

**Case Study**

**Tax Bargaining, the Fiscal Contract and Public Participation in four Kenyan Counties**

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The following is a set of case studies based on interviews undertaken between June 2<sup>nd</sup> and June 28<sup>th</sup>, 2018 in Garissa, Meru and Isiolo; and January 4<sup>th</sup> through March 15<sup>th</sup>, 2019 in Garissa<sup>1</sup> and Vihiga. The project was split into two phases. The first phase looked at an initial broader research question around taxation and citizen-government engagement in locations AHADI works in; and the second phase built on the initial conclusions and more specifically considered AHADI's activities in the latter counties. Over the course of this review, the research questions of interest were:

1. Does taxation lead to engagement between citizens and local governments?
2. Has AHADI's work with counties strengthened the relationship of citizens and county officials regarding revenues and service delivery?

The research questions are borne of a broader question in governance theory: how to encourage responsive, accountable administrative systems that ultimately serve the good of citizens. The 'fiscal contract' is one mechanism through which accountability is theorized to evolve, as citizens pay taxes and expect services from their government in return. Kenya offers a unique opportunity with its recent devolution to generate greater accountability at the local level. Many counties are striving to increase own-source revenue (OSR) in an effort to enhance the total revenue available for expenditure, but evidence from interviews for this case study suggest citizens have not experienced similar returns for their contributions in the form of improved services.

AHADI has engaged in a set of activities in target counties to strengthen public participation in the creation of County Finance Bills where fees, taxes and service charges are set. This set of case studies examines four counties. Garissa, Meru and Isiolo which were visited prior to AHADI activities focusing on public participation and county finance bills while Garissa was revisited and Vihiga was visited for the first time after AHADI conducted its activities. Below, a short background and context is given, then the methodology used for this research is described, which is followed by the findings, and finally a set of recommendations to help AHADI design and implement future program activities is provided.

## **Background & Context**

Since the constitution was promulgated in 2010, Kenya has begun a new experiment in devolved governance. County governments are now mandated to provide a range of services to citizens funded through a mix of local revenues and an equitable share of national revenue. This is both a tremendous opportunity and a challenge for the nation to strengthen the link between citizens and government. A core objective of decentralization is to enhance accountability between citizens and the government by bringing the management and oversight of service delivery closer to the people. However, local governments have faced some significant challenges in operationalizing own-source revenue generation; communicating the objectives of taxing local residents; and delivering services citizens expect in return for their fiscal contribution.

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<sup>1</sup> Garissa was visited twice, once where observational and informal data was collected. During the second visit a set of qualitative interviews was conducted with citizens and county officials.

One factor thought to contribute to the dynamic formation of a robust fiscal contract at the local level is the structure of how counties are funded. Currently in Kenya, counties’ major source of revenue is through the *equitable share*, a transfer process that divides a portion of the national revenue between each county. As can be seen in Figure 1, the average OSR for Fiscal Year (FY) 2017/18 across the 47 counties was only 691 million Kenya Shillings (Kshs), while the average equitable share was 6.43 billion Kshs. The complexity and distance of this relationship might theoretically make it challenging for citizens to connect taxes they pay – primarily national – with local services they receive. However, this case study suggests such a hypothesis is not straightforward, finding that despite local revenues being a small share of overall county revenue in the four counties studied, they are still deemed important enough that officials engage in *tax bargaining*<sup>2</sup> with local tax payers (see Figure 2 for case study shares of revenue).

