



COUNTY GOVERNMENT OF MERU

MERU COUNTY REVENUE ENHANCEMENT ACTION PLAN

FY 2025/26 -2027/28



Meru County Revenue Enhancement Action Plan FY: 2025/2026 – 2027/2028
@ 2025

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VISION, MISSION AND CORE VALUES

Vision

To be a world-class revenue collection agency.

Mission

To assess and collect revenue through enforcement of related legislations and to contribute to delivery of quality services for social economic growth in Meru County.

Core values

The Board has adopted core values to support the growth of a conducive culture amongst its staff and stakeholders. The core values for the Board are:

- Integrity
- Team work
- Respect
- Professionalism
- Transparency
- Hard work/high performance
- Results focus
- Innovation
- Open minded

ACRONYMS

CRA	Commission on Revenue Allocation
REAP	Revenue Enhancement Action Plan
CECM	County Executive Committee Member
CEO	Chief Executive Officer
DG	Deputy Governor
MCRB	Meru County Revenue Board
SBP	Single Business Permit
CIDP	County Integrated Development Plan
OSR	Own Source Revenue
FY	Financial Year
MTRH	Meru Teaching and Referral Hospital
KSH	Kenya Shillings
POS	Point of Sale
PSV	Passenger Service Vehicle
GIS	Geographical Information System
CILOR	Contribution In Lieu of Rates
MEWASS	Meru Water Services
ICT	Information Computer Technology
SOP	Standard Operating Procedures
PPP	Public Private Partnership
M&E	Monitoring and Evaluation
KRA	Kenya Revenue Authority
IRMIS	Integrated Revenue Management Information System
KSG	Kenya School of Government
COG	Council of Governors
MOU	Memorandum of Understanding

FOREWORD

It is with great enthusiasm that I welcome you to the launch of Meru County Revenue Enhancement Action Plan for the Financial Years 2025/2026 and 2027/2028. This crucial document

marks a significant step forward in our mission to enhance our Own Source Revenues and ensure financial sustainability for our great County. These revenue enhancement strategies are in line with the Boards mandate of Collecting and receiving all County Revenue, Administration and Enforcement of the County Finance Act, Advising the County Executive Committee on all matters related to Tax Administration under the County Laws and Carrying out such other roles necessary for the implementation of the objects and purposes of the Meru County Revenue Board Act, 2014. As Chairman of the Meru County Revenue Board, I am proud to present a strategy designed to optimize our revenue collection, streamline processes, and foster economic growth. This plan reflects our commitment to innovative solutions and responsible governance.

I look forward to the active and positive participation of all stakeholders and together, we can build a more resilient and prosperous Meru County.

BISHOP EDWARD BURIA (HSC, MOE)

Chairperson

Meru County Revenue Board

ACKNOWLEDGMENT

The preparation of the Meru County Revenue Enhancement Action Plan (REAP) for the period FY 2025/26 - 2027/28 was a consultative and collaborative process. Immense gratitude to H.E Mutuma M’Ethingia, the Governor of Meru County and H.E Lindah Kiome Gitonga, the Deputy Governor, for providing overall leadership in the development of the Plan. Special thanks to the County Executive Committee Member for Finance CPA Monica Kathono and Chief Officer, Finance CPA Charles Mwenda Kaibiria, for their technical input in the development of the Revenue Enhancement Action Plan.

I would also like to acknowledge the input of the Members of the Meru County Revenue Board led by the Chairman, Bishop Edward Buria. The development of the Revenue Enhancement Action Plan would not have been possible without a dedicated team of Meru County Staff drawn from all departments. Special appreciation to the Meru County Revenue Board Staff for putting in extra hours towards finalization of this document.

Finally, special gratitude to the State Department of devolution, the National Treasury and the Commission on Revenue Allocation (CRA) who provided us with technical support during the development of the REAP.

It is my firm belief that the implementation of the REAP will progressively contribute to enhanced own source revenue mobilization in Meru County.

CPA Edward Macharia
Chief Executive Officer
Meru County Revenue Board.

EXECUTIVE SUMMARY

The Revenue Enhancement Action Plan (FY 2025/26-2027/28) has been developed by the Meru County Revenue Board (MCRB) in cognizance of its mandate as stipulated in the Meru County Revenue Board Act 2014, Article 209 (4) of the Constitution of Kenya, the County Integrated Development Plan (CIDP), the main pillars of the Governors Manifesto and other prevailing legal and policy documents.

The realization of the Annual Development Plan and Budgets for FY 2025/26 and 2027/28 will be funded by equitable share allocation from the National Government, conditional grants and critically, Own Source Revenue. It is therefore imperative that specific, measurable, achievable, relevant, and time-bound revenue enhancement strategies be put in place to achieve the set targets in Own Source Revenue.

All the revenues in the County Government of Meru are domiciled in the various departments. Consequently, the situational analysis, review of gaps and challenges as well as recommended revenue enhancement strategies are structured in line with the departments of the County Government of Meru.

The implementation of these revenue enhancement strategies is based on stakeholders' participation, good governance and a professional approach to institutional management.

These Revenue Enhancement Strategies will guide the development of the Strategic Plan for Meru County Revenue Board (MCRB) and aid in the realization of the Board's vision: **“To be a world-class revenue collection agency.”** In addition, these strategies align with The Mission of the MCRB which is **“To asses and collect revenue through enforcement of related legislations and to contribute to delivery of quality services for social economic growth in Meru County”**.

1.0 INTRODUCTION

1.1 Background of Meru County

Meru County is one of the 47 counties established under the Constitution of Kenya 2010. Located on the eastern slopes of Mount Kenya, it covers an area of approximately 7,006 square kilometers. The county is bordered by Isiolo County to the north, Tharaka Nithi to the south, Nyeri to the southwest, and Meru County to the west. Its unique topography ranges from the highland regions, which are fertile and agriculturally productive, to semi-arid areas in the northern parts. This diversity supports a wide range of economic activities, including crop farming, livestock rearing, horticulture, trade, tourism, and small-scale manufacturing.

Meru County is administratively divided into nine sub-counties: Imenti North, Imenti Central, Imenti South, Tigania East, Tigania West, Buuri, Igembe South, Igembe Central, and Igembe North. The county's capital and largest urban center is Meru Town, which serves as the administrative and commercial hub.

The county has an estimated population of over 1.5 million people according to the 2019 Kenya Population and Housing Census, with a growing youthful demographic. This population provides both an opportunity and a challenge: a large potential workforce and consumer base, but also increased demand for quality public services, infrastructure, and employment opportunities.

1.2 Economic Overview

Meru County's economy is predominantly agricultural. It is nationally renowned for the production of cash crops such as tea, coffee, and bananas, as well as miraa (khat), which is a significant source of income for thousands of households. Livestock farming and dairy production also play a crucial role in rural livelihoods.

In recent years, the county has experienced gradual growth in the services and trade sectors, fueled by increasing urbanization, infrastructure development, and investments in education and healthcare. Despite these positive developments, the county's own source revenue remains modest compared to its potential, with a heavy reliance on transfers from the national government.

1.3 Rationale for the Revenue Enhancement Action Plan

Meru County, like many devolved units in Kenya, faces the dual challenge of increasing demand for public goods and services amid limited financial resources. While the county has made strides in improving service delivery, the sustainability and scalability of these efforts depend largely on enhanced revenue mobilization and prudent financial management.

The Revenue Enhancement Action Plan (REAP) 2025/26–2027/28 is developed to address existing gaps in revenue collection and to leverage untapped revenue streams. The plan is aligned with the County Integrated Development Plan (CIDP), the Public Finance Management Act 2012, Meru County Vision 2040, and the Kenya Vision 2030 development blueprint. It recognizes that

fiscal sustainability is foundational to the realization of county development objectives, including poverty reduction, infrastructure development, job creation, and improved service delivery.

2.0 MERU COUNTY HISTORICAL OSR PERFORMANCE

2.1 REVENUE COLLECTION ANALYSIS AS PER SOURCE

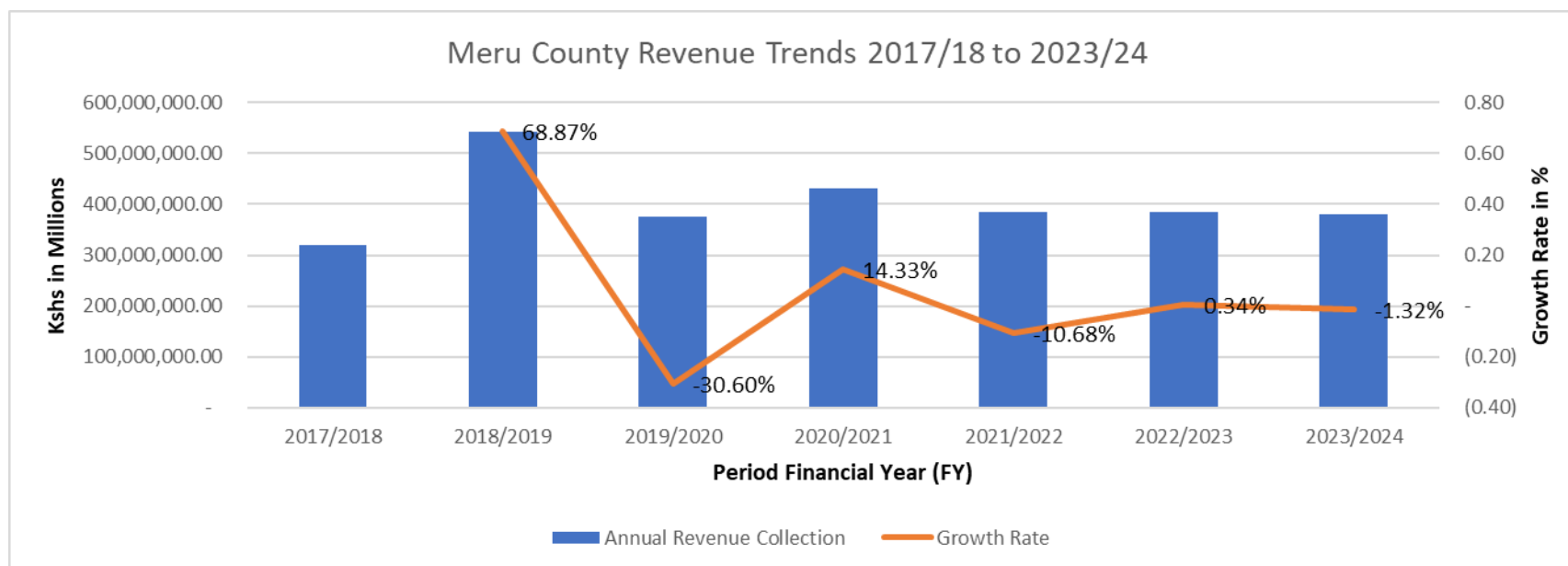
Table 1: Meru County Historical OSR Performance in Kshs

S/No	Revenue Streams	FY 2017-2018	FY 2018-2019	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022/2023	FY 2023/2024	% CONTRIBUTION
1	Single business permit	105,003,888.42	188,730,873.00	95,366,736.70	125,075,905.00	95,795,560.00	129,343,569.00	122,935,196.00	32
2	Cess	36,589,629.23	70,339,770.55	68,500,609.87	67,422,590.35	63,288,560.00	49,975,483.18	60,259,115.00	16
3	Parking fees	51,858,454.80	80,095,533.00	73,017,100.45	61,497,394.00	59,308,646.00	49,271,739.00	54,563,556.00	14
4	Outdoor adverts. & Signboard	19,280,698.75	42,343,350.00	25,763,307.92	35,883,238.00	37,128,656.00	37,164,198.86	42,008,345.00	11
5	Market fee	29,714,219.45	45,516,822.00	38,486,636.55	43,804,490.00	44,674,733.00	33,533,525.00	29,937,279.00	8
6	Land Rates	25,168,182.87	49,532,971.60	26,766,816.92	36,099,667.14	26,076,524.00	26,921,065.70	21,645,179.00	6
7	Building plans	10,905,014.24	22,954,838.00	18,157,560.95	29,248,521.00	26,739,398.00	25,892,083.00	21,233,758.00	6
8	House rent/Stall rent	10,952,576.95	10,461,329.00	9,239,955.50	9,700,395.00	9,534,826.00	10,081,689.00	7,822,139.00	2
9	Plot Rent	4,966,374.16	6,806,959.00	4,991,187.00	12,658,615.00	10,825,315.00	9,064,226.00	3,144,321.00	1
10	Slaughter house fees	6,065,148.69	5,466,225.00	5,404,031.80	4,036,290.00	3,603,090.00	5,371,630.00	3,393,865.00	1
11	Impounding fees & Fines	514,378.00	1,929,715.00	1,063,211.51	693,362.00	324,450.00	2,586,950.00	2,862,470.00	1
12	Weight and Measures			-	-	1,594,600.00	2,101,674.00	1,492,819.00	0
13	Meat Inspection and Veterinary Services	1,946,560.50	1,440,660.00	4,017,917.02	2,045,480.00	2,145,180.00	1,355,290.00	447,390.00	0
14	Audit Fees/Sacco registration			-	-	1,090,989.00	1,333,437.00	1,082,640.00	0
15	Toilets fee	1,515,172.63	1,721,554.77	1,151,376.75	598,805.00	680,110.00	577,620.00	503,620.00	0
16	Surrender of Imprest/Salary/Government Remittances			-	-	246,893.00	313,002.00	4,533,302.10	1
17	Refuse collection fee	382,791.00	173,800.00	141,431.64	205,700.00	188,200.00	263,000.00	233,600.00	0
18	Application fees	753,641.50	278,100.00	1,266,805.63	489,800.00	87,000.00	123,250.00	47,820.00	0
19	Transfer & Subdivision fee	1,115,597.45	443,000.00	170,572.93	124,147.00	464,660.00	78,015.00	1,143,640.00	0

S/No .	Revenue Streams	FY 2017-2018	FY 2018- 2019	FY 2019- 2020	FY 2020- 2021	FY 2021- 2022	FY 2022/2023	FY 2023/2024	% CONTR I BUTIO N
20	Fire section fee	328,725.00	266,700.00	564,701.14	278,105.00	138,900.00	69,000.00	84,382.00	0
21	Hire of county properties/Estates	2,740,677.81	374,883.00	2,137,809.66	284,420.00	208,100.00	52,900.00	289,766.00	0
22	Burial permit (MTRH)			-	-	12,400.00	19,200.00	10,800.00	0
23	Sale of tender doc	115,759.50	15,000.00	32,027.49	3,000.00	34,750.00	-	135,000.00	0
24	Library							595,166.00	0
25	Miscellaneous income	5,700,431.75	4,555,131.25					0.00	0
26	Public health	5,433,963.13	3,898,680.30					0.00	0
27	Direct Banking		4,810,027.83					0.00	0
	TOTALS	321,051,885.80	542,155,923.30	376,239,797.43	430,149,924.49	384,191,540.00	385,492,546.74	380,405,168.10	100

Data Source: Meru County Revenue Board

Figure 1: Meru County Historical OSR Performance



Data Source: Meru County Revenue Board

Table 2: Summary of Meru County Annual Historical OSR Revenue Collection Performance in Kshs

Period (FY)	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023	2023/2024
Annual Revenue Collection	321,051,885.80	542,155,923.30	376,239,797.43	430,149,924.49	384,191,540.00	385,492,546.74	380,405,168.10
Growth Rate		68.87%	-30.60%	14.33%	-10.68%	0.34%	-1.32%

Data Source: Meru County Revenue Board

3.0 REVENUE ADMINISTRATION, CHALLENGES AND PROPOSED STRATEGIES

3.1 Trade license (Single Business Permit) Revenue Stream

The department of trade, tourism and co-operative is mandated with the function of formulating trade related policies, legislations, regulations that facilitate good business practice and standards and also development of Market infrastructures like market stalls, modern kiosks, toilets in the market and town centres. In the development and regulation of trade within county jurisdictions, County governments are mandated to provide trade licenses among other functions. The County charges Trade Licensing fees while providing trade licensing services.

3.1.1 Situational Analysis

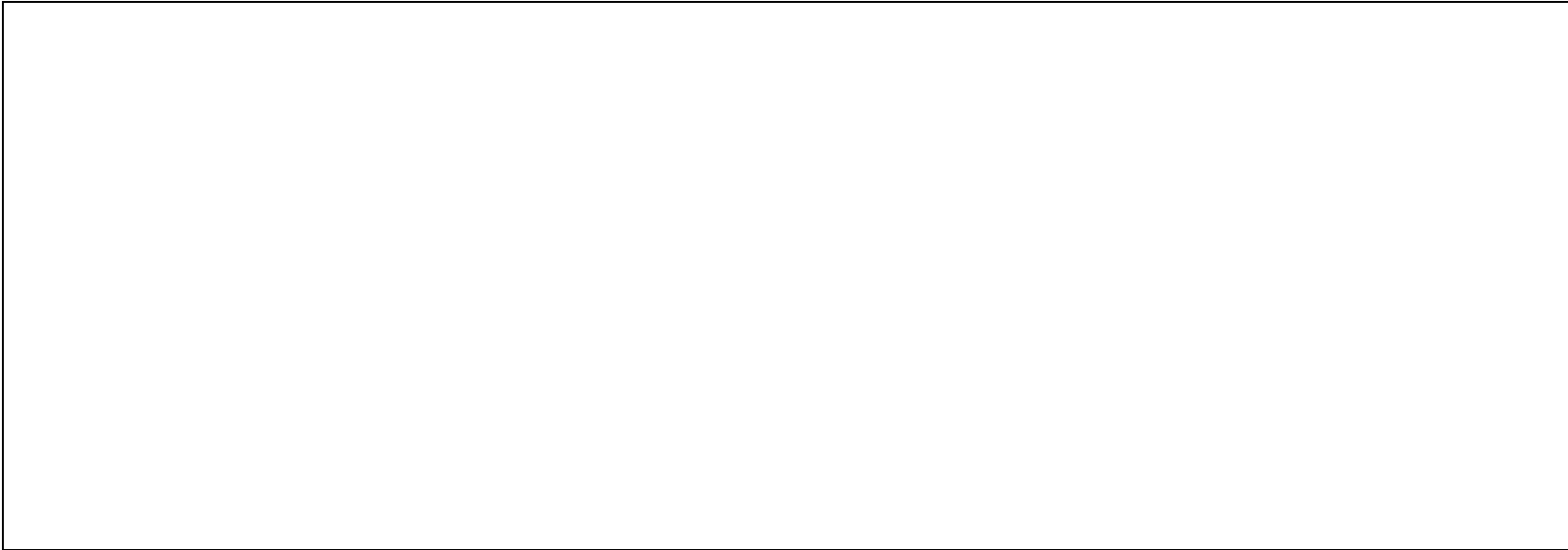
Existence of competing interests during the preparation and enactment of revenue-raising legislation results in the reduction of rates and delays in legislation enactment. Lack of revenue-raising legislation makes the SBP revenue collection lack the legal basis for the collection and the framework for administrating and enforcing collection of the stream. Although the trade licensing Act exists, the County operates on the finance Act of 2019.

Table 3: Single Business Permit Stream Historical Performance in Kshs.

Period (FY)	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022/2023	2023/2024
Single Business Permit	105,003,888.42	188,730,873.00	95,366,736.70	125,075,905.00	95,795,560.00	129,343,569.00	122,935,196.00
Growth Rate		0.80	-0.49	0.31	-0.23	0.35	-0.05

Data Source: Meru County Revenue Board

Figure 2: Single Business Permit Stream Historical Trends



Data Source: Meru County Revenue Board

3.1.2 Gaps and Challenges

The following gaps and challenges have affected revenue collection in this revenue stream:

- Political interference, unnecessary waivers
- Inadequate amenities (e.g., lights, garbage, roads)
- Insecurity in some zones
- Inadequate taxpayer data
- Poor public awareness on payment timelines and process
- Inadequate equipment for mobility
- Outdated legislation (Finance Act 2019)
- Unmapped businesses
- No framework to prosecute defaulters

- Poor departmental collaboration
- Demotivated and undertrained staff
- System downtimes
- Natural disasters, inter-county conflicts
- Legal issues (e.g., from professional bodies)
- Deadline extensions and undercharging
- Payment evasion

3.1.3 Recommendations/Strategies

To enhance revenue collection for the revenue stream, the following strategic interventions are recommended:

- Enact and implement a revised Finance Act to reflect current economic realities.
- Digitize business mapping and taxpayer registration to expand the revenue base.
- Establish a revenue enforcement unit and a framework for prosecuting defaulters.
- Conduct continuous public sensitization campaigns on licensing processes and timelines.
- Enhance interdepartmental collaboration and service provision (e.g., security, garbage collection).
- Invest in mobile revenue equipment (motorbikes, tablets).
- Implement a staff performance incentive system and regular capacity-building programs.
- Develop a Revenue Communication Strategy to counter political interference.

3.2 Cess (Agricultural Produce Cess & Natural Resource Mining Cess)

The department of Agriculture, Livestock and Fisheries is mandated with the function of coming up with legislations, policies and regulations relating to Agriculture, Livestock and Fisheries activities in the county. In addition, the department also provides training to farmers and supporting them through provision of extension services, inputs at subsidized rates and veterinary services etc.