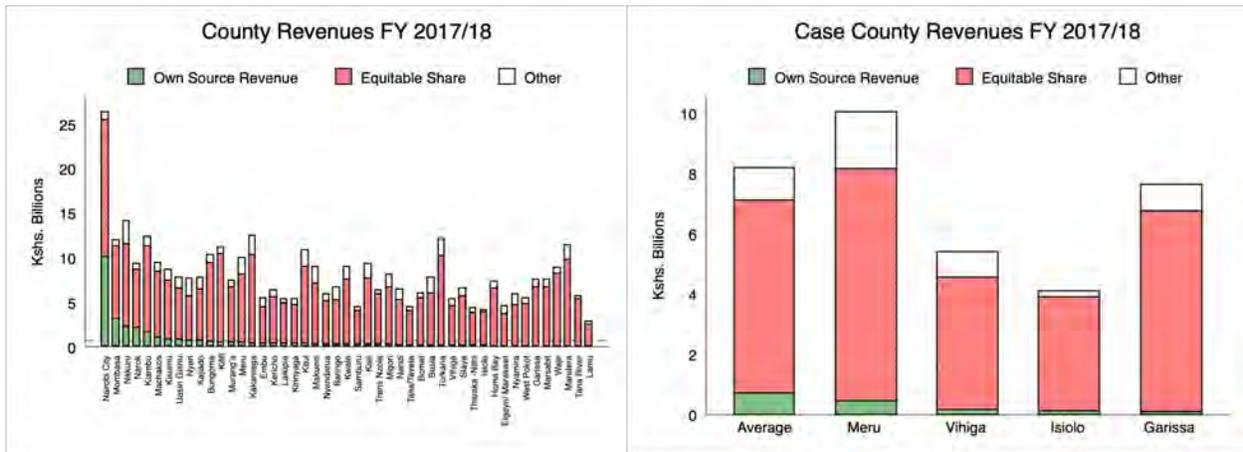


Figure 1: County revenues sorted by highest OSR to lowest, with the green dashed line indicating the average OSR for all counties (691 million Kshs). Figure 2: Case study counties’ percent share of OSR, equitable share and other revenues.

Through in-depth interviews with representatives, county officials and civil society groups in Garissa, Meru, Isiolo, and Vihiga, examples came to light in each county where citizens or civil society groups (e.g., market associations<sup>3</sup>, livestock associations or boda boda<sup>4</sup> associations) engaged in tax bargaining with county officials. Tax payers were willing to demonstrate or avoid paying fees or taxes due to perceived deficiencies in service provision by county governments. These actions forced the county government to respond and negotiate with those withholding the fee or taxes. Those demonstrating were often able to bargain for a resumption of services, improved services or beneficial tax policy. Thus, the cases provide preliminary evidence of a potential fiscal contract between local governments and tax payers. At the same time, however,

<sup>2</sup> Tax bargaining is interpreted broadly to include bargaining and negotiations around taxes as well as other sources of own-source revenue such as user charges and fees, which result in contributors attempting to keep government officials responsive and accountable in exchange for revenue extraction.

<sup>3</sup> The market associations that were interviewed each have a similar structure. Each seller type or sector (e.g., watermelon, grains, green vegetables) has an elected leader. These elected leaders then elect a Market Chairman, Secretary and Treasurer. These leaders represent the market to county officials, settle disputes and manage market activities. Elections are not always competitive but a constitution and rules manage the association and its election process and structure.

<sup>4</sup> A boda boda is a motorcycle taxi that is a common form of transportation in many urban and rural areas throughout Kenya.

the informal nature of the negotiations shed light on how formal structures such as participatory planning have not been fully utilized to their potential in all counties.

**As counties begin to set tax and revenue policy and draft corresponding laws, there is opportunity for AHADI to continue engaging with counties to help them strengthen accountability and realize the benefits of increasing local revenues by ensuring tax payers are included in the formal policy process (e.g., planning and setting rates for ORS streams).** AHADI's activities in the counties of Garissa and Vihiga were to engage these counties around the public expenditure management cycle. This study focused on the work they did to incorporate public participation into the setting of rates for OSR outlined in county finance bills.

- In **Garissa** consultants worked with the executive to create a legal framework for specific revenue stream and held a set of forums for public participation discussing the Garissa County Finance Act.
- In **Vihiga**, a grantee organization named The Ecumenical Centre for Justice and Peace utilized a training-of-trainers (ToT) strategy to strengthen the capacity of citizens to engage in public participation with the county government discussing the County Finance Bill.

The cases outline several key factors that suggest the components of a fiscal contract exists between citizens and county officials, but also highlight the weakness of this relationship in effectively providing the services citizens desire in return for their fiscal contributions to local revenue.

With the onset of devolution which has brought decision makers closer to citizens, **AHADI's work to increase public oversight and input into counties' creation of finance bills was perceived by counties and citizens interviewed as having tangible benefits; however, key gaps in counties' fiscal management hinder a robust fiscal contract from being achieved yet.**

## **Methodology**

The methodology used for this case study exercise was a combination of in-person qualitative interviews, focus group discussions<sup>5</sup> and desk research. The sampling strategy used was a purposive method. Garissa, Meru and Isiolo were selected in coordination with AHADI and interviews transpired in June of 2018. The case study was then expanded to review AHADI activities in the counties of Garissa and Vihiga and interviews transpired in January and March of 2019. Participants were selected from civil society (primarily market and livestock associations), members of county assemblies and members of the county executive. Interviews ranged from half an hour to an hour. Select questions were tailored specifically to county officials and civil society, respectively. AHADI county officers helped select and coordinate meetings, and in some cases translated interviews. Each interview was recorded with consent

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<sup>5</sup> Focus group discussions utilized the same questions as in-person interviews. Focus groups were conducted solely with civil society organizations when a single leader of an association was not available or it was determined the collective knowledge of the association was more beneficial to the objectives of the study since individual members had a variety of employment activities.

and notes were subsequently transcribed from the interviews. The recommendations and analysis provided here take into account county government structures and policy outlined in the Kenyan Constitution, Finance Act and other appropriate pieces of individual county legislation.