Agricultural Transportation Fees counties impose cess for all agricultural produce that is sold within the county, sent to other counties, or sent abroad (including, miraa, beans, vegetables, fruit, livestock). Fees are not charged for agricultural produce coming in the county from cross-country trade unless fees were not charged at the county of origin (identified through a proof of payment)

Natural Resource Transportation services these mainly include cess charges for transportation of products from mining, sand harvesting, and quarrying

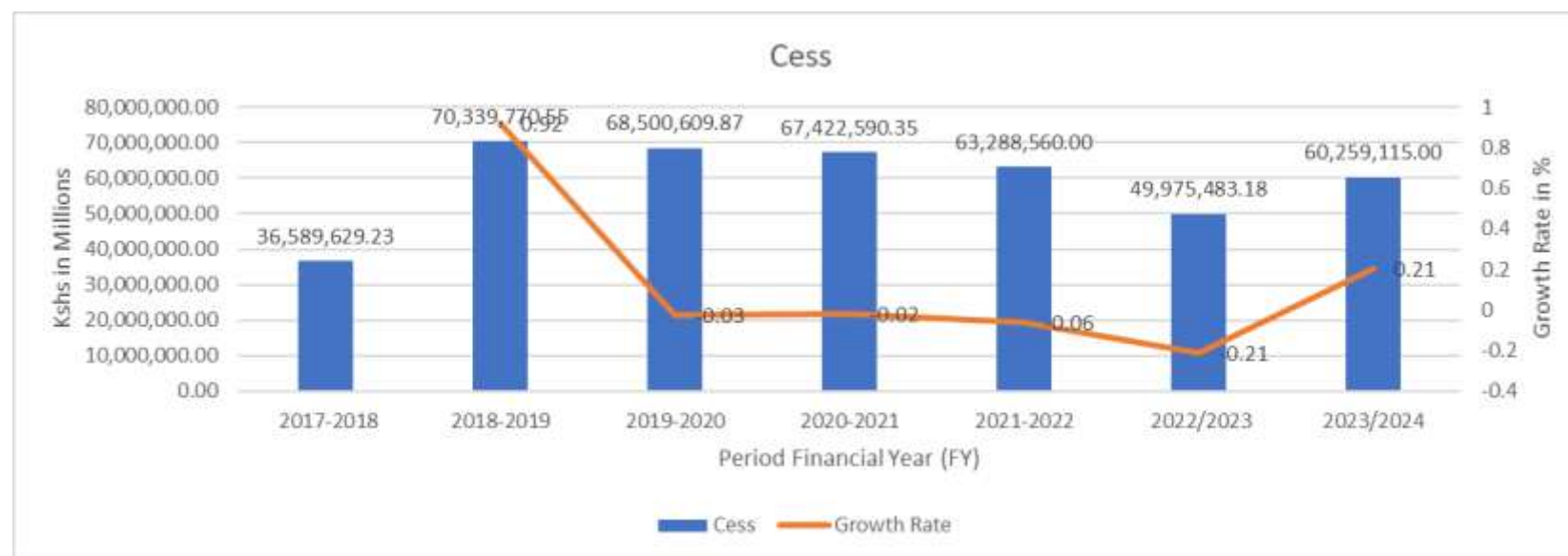
3.2.1 Situational Analysis

Table 4: Cess Stream Historical Performance in Kshs:

Period (FY)	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022/2023	2023/2024
Cess	36,589,629.23	70,339,770.55	68,500,609.87	67,422,590.35	63,288,560.00	49,975,483.18	60,259,115.00
Growth Rate		0.92	-0.03	-0.02	-0.06	-0.21	0.21

Data Source: Meru County Revenue Board

Figure 3: Cess Stream Historical Trends



Data Source: Meru County Revenue Board

3.2.2 Gaps and Challenges

The following gaps and challenges have affected revenue collection in this revenue stream:

- Political interference and evasion
- Inadequate enforcement and lack of legislation
- Collusion for non-payment
- Insufficient tools and shelters for attendants
- Insecurity at collection points
- Poor tools (POS, shelters, raincoats)
- Boundary disputes
- Inadequate produce markets

- Undercharging and fee evasion
- Poor awareness among attendants and transporters

3.2.3 Recommendations/Strategies

To enhance revenue collection for the revenue stream, the following strategic interventions are recommended:

- Strengthen security at cess points and streamline inter-county agreements on boundary issues.
- Launch awareness programs for transporters and traders on cess charges.
- Provide mobile enforcement equipment (POS, shelters, protective gear).
- Enforce compliance with the existing legislation to eliminate undercharging.

3.3 Parking fees (Daily Parking, Seasonal Parking, Reserved Parking)

The department of Roads, Transport and Public works and the Municipalities are mandated with the function of developing and enacting relevant legislation and policies to guide the transport industry in the county. Parking Fees are Fees for parking vehicles in designated areas are often charged on a daily basis these fees can range from Kshs. 50 to kshs.300 a day for small cars to large truck and trailers. We also offer monthly or seasonal tickets at Kshs. 1,000 to Kshs. 5,000 a month used for commercial purposes such as taxis to lorries and trailers. finally, we have reserved parking bay which we charge Kshs 42,000 per parking slot/bay per year.

3.3.1 Situational Analysis

One of the gaps is unmarked and undesignated parking areas at Meru, Maua, Timau and Nkubu, where parking fees is collected from vehicles. Enforcement of compliance to parking fees payment was weak. The lack of a well-developed parking infrastructure prevents the county from identifying their revenue base and maximizing revenues they generate from this OSR stream. Lack of County Transport act, County Bodaboda policy and regulations, lack of funding to do marking of parking slots, construction of new parking slots/spaces, installations of street lights etc.

There is weak enforcement of non-compliance especially PSV vehicles, commercial purpose vehicles and Bodaboda operators resulting from political interference especially on Bodaboda operators who were once paying county fees but are currently not paying.

Table 5: Parking Fees Stream Historical Performance in Kshs

Period (FY)	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022/2023	2023/2024
Parking fees	51,858,454.80	80,095,533.00	73,017,100.45	61,497,394.00	59,308,646.00	49,271,739.00	54,563,556.00
Growth Rate		0.54	-0.09	-0.16	-0.04	-0.17	0.11

Data Source: Meru County Revenue Board

Figure 4: Parking Fees Stream Historical Trends



Data Source: Meru County Revenue Board

3.3.2 Gaps and Challenges

The following gaps and challenges have affected revenue collection in this revenue stream:

- Inadequate parking bays, parking slots and lighting
- Poor drainage
- System downtimes
- Unmarked slots
- Deadline extensions and undercharging
- Payment evasion

3.2.3 Recommendations/Strategies

To enhance revenue collection for the revenue stream, the following strategic interventions are recommended:

- Create additional designated parking bays, parking slots and improve infrastructure (lighting, drainage).
- Introduce digital parking systems with automated billing and monitoring.
- Deploy body cameras and POS machines to deter collusion and enforce compliance.
- Recruit and train more enforcement officers with the necessary tools (raincoats, shelters).
- Develop a County Parking Policy and Legislation to guide operations.
- Engage stakeholders to reduce political interference and improve compliance.

3.4 Building plans approvals Fees and Other related fees and charges

The Lands and Physical Planning department is mandated with the function of Building Plan Approvals and inspection of construction work. In providing services on county planning and development, county governments develop spatial plans which guide development within the county. As residents plan to construct various structures the county checks for adherence to the spatial plans as well as standards of safety. Therefore, counties approve building plans for all construction within the county and charge Building Plan approval fees

3.4.1 Situational Analysis

Lack of coordination, cooperation and collaboration between county government lands department and county revenue board on all land matters are impacting negatively on the collection of these taxes and enforcement of compliance. Lack of automated building plan approval system which eliminated human interaction and collusion resulting to inefficiency and lack of accountability and lack of database. The department lacks building inspectors and vehicles to facilitate movement in the field.

Table 6: Building Plans Approval Fees Stream Historical Performance in Kshs

Period (FY)	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022/2023	2023/2024
Building plans	10,905,014.24	22,954,838.00	18,157,560.95	29,248,521.00	26,739,398.00	25,892,083.00	21,233,758.00
Growth Rate		1.10	-0.21	0.61	-0.09	-0.03	-0.18

Data Source: Meru County Revenue Board

Figure 4: Building Plans Approval Fees Stream Historical Trends



Data Source: Meru County Revenue Board

3.4.2 Gaps and Challenges

The following gaps and challenges have affected revenue collection in this revenue stream:

- Low public awareness on planning laws
- Collusion and integrity issues
- Undercharging
- Weak enforcement and poor inter-departmental collaboration
- Inaccessibility due to poor roads

3.4.3 Recommendations/Strategies

To enhance revenue collection for the revenue stream, the following strategic interventions are recommended:

- Strengthen enforcement of the Physical Planning Act and the Meru County Spatial Plan.
- Automate the building plan approval process to improve transparency and reduce collusion.
- Conduct public education campaigns on compliance requirements.
- Establish a cross-departmental task force to ensure synchronized enforcement and monitoring.

3.5 Property Rates & Rent and Contribution in Lieu of Rates

The Lands and Physical Planning department is mandated with the function of developing and enacting Valuation roll, the county rating act and other related policies and regulations relating to property taxes.

3.5.1 Situational Analysis

A situational analysis of Meru's property rates revenue administration and enforcement framework reveal four significant gaps.

The current Valuation roll was enacted in 2010 by former Meru Municipal Council hence its outdated, lack of undated valuation rolls and other relevant legislations, inadequate database on land ownership, transfers and sub-division impact negatively on the collection of these taxes and enforcement of compliance.

Overlap exists between functions of the county government and that of the national government in the county land registrar office. The assessment recommends a complete valuation of the county land for equity in the taxation of landowners. Further, a collaboration between the county executive and Assembly is advised on the legislation of rating Act and development of county valuation roll to support the implementation and use of the valuation roll. Automation of the revenue invoicing and collection of land rates is recommended to provide a database on land rates arrears, improve efficiency and service delivery to the public. The county executive is advised to explore the existing inter-governmental mechanism to address the overlap between the two levels of government. For seamless interdepartmental collaboration in revenue management, the assessment recommends the development of an elaborate reporting structure that describes the roles of officers that perform duties of revenue collection and those in the land department.

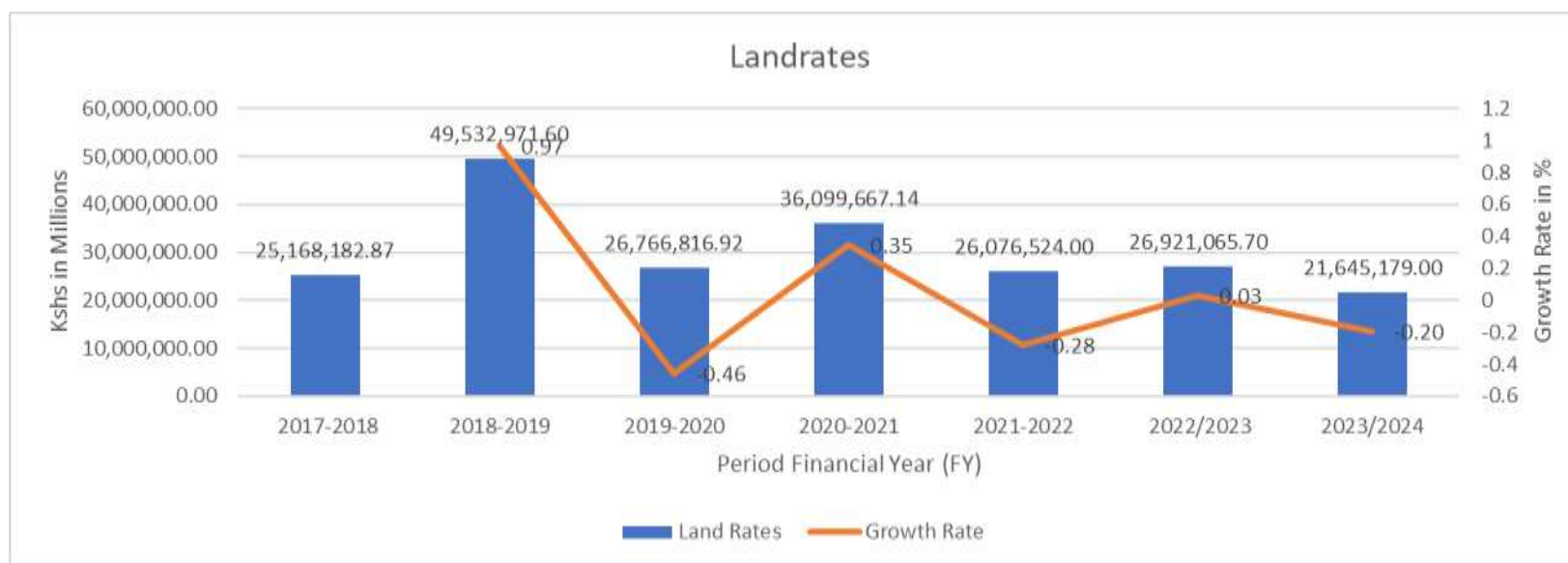
Lack of coordination, cooperation and collaboration between national government county lands office and the county government lands office and between county government lands department and county revenue board on all land related matters are impacting negatively on the collection of these taxes and enforcement of compliance.

Table 7: Landrates Stream Historical Performance in Kshs

Period (FY)	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022/2023	2023/2024
Land Rates	25,168,182.87	49,532,971.60	26,766,816.92	36,099,667.14	26,076,524.00	26,921,065.70	21,645,179.00
Growth Rate		0.97	-0.46	0.35	-0.28	0.03	-0.20

Data Source: Meru County Revenue Board

Figure 5: Landrates Stream Historical Trends



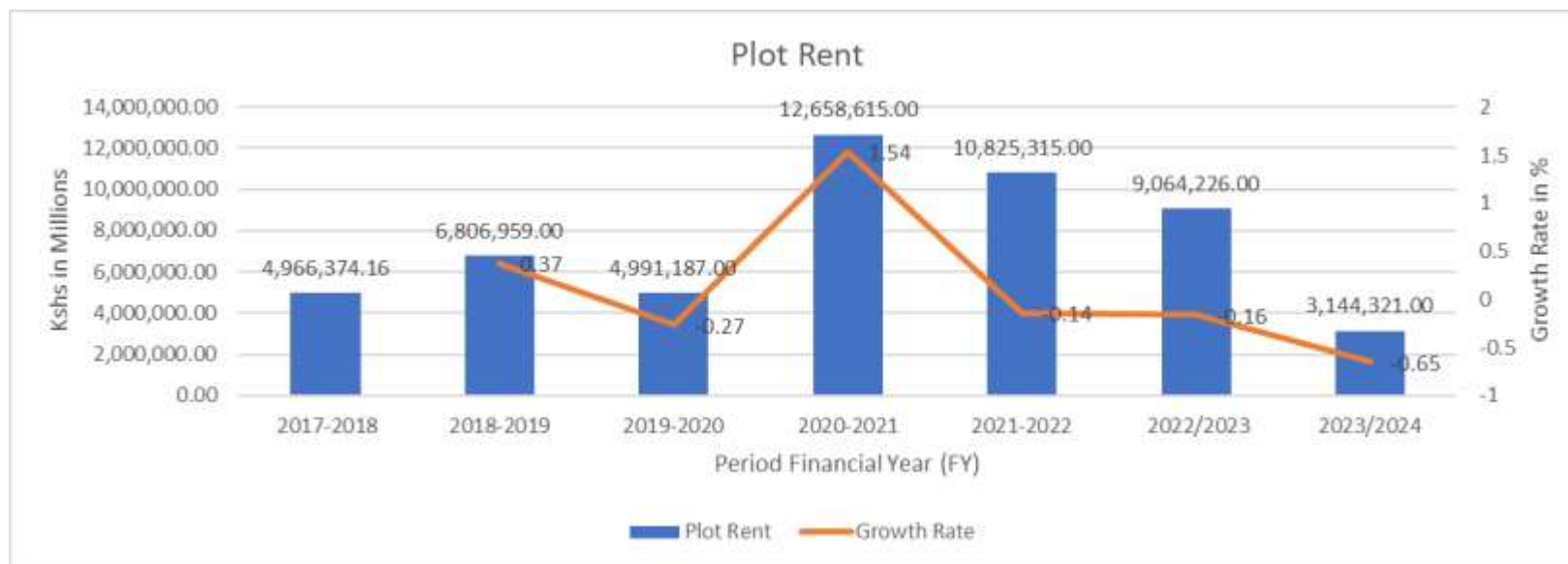
Data Source: Meru County Revenue Board

Table 8: Plot Rent Stream Historical Performance in Kshs

Period (FY)	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022/2023	2023/2024
Plot Rent	4,966,374.16	6,806,959.00	4,991,187.00	12,658,615.00	10,825,315.00	9,064,226.00	3,144,321.00
Growth Rate		0.37	-0.27	1.54	-0.14	-0.16	-0.65

Data Source: Meru County Revenue Board

Figure 6: Plot Rent Stream Historical Trends



Data Source: Meru County Revenue Board

3.5.2 Gaps, Challenges

The following gaps and challenges have affected revenue collection in this revenue stream:

- Outdated valuation roll
- Lack of urban and spatial plans
- GIS not operationalized
- Incomplete or outdated property data
- Legal disputes and no prosecution framework
- Multiple or fictitious listings

3.5.3 Recommendations/Strategies

To enhance revenue collection for the revenue stream, the following strategic interventions are recommended:

- Develop and enact a County Rating act
- Update the county valuation roll and operationalize GIS-based property management.
- Allocate funds for the implementation of urban development and spatial plans.
- Establish a property registration and validation exercise to clean the database.
- Develop and enact a Property Rates Recovery Policy.

Under Contribution in Lieu of Rates (CILOR), several gaps and challenges were identified including,

- i. Lack of goodwill from the National Government on settlement of outstanding CILOR dues.
- ii. Lack of accurate and updated data on rates owed by the National Government to County Governments.

3.6 Market Trade Fees Stream

The department of trade, tourism and co-operative is mandated with the function of Development, renovation & maintenance of market infrastructures like market shades, market fencing, toilets, floodlight, water connection etc. that facilitates trade, market stalls & modern kiosks. Market Trade Center Fees is a key driver of revenues under this stream are fees to businesses, individual producers, and traders for getting access to markets. Fees vary depending on the location (e.g., rural/urban), type of market (e.g., open air market), and sometimes type and size of produce. They can be charged daily, monthly, or annually.

3.6.1 Situational Analysis

Currently, most of the market infrastructures are in a very poor state heavy impacting negatively revenue collection in this stream. Most of the Livestock markets in the county are not paying county revenues due to lack or inadequate livestock infrastructure development in the markets like construction of livestock markets, toilets, shades, water, fencing, pegs, custodies, loading ramp etc.

In many markets traders have refused to pay county fees demanding for county services first. Market Access roads in poor conditions hence business owners and market traders refusing to pay county revenue until the problems are fixed.

Table 9: Market Fees Stream Historical Performance in Kshs

Period (FY)	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022/2023	2023/2024
Market fee	29,714,219.45	45,516,822.00	38,486,636.55	43,804,490.00	44,674,733.00	33,533,525.00	29,937,279.00
Growth Rate		0.53	-0.15	0.14	0.02	-0.25	-0.11

Data Source: Meru County Revenue Board

Figure 7: Market Fees Stream Historical Trends



Data Source: Meru County Revenue Board

3.6.2 Gaps and Challenges

The following gaps and challenges have affected revenue collection in this revenue stream:

- Poor infrastructure and facilities
- Political and committee interference
- Integrity issues and undercharging
- Undesignated markets
- Poor supervision and staffing
- System downtimes

3.6.3 Recommendations/Strategies

To enhance revenue collection for the revenue stream, the following strategic interventions are recommended:

- Upgrade market infrastructure and designate official trading zones.
- Introduce market management systems together with the Market Development committee and empower supervisory staff.
- Review and enforce standard fee structures.
- Hold regular stakeholders meeting.
- Train and deploy market revenue teams with clear guidelines and accountability structures.

3.7 Outdoor Advertisement fees and charges

The departments of trade, tourism and co-operative, Environment, Water and Natural Resources, the Municipalities and Lands and Physical Planning are mandated with the function of providing trade infrastructures development, development control and approvals. Advertising and Sign Board fees' stream is quite consistent, including charges for the regulation of advertising activities within the county.

3.7.1 Situation Analysis

Table 10: Outdoor adverts. & Signboard Stream Historical Performance in Kshs

Period (FY)	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022/2023	2023/2024
Outdoor adverts. & Signboard	19,280,698.75	42,343,350.00	25,763,307.92	35,883,238.00	37,128,656.00	37,164,198.86	42,008,345.00
Growth Rate		1.20	-0.39	0.39	0.03	0.00	0.13

Data Source: Meru County Revenue Board

Figure 8: Outdoor adverts. & Signboard Stream Historical Trends



Data Source: Meru County Revenue Board

3.7.2 Gaps and Challenges

The following gaps and challenges have affected revenue collection in this revenue stream:

- Lack of mobility vehicle
- Poor collaboration with other agencies
- Low public awareness
- No county law on advertising
- Waivers and exemptions
- Lack of digital integration

3.7.3 Recommendations/Strategies

To enhance revenue collection for the revenue stream, the following strategic interventions are recommended:

- Enact the Outdoor Advertising Act and establish compliance units.
- Procure enforcement vehicles and train staff on monitoring techniques.
- Digitize the advertising permit and billing system.
- Increase stakeholder engagement and public awareness campaigns.

3.8 House/Stalls and Modern Kiosk Rent

The department of trade, tourism and co-operative is mandated with the function of development, renovation & maintenance, market stalls and modern kiosks in the urban centres and markets in the county.