## Case Study Findings

### *Tax Bargaining Examples*

Discussions with participants in this study suggest tax bargaining between local tax payers and county governments occurs frequently. **Several illustrative stories convey that under specific circumstances, traders who contribute to local revenues through fees, taxes and service charges can have leverage over the county governments.** In cases where markets are considered an important component of OSR or key structures in the community, traders are able to bargain for increased or rejuvenated services – or even a change the fee structure to benefit themselves at the county’s expense

For example, in **Meru county** at a local trading market called Gakoromone traders described that they became concerned after garbage and sewage became a health and sanitary concern due to poor service delivery by the county government. The association of traders said they repeatedly raised the issue to county officials; however, the issues were not addressed until traders demonstrated and refused to pay market entrance fees. The county responded with the governor coming himself and cleaning the market. The Chief Officer of Trade noted that every day a market is closed there are implications for the county’s own-source revenue and in some cases, markets have refused to pay for extended periods of time, resulting in significant budget shortfalls<sup>6</sup>. **This suggests that even though a single market is not a significant share of total revenues, a county may see them as vital contributors to county budgets.** Similar examples were reported in interviews with market leaders from **Isiolo and Vihiga**. In Isiolo, the county announced plans to construct a 540 million Kshs market after traders repeatedly raised concerns to county official about the quality of the existing market, and in Vihiga the trading association was given a private meeting with the governor to address their concerns regarding poor market conditions.

In the case of **Garissa**, tax payers were able not only to demand services but also to enter informal negotiations and restructure tax policy for their benefit. In Garissa town, district officials reported how local livestock market traders bargained with the revenue department to restructure the fee system for selling livestock. Prior to their informal negotiations, the fee structure placed the full burden of taxation on the seller who brought animals into the market: regardless of whether the trader sold their product, they were required to pay the full fee for accessing the market. However, through informal negotiations traders pressed the county to allow traders to return unsold livestock to the market the following week without paying for a new entrance fee. As a result, any animals not sold were no longer taxed at the full rate. This highlights **that traders may also want lower taxes, especially if they perceive the services to be inadequate.**

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<sup>6</sup> Market fees only made up 7% of OSR and OSR only made up 4% of Meru’s total revenue for FY 2017/18; despite this fact, county officials expressed the importance of this stream of revenue to county coffers.

It is also noteworthy that these changes were not made into law but instead kept informal and enforced in this manner. While potentially more equitable in terms of fee distribution for livestock traders, this policy change resulted in a loss of revenue for the county government and a far smaller share of fee falling on sellers – **indicating both the power held by market traders in the negotiation process and the potential pitfall of interest groups determining policy informally rather than in an open, formal and transparent process** (which might prioritize greater revenue and wider or different societal interests).

### *County and Citizen Engagement*

As mandated by the constitution and law, counties have begun to engage in public participation both through the executive and assembly. However, members of civil society organizations reported in interviews that the process transpires as a formality that is mandated but not utilized for its intended purposes of soliciting public input into the budget, planning and decision-making process. **It was widely recounted that when counties undertook these exercises limited participants were included (and often for political reasons), and the views collected did not reflect the will of the general public.** The tax bargaining between counties and market and livestock associations described above suggests there are significant benefits for counties to include tax payers more directly in the formal planning and budgeting process and as tax policy is created. Greater tax payer engagement can strengthen the fiscal contract and potentially mitigate capture of tax policy by interested cartels. **An ideal opportunity for this to play out is in the County Budget and Economic Forums (CBEF) or in more topical Sector Working Groups (SWG).** That latter may provide an opportunity for more specific recommendations and considerations of tax payers to be considered while the former may buffer isolated opinions against the larger public's interests and concerns.

**In both Garissa and Vihiga, AHADI has engaged the counties to strengthen the public participation process around financial management.** In **Garissa**, along with other activities AHADI coordinated a set of forums where the county met with livestock traders, community members and religious leaders to discuss the Garissa County Finance Act. Unfortunately, this transpired after the bill had become law; however, the forum was the first time many of these individuals had been engaged. Both the community and county benefited from this activity.