3.8.1 Situation Analysis

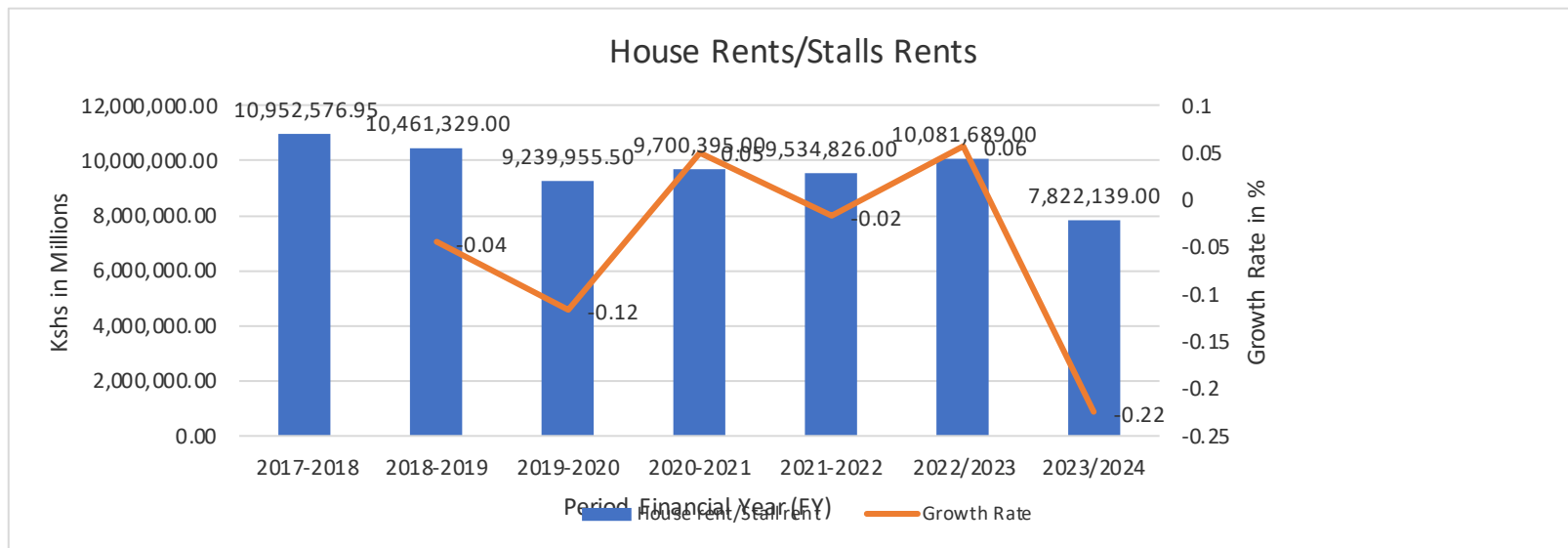
Lack of database on all county owned houses, market stalls and modern kiosk, some of these houses, market stall are in urgent need for repair and maintenance, most of this houses, market stalls have huge rent arrears. Lack of repossession policy is impacting negatively on the collection of these revenue and enforcement of compliance.

Table 11: House rent/Stall rent Stream Historical Performance in Kshs

Period (FY)	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022/2023	2023/2024
House rent/Stall rent	10,952,576.95	10,461,329.0 0	9,239,955.5 0	9,700,395.0 0	9,534,826.0 0	10,081,689.00	7,822,139.0 0
Growth Rate		-0.04	-0.12	0.05	-0.02	0.06	-0.22

Data Source: Meru County Revenue Board

Figure 9: House rent/Stall rent Stream Historical Trends



Data Source: Meru County Revenue Board

3.8.2 Gaps and Challenges

The following gaps and challenges have affected revenue collection in this revenue stream:

- Dilapidated structures
- Lack of amenities (water, lights, garbage, roads, security)
- No legislation for rent recovery
- Unutilized stalls
- Lack of legislation

3.8.3 Recommendations/Strategies

To enhance revenue collection for the revenue stream, the following strategic interventions are recommended:

- Renovate and maintain county houses and stalls.
- Implement a Tenant Management System for automated billing and rent tracking.
- Legislate recovery measures for rent arrears.
- Develop and enact a house/stall, modern kiosk Repossession Policy
- Conduct needs assessment to allocate and utilize vacant stalls.

3.9 Weight and Measures revenue stream.

The department of trade, tourism and co-operative is mandated with the function of ensuring that ethical standards are followed by ensuring that all weight and measures equipment's used by traders are calibrated.

3.9.1 Situational Analysis

We have very few gazetted officers in this department who cannot be able to cover the whole county in one year. Lack of specialized modern equipment and tools in this area makes even the work more difficulty hence low coverage.

3.9.2 Gaps and Challenges

The following gaps and challenges have affected revenue collection in this revenue stream:

- Slow verification due to lack of rooms/vans
- Proliferation of unverified equipment
- Inadequate fuel and facilitation
- Limited verification services
- Staffing shortages

3.9.3 Recommendations/Strategies

To enhance revenue collection for the revenue stream, the following strategic interventions are recommended:

- Procure verification vans and establish regional verification rooms.
- Hire and train more technical officers.
- Streamline fuel facilitation for inspections.
- Review and expand the range of verification services.

3.10 Slaughter house fees

The department of Agriculture, Livestock and Fisheries is mandated with the function of Licensing & control and regulating operations of slaughter houses in the county to ensure quality standards are maintained.

3.10.1 Situation Analysis

3.10.2 Gaps and Challenges

The following gaps and challenges have affected revenue collection in this revenue stream:

- Lack of legislation
- Limited-service provision (inspectors, roads)
- Poor collaboration between meat inspectors and revenue staff

3.10.3 Recommendations/Strategies

To enhance revenue collection for the revenue stream, the following strategic interventions are recommended:

- Enact legislation to govern meat facility operations.
- Improve road access and staff allocation (inspectors, revenue officers).
- Strengthen collaboration between the Veterinary Department and Revenue Unit.
- Introduce standard operating procedures for inspection and fee collection.

3.11 Meat Inspection and veterinary related fees.

The department of Agriculture, Livestock and Fisheries is mandated with the function of services like meat inspection, vaccination, AI, treatment of animal's services to the livestock farmers.

3.11.1 Situational Analysis

3.11.2 Gaps and Challenges

The following gaps and challenges have affected revenue collection in this revenue stream:

- Illegal slaughter practices
- Inadequate inter-departmental partnerships
- Lack of system integration
- Decentralization issues
- Low funding and mobility challenges

3.11.3 Recommendations/Strategies

To enhance revenue collection for the revenue stream, the following strategic interventions are recommended:

- Invest in road infrastructure to improve access to slaughterhouses.
- Increase budget allocation for veterinary services.
- Train more inspectors and decentralize inspection services.
- Digitize inspection reporting and revenue tracking systems.

3.12 Audit Fees & Sacco Registration

The department of trade, tourism and co-operative is mandated with the function of registration of Sacco's, auditing of saccos financial statement, training of Sacco's members and officials.

3.12.1 Situation Analysis

Lack of database and poor coordination between the cooperative department and revenue board affects this revenue stream.

3.12.2 Gaps and Challenges

The following gaps and challenges have affected revenue collection in this revenue stream:

- Outdated Sacco database
- Poor coordination with cooperatives directorate
- High collapse rate of Saccos
- Poor follow-up mechanisms

3.12.3 Recommendations/Strategies

To enhance revenue collection for the revenue stream, the following strategic interventions are recommended:

- Develop a centralized Sacco database linked to the Revenue Board.
- Strengthen the collaboration between Cooperative Directorate and Revenue Unit.
- Create a follow-up mechanism for fee defaulters and collapsing saccos.
- Provide technical support to ensure Sacco sustainability.

3.13 Impounds & Penalties and Fines.

Impounds, fines, penalties and forfeitures are charged for committing illegal acts for which fines are issued are late payments, non-compliance, parking fines, and towing. despite cross-county divergence, late payments and parking fines are common drivers of revenue collection. These charges cut across various revenue streams.

3.13.1 Situational Analysis

Lack of county impound & disposal policy, inadequate storage facilities of the impounded items, inadequate vehicles during impounding exercise and security personnel impact negatively on this revenue stream.

3.13.2 Gaps and Challenges

The following gaps and challenges have affected revenue collection in this revenue stream:

- No disposal policy or impound law
- Insufficient impound stores and vehicles
- Judiciary fails to remit fines
- Poor prosecution framework
- Lack of mobility vehicle
- Poor collaboration with other agencies
- Low public awareness

3.13.3 Recommendations/Strategies

To enhance revenue collection for the revenue stream, the following strategic interventions are recommended:

- Develop a County Impound & Disposal Policy.
- Construct additional impound stores and acquire impound vehicles.
- Collaborate with the Judiciary to ensure fine remittance and case follow-ups.
- Introduce a case tracking system for prosecuted county revenue cases.

3.14 Firefighting service fees.

The Office of the Governor through the department of Special programs is mandated with the function of providing firefighting services in the county.

3.14.1 Situational Analysis

The department of Special programs has few fire engines, few staffs and inadequate funding. It's also worth to note that this department has one of the most well-trained firefighting officers in the country capable of offering training of safety and security, help in disaster management etc.

3.14.2 Gaps and Challenges

The following gaps and challenges have affected revenue collection in this revenue stream:

- Inadequate engines and trained staff
- Poor inter-departmental collaboration
- Inadequate vehicles
- Low public awareness
- Inaccessible buildings during emergencies
- No outreach programs or supplies
- No inspectorate department

3.14.3 Recommendations/Strategies

To enhance revenue collection for the revenue stream, the following strategic interventions are recommended:

- Procure more fire engines and inspection vehicles.
- Recruit and train more fire inspectors.
- Create a Fire Services Awareness Program targeting schools, churches, and institutions.
- Establish a collaborative framework with MEWASS and other stakeholders.

3.15 Waste/Refuse Collection Services.

The department of Environment, Water and Natural Resources and the Municipalities are mandated with the function of wastes management, garbage collection and cleaning of urban centres and markets. The county charges various fees and charges for county waste management collection and county transportation services under this stream

3.15.1 Situational Analysis

The department of environment and municipalities have a challenge of having very few staffs for cleaning towns & markets and very few garbage trucks hence not able to clean and collect garbage's across the whole county. This has impacted negatively on revenue collection from this stream with many markets' traders refusing to pay revenues. Also lack of database especially on residential properties where garbage is collected from providing a revenue leakage.

3.15.2 Gaps and Challenges

The following gaps and challenges have affected revenue collection in this revenue stream:

- Staffing shortages
- Outdated database
- Inadequate trucks and equipment
- Corruption (non-receipting)
- Weak supervision and law enforcement
- Poor departmental coordination

3.15.3 Recommendations/Strategies

To enhance revenue collection for the revenue stream, the following strategic interventions are recommended:

- Create and maintain an updated waste collection point database.
- Increase the number of garbage trucks and tools for efficient service delivery.
- Integrate automated receipting systems to curb revenue leakage.
- Improve inter-departmental coordination (Environment, Public Health, Revenue Board).

3.16 Library Services fees.

The department of education is mandated with the function of providing library services in the county. The department also provide strategic policy direction on management of the libraries. We have four county libraries in Meru County i.e. Meru, Gatimbi, Timau

3.16.1 Situational Analysis

Inadequate funding and resources in term of stock books. There is need for creating awareness and promoting reading culture in Meru County.

3.16.2 Gaps and Challenges

The following gaps and challenges have affected revenue collection in this revenue stream:

Outdated resources and facilities

- Inadequate funding
- Underutilization
- Policy inconsistency
- No partnerships
- No framework for resource mobilization
- Poor follow-up on fines

3.16.3 Recommendations/Strategies

To enhance revenue collection for the revenue stream, the following strategic interventions are recommended:

- Modernize libraries with e-learning resources and ICT equipment.
- Establish resource mobilization strategies including partnerships with donors and universities.
- Conduct library awareness campaigns in schools and the community.
- Introduce performance monitoring for overdue fine collection and resource utilization.

3.17 Toilet fees.

The department of trade, tourism and co-operative in both sub-counties and municipalities and Municipalities in their area of jurisdiction are mandated with the function of developing or constructing toilets in the markets and urban centres, developing policies to regulate and guide on use, renting, leasing and operational issues relating to these facilities.