- The county revenue department reported that they had learned new things about the cycle of the livestock trade that could help then enhance their revenue collection.
- Members of the community reported that they believed as a result of the meeting the county was going to take their options into consideration for the first time.
- Even potentially more critically, those paying fees for service were able to express their dissatisfaction with the services provided by the county and outline the improvements they wanted to see at the market.

In **Vihiga**, AHADI worked through The Ecumenical Centre for Justice and Peace (ECJP) as a subgrantee to build the capacity of citizens to engage the county in public participation through forums held by the county government in all 25 wards discussing the finance bill. The ECJP utilized a ToT approach where “champions” then trained others about public expenditure

management cycle and encouraged participants to then attend the public participation forums. Once again, this approach proved successful in that:

- County officials reported that during the forums for this finance bill citizens were both engaged and asking pertinent questions on topic; rather than past forums where citizens were often unaware of the budget and planning process.
- Participants were able to raise their concerns about the fees and rates the county had set in the finance bill. For example, market traders raised the concern that cess for vegetables was much larger than rates for boda boda drivers when you compared the income of the two entrepreneurs.
- Additionally, traders raised issues regarding the quality of service provided by the county and additional services they desired.

**While both of these activities can probably be deemed successful at achieving the objective of increasing public participation, they illustrate the challenge counties face in taking citizens' opinions into account in meaningful ways** that address citizens' primary concern of poor service delivery.

#### *Addressing the Limits of Participation by Connecting Fees to Service*

To maximize the utility of public participation the full fiscal contract needs to be realized. Many counties have simply recreated the tax policies of former local authorities without reassessing the tax base or codifying the legal basis for the revenues through legislation – even though both are imperative with the onset of devolution. What the lack of rate changes suggests – and interviews confirmed – is that most, if not all, revenues are seen by counties as general-purpose revenues<sup>7</sup>; even though many are classified as fees-for-service in county finance acts. In other words, **counties do not appear to do a true assessment of the cost associated with providing a given service and thus do not appear to set the fee at the rate needed to cover that expenditure.** This is not uncommon in many developing countries but it does hinder the fiscal contract for several reasons.

Without basing the fee on the cost of the service neither the revenue collector nor contributor know what the true purpose or outcome of the payment really is. The contributor overestimates their contribution on the overall county budget and underestimates the true cost associated with providing the service. Conversely, the county has little incentive to increase rates due to political pressure and little justification to do so even though service provision is poor. Many tax payers interviewed for this case study stated that they would be willing to pay higher taxes or be less inclined to avoid taxes if they received higher quality services. It will be difficult for counties to improve service delivery without higher revenues, but to do this **counties may have higher efficacy if they are able to clearly communicate in public participation forums the costs actually associated with service that is currently provided.**

#### *The Efficacy of Revenue Streams*

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<sup>7</sup> Health fees may be the exception. The cases did not touch on health revenues and some respondents reported fees were based on services provide; although, the fees are often subsidized.

Most local governments in developed countries collect a sizable share of local revenues through property taxes. Many developing countries have tended to rely on a variety of streams, with property taxes (land rates) making up a much smaller share of local revenue. Kenya is no different. The cases illustrate this well, considering land rates make up 6% of Meru's OSR, 9% of Isiolo's<sup>8</sup>, 4% of Garissa's<sup>9</sup> and only 1% of Vihiga's (see Appendix A). That said, many counties see land rates as a significant potential of future OSR. For example, **Garissa county is in the process of dramatically increasing the number of plots for which it intends to collect property tax revenue – from 1,000 to 40,000.** This process is apt to have many consequences, some of which are not fully understood. The potential for Garissa to stabilize its long-term OSR collection will likely improve if it can successfully move the share of revenue from streams that are tied to economic activity to sources of revenue such as land rates that are traditionally more consistent. However, the sudden influx is also likely to have social and political consequences. Consequently, **this is a significant opportunity for learning – particularly in terms of how new tax payers engage civically and politically as a result of the new taxes the county will expect them to pay.**

#### *Assessment of AHADI's Engagement with Counties on OSR through Public Participation*

The qualitative feedback collected from stakeholders regarding AHADI's activities both in Garissa and Vihiga was largely positive. Garissa county officials, both in the executive and members of the county assemblies, expressed their gratitude but also identified specific ways in which AHADI's activities had built capacity to fulfill their roles in government. A member of the revenue department in Garissa described AHADI's work as the *push* counties needed to do the tasks they are mandated to do. **It was also clear from interviews that the technical support AHADI provided, both to identify problems and provide technical expertise to rectify those challenges, is critical to counties.** For example, AHADI identified gaps in the legal framework for OSR and assisted counties to draft the necessary legislation to close those gaps.