3.17.1 Situational Analysis

Lack of data base, lack of leasing policy and lack of funds to providing for additional toilet infrastructures in urban /market centers

3.17.2 Gaps and Challenges

The following gaps and challenges have affected revenue collection in this revenue stream:

- Lack of a database of all toilet facilities rented out and those operated by the County.
- Lack of an operational framework on toilets.
- Lack of enough officers and sanitary materials to clean and maintain toilets managed and operated by the County.
- Lack of adequate toilet facilities in major towns.

3.17.3 Recommendations/Strategies

To enhance revenue collection for the revenue stream, the following strategic interventions are recommended:

- Establish a Comprehensive Public Sanitation Database by Conduct geo-mapping and audit of all public and rented toilets.
- Develop and Enforce a Public Toilet Management Framework by Create SOPs for construction, operation, hygiene maintenance, and fee collection.
- Public-Private Partnerships (PPPs) by Tender management of toilets to private operators under performance-based contracts.
- Construct Additional Toilet Facilities by Identify underserved areas and fund new toilets through Ward fund or donor partnerships.
- Recruit and Equip Sanitation Officers by Hire community-based staff and provide sanitary materials.

3.18 Income from County Properties.

3.18.1 Situational Analysis

3.18.2 Gaps and Challenges

The following gaps and challenges have affected revenue collection in this revenue stream:

- Lack of a policy on the hire/lease of County properties.
- Lack of a database of County properties hired or leased out.
- Lack of interdepartmental cooperation in revenue-generating activities.
- Lack of legal/policy framework on income from devolved properties and ministries.

3.18.3 Recommendations/Strategies

To enhance revenue collection for the revenue stream, the following strategic interventions are recommended:

- Develop a County Property Registry by Audit and compile a digital inventory of all County-owned properties.
- Formulate and Enforce a County Asset Utilization Policy by Create a policy governing leasing, pricing, and usage of assets.
- Establish a County Property Management Unit by Create a team to manage leases and monitor compliance.
- Create an Inter-Departmental Revenue Coordination Taskforce by Regular planning meetings between departments with revenue functions.
- Legal Framework for Devolved Property Income by Develop legal instruments or by-laws for managing income from devolved properties

3.19 Hospital FIF

The Department of Health services is mandated to ensure that the county's residents are healthy through implementation of promotive and preventive health interventions, improved access to and utilization of quality curative services.

The Department has two major revenue streams;

1. Hospital Service Fees

Current largest revenue stream in the County that has been constantly growing over time. All hospital revenue collection, retain and use within the County is regulated by The Meru County Facility Improvement Financing Act. Revenue streams include; user fees and charges, monies received as capitation or reimbursements from insurance service providers, incomes from licensing, royalties, lease in relation to Public Health activities, voluntary contributions, grants and donations, and, any other monies approved and appropriated by the County Treasury and County Assembly. Health facilities are also allowed to have internal revenue generation strategies such as rental incomes and other revenues in respect to health trainings.

2. Public Health Service Fees

These relate to licenses/fees charged to individuals, business and commercial premises, public institutions and hoteliers in respect of safeguarding and promoting public health within the Sub-Counties. Current collection points include

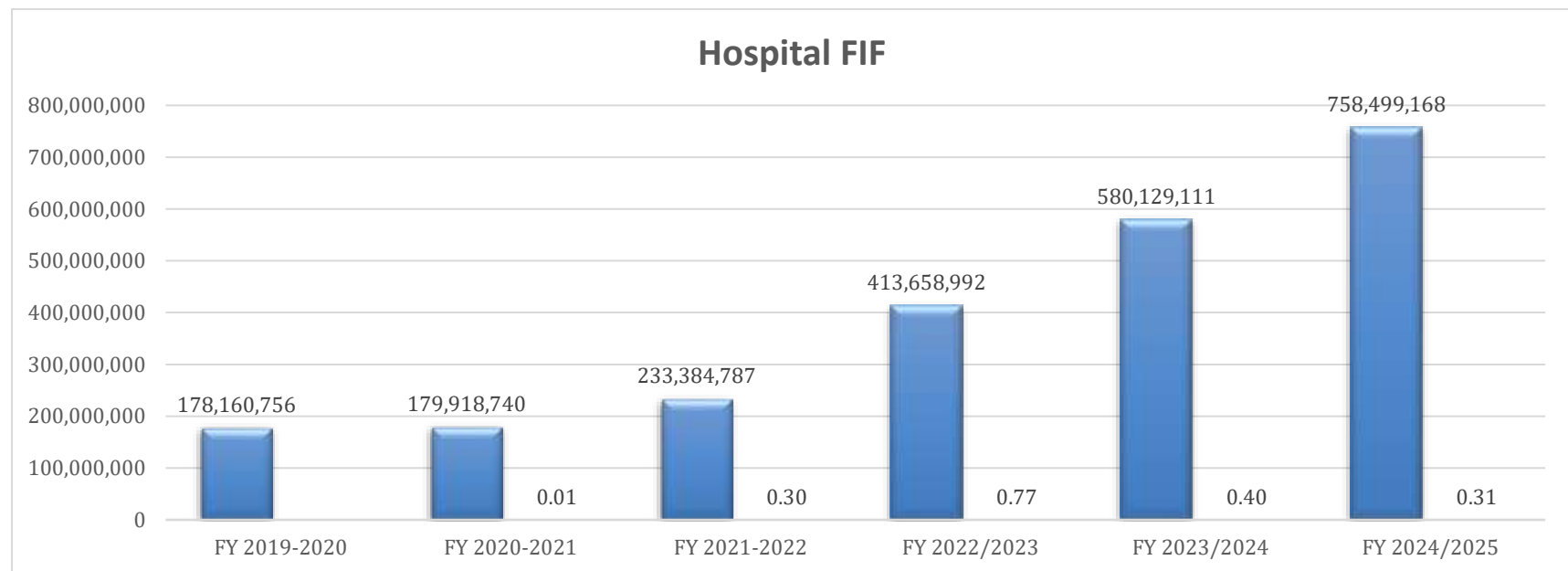
- a. Public Health Offices
- b. Public Health Food Safety Laboratory
- c. Any other public health facility as conferred by the FIF Act or any other legislation.

3.19.1 Situational Analysis

Table 12: Hospital FIF Historical Revenues

S/No.	Revenue Streams	FY 2019-2020	FY 2020-2021	FY 2021-2022	FY 2022/2023	FY 2023/2024	FY 2024/2025
1	Hospital Revenues	178,160,756	179,918,740	233,372,387	403,323,550	566,203,951	743,991,730
2	Burial Permits	0	0	12,400.00	0	0	0
3	Public Health	0	0	0	10,335,442.00	13,925,160	14,507,438
Total		178,160,756	179,918,740	233,384,787	413,658,992	580,129,111	758,499,168
Growth Rate			0.010	0.30	0.77	0.40	0.31

Figure 10: Hospital FIF revenue collection trends



Regardless of the growing trend there still exist revenue collection shortfalls mostly attributed to ;full automation of operations at the facilities, lack of medical equipment , staffing shortfalls, and industrial actions.

3.19.2 Gaps and Challenges

1. Full and timely reimbursement of Insurance claims
2. Full automation of services
3. Revenue leakages
4. Increasing waivers and exemptions without corresponding reimbursement of the user-foregone fees from the government.

3.18.3 Recommendations/Strategies

1. The best way to success is to give every facility autonomy allowing for control of its funds.
2. A number of facilities are not operating at full capacity leading to revenue collection shortfalls. The County should channel additional resources to the facilities especially equipment and staff to increase work load which will directly increase revenues.

4.0 MERU COUNTY REVENUE ADMINISTRATION

4.1 Gaps and Challenges

The following gaps and challenges affect revenue administration in Meru County:

i. Leadership in Acting Capacities

All directorates and key sections within the Revenue Board are currently headed by officers in acting capacities. This undermines continuity, long-term planning, and decision-making, as acting officers may lack full mandate and authority to implement strategic reforms.

ii. Inadequate Budgetary Allocation

The Revenue Board continues to face severe funding constraints, resulting in an inability to adequately support its operations, invest in revenue-enhancing infrastructure, or implement modernization initiatives. This underfunding significantly limits the Board's operational efficiency.

iii. Insufficient and Unreliable Transport Fleet

The Board lacks adequate and dependable vehicles to facilitate field operations such as revenue collection, monitoring, compliance enforcement, and field inspections. This logistical limitation hampers coverage and responsiveness across the county's vast areas.

iv. Staff Shortages Due to Natural Attrition

Since 2021, there has been no replacement for 56 staff lost through retirement, death, or resignation. This has led to critical staffing gaps, overburdening the remaining workforce and affecting service delivery.

v. Inadequate Mid-Level Management Capacity

There is a noticeable shortage of qualified and competent mid-level management personnel. This hinders effective supervision, mentorship of junior staff, and implementation of operational policies and strategies.

vi. Absence of Key Legislative and Policy Frameworks

The Board currently operates without critical policy instruments, including a comprehensive tariff and pricing policy, stream-specific revenue legislations, and an updated County Finance Act. This regulatory vacuum impedes legal enforcement, consistency, and accountability in revenue administration.

vii. Incomplete Constitution of the Revenue Board

The MCRB has operated without a substantive chairperson for over two years, weakening governance structures, strategic oversight, and stakeholder confidence in the institution's leadership.

viii. Poor Staff Remuneration and Facilitation

Inadequate salaries, allowances, and general facilitation for MCRB staff have negatively affected staff motivation, productivity, and retention. This situation contributes to high turnover and low morale.

ix. Weak Interdepartmental and Intergovernmental Collaboration

There is a lack of structured coordination and cooperation between the MCRB and other county departments, as well as relevant national government agencies. This disconnect impedes data sharing, joint enforcement actions, and the formulation of integrated revenue strategies.

x. Political Interference and Unregulated Declarations

Frequent political pronouncements and interference often disrupt planned revenue collection activities, create uncertainty among taxpayers, and weaken enforcement mechanisms. This undermines the authority of the Board and results in revenue leakage.

xi. Lack of an Integrated Revenue Management System

The absence of a fully automated and integrated revenue management system limits real-time data access, transparency, and efficient tracking of collections. Partial automated processes remain prone to errors and corruption.

xii. Low Public Awareness and Compliance Culture

There is limited public awareness on tax obligations and the importance of local revenue collection. This has contributed to low compliance rates, resistance to payment, and increased cases of evasion.

xiii. Outdated Revenue Assessment Tools and Methods

The Board continues to rely on outdated valuation rolls, revenue maps, and assessment tools that do not reflect current economic realities. This results in under-assessment and loss of potential revenue.

xiv. Limited Training and Capacity Building Opportunities

MCRB staff have limited access to continuous professional development, training, or

exposure to modern revenue management practices. This limits innovation, adaptation to policy changes, and operational effectiveness.

xv. Lack of Performance Monitoring and Evaluation Frameworks

The absence of a structured Monitoring & Evaluation (M&E) framework makes it difficult to assess the effectiveness of revenue strategies, identify bottlenecks, and improve decision-making based on data.

4.2 Recommendations

1. Appoint Substantive Leadership for Key Positions
2. **Action:** Expedite the recruitment and appointment of substantive directors and heads of sections through a competitive and merit-based process.
3. **Impact:** Enhances accountability, decision-making authority, and long-term strategic planning.
4. Increase and Ring-Fence Budget Allocation for Revenue Operations
5. **Action:** Lobby the County Treasury and Assembly to prioritize and ring-fence funding for the Revenue Board's core functions, including operational logistics and capacity development.
6. **Impact:** Ensures financial sustainability and supports revenue growth initiatives.
7. Procure and Maintain Adequate Operational Vehicles
8. **Action:** Allocate funds for the acquisition and maintenance of vehicles specifically for revenue collection, field inspections, and enforcement teams.
9. **Impact:** Improves field coverage, mobility, and enforcement efficiency.
10. Implement a Targeted Staff Recruitment and Succession Plan
11. **Action:** Develop a workforce plan to guide recruitment, replacement, and succession for staff lost through natural attrition, while addressing identified skill gaps.
12. **Impact:** Restores optimal staffing levels, enhances service delivery, and reduces workload pressure on existing staff.
13. Develop and Strengthen Mid-Level Management Capacity
14. **Action:** Establish leadership development programs and promote internal talent based on performance and competencies. Where gaps exist, recruit externally.

15. **Impact:** Builds a robust middle-management team that ensures operational continuity and team supervision.
16. Develop and Enact Revenue-Enhancing Policy and Legal Frameworks
17. **Action:** Fast-track the development of a comprehensive tariff and pricing policy, revenue stream-specific laws, and timely updates to the County Finance Act.
18. **Impact:** Provides a strong legal basis for revenue assessment, billing, collection, and enforcement.
19. Constitute a Fully Functional and Independent Revenue Board
20. **Action:** Appoint a substantive Board Chairperson and fill any vacant positions within the Board to ensure full functionality and oversight.
21. **Impact:** Strengthens governance, policy direction, and public confidence in the Board's leadership.
22. Improve Staff Remuneration and Welfare
23. **Action:** Review staff salaries and allowances in line with comparable county revenue authorities and ensure timely facilitation (transport, tools of work, etc.).
24. **Impact:** Boosts staff morale, retention, and productivity.
25. Strengthen Interdepartmental and Intergovernmental Collaboration
26. **Action:** Establish formal frameworks (e.g., Introduce Governors monthly round table meeting with Key stakeholders in revenue mobilisation, MoUs, working groups) for collaboration between MCRB and other departments/agencies including Lands, Trade, Finance, KRA, and law enforcement bodies.
27. **Impact:** Enables integrated planning, data sharing, and coordinated enforcement.
28. Shield Revenue Processes from Political Interference
29. **Action:** Enforce legal provisions that protect revenue collection from ad hoc political directives. Sensitize political leaders on the impact of interference.
30. **Impact:** Promotes predictable and stable revenue operations and policy enforcement.
31. Implement an Integrated Revenue Management Information System (IRMIS)
32. **Action:** Strengthen the existing county-wide digital platform for revenue assessment, billing, collection, and reporting across all revenue streams.

33. **Impact:** Enhances efficiency, transparency, accountability, and real-time monitoring of collections.
34. Roll Out Public Awareness and Taxpayer Education Campaigns
35. **Action:** Design and implement continuous civic education programs to improve public understanding of revenue obligations and services supported by local revenue.
36. **Impact:** Improves voluntary compliance and citizen trust in revenue systems.
37. Modernize Revenue Assessment Tools and Mapping
38. **Action:** Update valuation rolls, conduct GIS-based mapping of revenue sources, and adopt data-driven assessment tools.
39. **Impact:** Expands the tax base, ensures accurate billing, and maximizes revenue potential.
40. Establish a Continuous Training and Capacity Building Program
41. **Action:** Partner with institutions like KRA, Kenya School of Revenue Administration, Kenya School of Government (KSG) and donors to train staff in modern revenue management practices.
42. **Impact:** Builds institutional capacity and keeps staff abreast with emerging trends and technologies.
43. Develop and Institutionalize a Monitoring and Evaluation (M&E) Framework
44. **Action:** Empower the M&E unit within the Board to track performance indicators, evaluate progress, and inform data-driven decision-making.
45. **Impact:** Enhances accountability, program impact measurement, and adaptive management.

5.0 IMPLEMENTATION MATRIX- STRATEGIES SHORT TERM AND MEDIUM TERM

Table 13: Short-term and Medium-term Strategies

NO.	REVENUE STREAMS	STRATEGY	RESPONSIBILITY	TIMELINE
1.	Trade Licensing Fee	Conduct civic education and stakeholder engagement	CECM Finance County Assembly	December 2025
		Enforcement of the waiver act		
		Improve service delivery to the residence of Meru County Joint service delivery forums between the county departments	All CECMs CECM Finance, CECM Infrastructure, County Assembly	June 2026
		Collaborate with security agencies	County Administration and National Government	June 2026
		Adequate budget allocation for the revenue board	CECM finance	Immediate
		Review trade license act	CECM finance, County Attorney and County Assembly	June 2026
		Business mapping exercise and update of trade license register	CECM Finance, County Attorney, County Assembly	June 2026
		Develop and enact an enforcement law	CECM Finance, County Attorney, County Assembly	June 2026
		Promote interdepartmental collaboration on revenue matters	County Executive	Immediately
		Implement a staff motivation and appraisal system	County HR, CECM Finance	December 2025
		Conduct regular trainings	CECM Finance, HR Department	Quarterly

NO.	REVENUE STREAMS	STRATEGY	RESPONSIBILITY	TIMELINE
		Upgrade revenue system Provide adequate Bundles to staff Comply with the contract signed between the vendor and County Invest in robust systems	ICT Department, CECM Finance CEO-MCRB	Immediately
		Establish risk management plans	Disaster Management Unit, CECM Finance	Annual Review
		Engage the Council of Governors for boundary resolution Inter county consultative meetings	Governor's Office, County Legal Team	June 2026
		Stakeholder dialogue on the rationale for levying fees or charges Review of the existing law to align with the exemption for regulation of professionals as per Act 4	CECM Finance, County Attorney, CECM Health	As the need arises
		Review and enforce Meru County Tax Waivers and registration Act of 2020 Enforce waiver guidelines	CECM Finance, County Assembly, Governor's Office	Immediate
		Develop a Tariff and Pricing policy for all fees and charges	CECM Finance, County Assembly, County Attorney	June 2026
		Enforcement and community sensitization	CECM Finance, Enforcement Unit	Immediate
2.	Parking Fees	Provide adequate funding to develop and upgrade parking areas and mark bays	CECM Roads, CECM Finance	June 2026
		Provide adequate funding to construct and maintain drainage systems	CECM – Environment, water and natural resources CECM Roads, CECM Finance	July 2026

NO.	REVENUE STREAMS	STRATEGY	RESPONSIBILITY	TIMELINE
		Sign SLA with service providers and invest in robust systems	ICT Department, CECM Finance	Immediate
		Mark and digitize all parking slots	Roads & Transport Dept, ICT Department, CECM Finance	December 2025
		Enforce regulations and depoliticize parking operations	County Executive, Enforcement Unit	Immediate
		Recruit and equip enforcement personnel	HR, CECM Finance, HR	June 2026
		Develop and enact a legal framework	CECM Finance, County Attorney, County Assembly	June 2026
		Enforcement and community sensitization	CECM Finance, Enforcement Unit	Immediate
		Institute controls and regular audits	Internal Audit, CECM Finance, HR	Immediate
		Provide adequate funding to procure tools and equipment	CECM Finance, Procurement Unit	Immediate
		Provide funding for construction basic shelters at the main sites	CECM Infrastructure	June 2027
3.	Cess	Joint patrols with police	County Executive	Immediate
		Budget for tools and protective gear	CECM Finance	Immediate
		Dialogue and agreements through CoG	Governor's Office	Immediate
		Initiate markets access and marketing initiatives	CECM Finance, CECM Trade, CECM Agriculture	Immediate
		Enforcement of the existing legislation Provide funding for sensitization campaigns to relevant individuals	CECM Finance, County Assembly, County Attorney, ICT Department	June 2026
		Digitize cess point	CEO-MCRB	

NO.	REVENUE STREAMS	STRATEGY	RESPONSIBILITY	TIMELINE
		Provide funding for training sensitization campaigns	CECM Finance, Transport Associations	Immediate
4.	Building plans approvals Fees, subdivision fees, change of use, issuance of compliance certificate and occupation permit	Provide funding for community sensitization	CECM Finance, CECM Lands & Urban Planning	Immediate
		Regular audits and accountability measures	CECM Finance, County Internal Audit, Ethics Unit	Immediate
		Develop a Tariff and Pricing policy for all fees and charges	CECM Finance, County Assembly, County Attorney	June 2026
		Review legal framework and enforce penalties	CECM Finance, CECM Lands, County Attorney, County Assembly	June 2027
		Create joint technical inspection teams	CECM Finance, CECM Lands CEO-MCRB	Immediate
		Provide funding to provide security for inspection teams and improve roads	CECM Finance, CECM Roads	June 2027
5.	Property rates & rent	Allocation of funds to the department of Lands to fast-track the Valuation roll	C/A -Chairperson Lands, CECM lands, CECM finance, County attorney	June 2027
		Funding to enable Implementation of Integrated Urban Development plan	CECM Finance, CECM Lands	July 2026
		Funding to develop a Meru County Spatial Plan	CECM Finance, CECM Lands	July 2026
		Funding to enable Personnel	CECM Finance, CECM Lands	immediately

NO.	REVENUE STREAMS	STRATEGY	RESPONSIBILITY	TIMELINE
		Capacity Building		
		Conduct GIS mapping & develop a property database	CECM Lands, ICT, Finance	June 2027
		Legal review and dispute resolution units	CECM finance, County attorney	Immediate
		Conduct revenue mapping	Lands Dept., Surveyors	June 2027
6.	Market Trade Fees	Rehabilitate markets and provide amenities	CECM Trade, CECM Infrastructure	June 2027
		Strengthen the legal and operational framework	County Executive, County Assembly	June 2026
		Regular consultative meetings	County Executive, County Assembly	June 2026
		Identify and formalize designated market areas	CECM Finance, CECM Trade, CECM Lands, County Assembly	June 2027
		Regular audits and code of conduct training	Internal Audit, HR	Immediate
		Develop a Tariff and Pricing policy for all fees and charges	CECM Finance, County Assembly, County Attorney	June 2026
		Recruit and deploy sufficient market staff	CECM Finance, HR, CECM Trade	Immediate
		Maintain and upgrade revenue collection systems	CT, CECM Finance	Immediate
7.	Weights and measures	Acquisition of customized verification van	CECM Trade CECM Finance	6 months
		Collaboration with Ministry of Trade and more enforcement by provision of an extra vehicle	CECM Trade CECM Finance	6 months
		Adequate funding for consistent funding	CECM Trade CECM Finance	Immediately
		Funds for construction of a legal metrology laboratory complex	CECM Trade CECM Finance	1 year
		Allocation of funding for employment of staff	CECM Trade	1 year

NO.	REVENUE STREAMS	STRATEGY	RESPONSIBILITY	TIMELINE
			CECM Finance LAPSAM	
8.	Refuse Collection	Mapping of residential and commercial properties and collaboration with other government agencies like Kenya Power	CECM Environment	Immediately
		Budgetary allocation for procurement	CECM Environment CECM Finance	Immediately
		Once there is mapping, close supervision and enforcement Have officers get set for targets. Issue receipts for all payments	CECM Environment and Public Service	Immediately
		Close monitoring and prosecution of offenders	CECM Environment and Public Service	Immediately
		Collaboration by holding frequent consultative meetings	CECM Environment, Finance, Public Health and Public Service	Immediately
9.	Audit Fees and Sacco Registration	Mapping of all SACCOs in the county an update the Sacco database	CECM trade	Immediately
		Regular consultative meetings	CECM Trade CEO MCRB	Immediately
		Capacity building by the county	CECM Trade	Immediately
		Setting of targets	CECM Finance CEO-MCRB	Immediately
10	Fire Services fees and charges	Budget allocation to purchase more fire engines and trained personnel	Office of the Governor, CECM Finance, LAPSAM	1 year
		Budget allocation to employ trained personnel	Office of the Governor, CECM Finance, LAPSAM	
		Frequent Consultative meetings	Department of fire, MCRM, MEWASS and enforcement	Immediately

NO.	REVENUE STREAMS	STRATEGY	RESPONSIBILITY	TIMELINE
		Budget allocation for procurement of vehicles	Office of the Governor, CECM Finance	1 year
		Sensitization and awareness creation	Office of the Governor	Immediately
		Availability of Finances specific Implementation of spatial plans	CECM Finance, Roads and Lands	6 months
		Provide adequate funding Carry out sensitization in institutions	CECM Finance	6 months
		Provide adequate budget for purchase of office supplies	CECM Finance	6 months
		Establishment of an inspectorate department with powers to collect payments with set targets	Office of the Governor, LAPSM	1 year Specific timelines
11	House and stall Rent	Renovation & regular maintenance of the county houses and stalls structures	CECM Trade & Finance	June 2026 why this far
		Improve service delivery Joint service delivery forums between the line county departments	All CECMs CECM Finance, CECM Trade CECM Roads	June 2026
		Enact and enforce relevant laws	County Assembly	June 2026
		Enact laws for repossession & reallocation of county stalls	CECM Trade, County Assembly	Immediate
12	Slaughter houses & slabs	Enact and enforce relevant laws	CECM Livestock & Agriculture County assembly	June 2026
		Improve service delivery Recruit additional meat inspectors	CECM Roads CECM Agriculture & Livestock LAPSAM	June 2026
		Create synergy between the two departments	CECM Finance & Agriculture & livestock	Immediate
13	Impounds and fines	Enact and enforce relevant laws	CECM Legal Affairs & Public Service	June 2026

NO.	REVENUE STREAMS	STRATEGY	RESPONSIBILITY	TIMELINE
		Provide adequate resources for Construction of the facilities	CECM Finance, CECM Public Service & Legal Affairs	June 2026
		Synergy between the Judiciary, National Treasury & County Govt.	CECM Legal affairs & public service	Immediate
		Provide enough resources to Procure sufficient impounding vehicles	CECM Finance CECM Legal & Public Service	June 2026
14	Outdoor Advertisement	Allocate budget for vehicles and fuel	CECM Finance, CEO, MCRB	June 2026
		Enhance collaboration with concerned parties	CEO, MCRB, CECM, Finance	Immediately
		Increase Public Sensitization	CECM, Finance, CEO, MCRB, CECM, Lands Municipal managers	June 2026
		Enact and enforce laws	CECM, Finance CECM, Legal affairs, County Assembly	June 2026
		Proper consultations before giving out exemptions and waivers	Executive, CEO, MCRB,	Immediately
		Create a module for advertisement (Unified Portal)	CECM Finance, CEO, MCRB.	June 2026
		Integrate GIS Mapping of advertising Locations.	CECM Lands	June 2026
15	Meat Inspection and veterinary services	Provide resources to improve the road networks	CECM, Lands, physical planning CEM Finance, CECM Trade CEO, MCRB CECM Roads and Transport	June 2026

NO.	REVENUE STREAMS	STRATEGY	RESPONSIBILITY	TIMELINE
		Enhance collaboration with other concerned departments.	CECM, Agriculture CEO, MCRB	Immediate
		Regular patrols and surprise checks to deter illegal slaughtering Sensitization to create public awareness	CECM, Legal Services CEO, MCRB	Immediately
		Integrate inspection and payment with the revenue system to monitor performance and compliance.	CEO MCRB CECM, Finance	June 2026
		Enforce the meat control Act Cap 356 Make sure the meat inspectors can access the system	CECM, Finance CECM, Agriculture and Livestock	June 2027
		Provide funding for provision of motorbikes and fuel	CECM, Finance CECM, Agriculture	June 2026
		Increase resource allocation to cater for working tools, vaccinations, semen etc.	CECM Finance, CECM, Agriculture	June 2027
16	Libraries fees	Introduce digital libraries, invest in furniture and accessibility improvements	CECM, Education, CECM, Finance	June 2027
		Increase allocation of funds to enhance execution and planning of library services	CECM Finance,	June 2026
		Create awareness among the public about available resources and services.	CECM, Education	June 2026
		Establish clear and consistent policies to improve and enforce revenue generating initiatives.	CECM, Legal services CECM, Education, In charge Libraries.	Immediately
		Establish partnerships with relevant partners	CECM, Finance, In charge Libraries, CECM, Education	immediately
		Develop a framework for resource mobilization	CECM, Finance, In charge Libraries, CECM, Education	January 2026

NO.	REVENUE STREAMS	STRATEGY	RESPONSIBILITY	TIMELINE
		Provide facilitation for communication and transport	In charge Libraries	immediately
17	Toilet Fees and Charges	Conduct geo-mapping and audit of all public and rented toilets.	CECM Trade & Finance	December 2025
		Create SOPs for toilet construction, operation, hygiene maintenance, and fee collection.	CECM Trade & Finance	December 2025
		Establish PPP to tender management of toilets to private operators under performance-based contracts.	CECM Trade & Finance	June 2026
		Hire community-based staff and provide sanitary materials.		
		Identify underserved areas and fund construction of new toilets through county ward fund or donor partnerships	CECM Trade & Finance	immediately
18	Income from County Properties	Develop a County Property Registry by Audit and compile a digital inventory of all County-owned properties.	CECM Trade & Finance	December 2025
		Formulate and Enforce a County Asset Utilization Policy by Create a policy governing leasing, pricing, and usage of assets.	CECM Trade & Finance	December 2025
		Establish a County Property Management Unit by Create a team to manage leases and monitor compliance.		January 2026
		Create an Inter-Departmental Revenue Coordination Taskforce by Regular planning meetings between departments with revenue functions	County Secretary, CECM Trade & Finance	January 2026

NO.	REVENUE STREAMS	STRATEGY	RESPONSIBILITY	TIMELINE
		Legal Framework for Devolved Property Income by Develop legal instruments or by-laws for managing income from devolved properties	CECM Public Service Administration and Legal, Trade & Finance	December 2025
19	Administrative fees and Charges	Develop guidelines on various fees we charge on administrative fees and charges for clarity	CECM Public Service Administration and Legal, Trade & Finance	December 2025
20	Toilet Fees and Charges	Establish a Comprehensive Public Sanitation Database by Conduct geo-mapping and audit of all public and rented toilets.	CECM Trade, Municipal Board. CEO-MCRB	June 2026
		Develop and Enforce a Public Toilet Management Framework by Create SOPs for construction, operation, hygiene maintenance, and fee collection.	CECM Trade, Municipal Board. CEO-MCRB CECM Environment CECM Trade, Municipal Board. CEO-MCRB	January 2026
		Public-Private Partnerships (PPPs) by Tender management of toilets to private operators under performance-based contracts.		
		Recruit and Equip Sanitation Officers by Hire community-based staff and provide sanitary materials.	CECM Trade, Municipal Board. CECM Environment CECM Finance	June 2026
		Construct Additional Toilet Facilities by Identify underserved areas and fund new toilets through Ward fund or donor partnerships.	CECM Trade, Municipal Board. CECM Environment CECM Finance	June 2026
21	Meru County Revenue Administration	Expedite the recruitment and appointment of substantive directors and heads of sections through a competitive and merit-based process	CECM Finance CEO-MCRB MCRB Board	December 2025
		Increase and Ring-Fence Budget Allocation for Revenue Operations	CECM Finance CEO-MCRB MCRB Board	September 2025

NO.	REVENUE STREAMS	STRATEGY	RESPONSIBILITY	TIMELINE
		Procure and Maintain Adequate Operational Vehicles	CECM Finance CEO-MCRB MCRB Board	July 2026
		Implement a Targeted Staff Recruitment and Succession Plan	CECM Finance CEO-MCRB MCRB Board	July 2026
		Establish leadership development programs and promote internal talent based on performance and competencies. Where gaps exist, recruit externally	CEO-MCRB MCRB Board	immediately
		development of a comprehensive tariff and pricing policy, revenue stream-specific laws, and timely updates to the County Finance Act.	CECM Finance CEO-MCRB MCRB Board	July 2026
		Appoint a substantive Board Chairperson and fill any vacant positions within the Board to ensure full functionality and oversight.	CECM Finance	September 2026
		Review staff salaries and allowances in line with comparable county revenue authorities and ensure timely facilitation	CECM Finance CEO-MCRB MCRB Board	immediately
		Establish formal frameworks (e.g., Introduce Governors monthly round table meeting with Key stakeholders in revenue mobilisation, MoUs, working groups) for collaboration between MCRB and other departments/agencies including Lands, Trade, Finance, KRA, and law enforcement bodies	Governor CECM Finance CEO-MCRB MCRB Board	immediately
		Enforce legal provisions that protect revenue collection from ad hoc political directives. Sensitize political leaders on the impact of interference	Governor CECM Finance CEO-MCRB MCRB Board	immediately
		Strengthen the existing county-wide digital platform for revenue assessment, billing, collection, and reporting across all revenue streams.	CECM Finance CECM Lands CEO-MCRB MCRB Board	December 2025

NO.	REVENUE STREAMS	STRATEGY	RESPONSIBILITY	TIMELINE
		Design and implement continuous civic education programs to improve public understanding of revenue obligations and services supported by local revenue.	CECM Finance CEO-MCRB MCRB Board Governor- Communication Director	September 2025
		Update valuation rolls, conduct GIS-based mapping of revenue sources, and adopt data-driven assessment tools.	CECM Finance CECM Lands CEO-MCRB	July 2026
		Establish a Continuous Training and Capacity Building Program by Partner with institutions like KRA, Kenya School of Revenue Administration, Kenya School of Government (KSG) and donors to train staff in modern revenue management practices.	CECM Finance CEO-MCRB MCRB Board	immediately
		Develop and Institutionalize a Monitoring and Evaluation (M&E) Framework	CECM Finance CEO-MCRB MCRB Board	September 2025