The report from civil society on AHADI's and subgrantee's work was more mixed. The market associations interviewed were not aware of AHADI or subgrantee activities, and some members of the livestock association who were familiar with AHADI's work described it as incomplete and not nearly comprehensive enough to address the challenges counties face. However, the methodology employed here is not suited to capture a representative sample of opinions nor measure the specific impact on outcome of interest but rather to give an information-rich context to better understand the environment AHADI is working in and challenges counties face. As the findings previously discussed and following recommendations suggest, **AHADI can continue to expand the work it has done to strengthen public participation into the public expenditure management cycle. Specifically, there are key gaps identified here in county financial management that AHADI can work with counties to close that would result in a more robust fiscal contract, whereby the revenues that tax payers contribute would result in improved services they receive.**

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<sup>8</sup> It should be noted that Isiolo groups 'land rates' with 'land rent'. These are technically two distinct rates that the county collects independently but groups under a single stream in its report. This is different from other counties which report each stream independently.

<sup>9</sup> Similar to Isiolo, Garissa groups Land Rates with other streams in its case Land Registration rates.

## Recommendations & Future Research

Based on the interviews conducted with representatives from the county assembly, executive, and civil society in Meru, Isiolo, Garissa and Vihiga, analysis was conducted in order to first understand initially if taxation led to engagement between citizens and local governments. Second, this case study set out to assess if AHADI's work with counties strengthened the relationship of citizens and county officials regarding revenues and service delivery. Below a brief set of recommendations are provided for AHADI as it considers future activities and seeks to continue assisting county governments to strengthen accountability and enhance own-source revenues collection:

1. **Include tax payers more directly and widely into the county planning (e.g., CIDP, Annual Budget, Sectoral Working Groups) and policy process (e.g., help set the rates in county finance bills).** Seeking public participation at the ward level is not sufficient for impact. Market traders are often under-represented since traders come from many different wards. Sellers' opinions are then diluted even though geographically their business activity is very centered around the ward the market is located in. It is important to seek these leaders out specifically for planning purposes – especially since their business is a benefit to the community at large<sup>10</sup>.
2. **Counties need to assess the cost associated with fees for service and set rates accordingly.** This has several tangible benefits. First, citizens know what they are paying for and counties know what it costs to provide a given service. Second, this allows both citizens and county officials to negotiate accurately about the truly desired rate and fees and level of service.
3. **Counties need to enhance interdepartmental coordination.** County revenue departments often hear the complaints from citizens as they collect fees, rates and taxes. However, they are not the department responsible for providing the requested service. Counties could better meet the needs of citizens through improved coordination across departments within the same county.
4. **AHADI should continue to work with counties to enhance civic education.** It is in the counties' interest to engage the public around civic education. These engagements provide the opportunity for counties to explain the real constraints counties face fiscally and logistically. AHADI's work with ECJP was a successful case study but the gap in civic awareness is still very large even within Vihiga. Counties could even consider outsourcing civic education to CSOs such as ECJP.
5. **AHADI should continue peer-to-peer learning activities focusing on sectoral oversight and revenue data analysis.** In the past AHADI has utilized peer-to-peer learning so counties can utilize the success of one county with all. This should be expanded to sectoral working to institute best practices for oversight and for revenue departments to utilize data analysis for revenues.
6. **Devolution provides multiple learning opportunities for theory and policy formation that AHADI and DFID have the opportunity to exploit.** There is an enormous opportunity for significant learning outcomes to be achieved through rigorous methods

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<sup>10</sup> Note that there is a caveat in that tax payers can also become a cartel and capture tax policy in undemocratic and potentially harmful ways for the citizenry as a whole. One way to mitigate this is by making the process of participation transparent, inclusive of tax payers and other citizens, and through a set of formal procedures.

looking at the expansion of tax bases for property rates in counties like Garissa. Learning outcomes could help future programming better understand the implication of how new tax payers engage civically and politically.

Appendix A:

The County Government of Garissa					
Revenue Number	Revenue Activity	OSR FY 2017_18 Anticipated	OSR FY 2017_18 Actual	Percent of Target	Percent of OSR
1	Slaughter House Rent	1,200,000	900,000	75%	1%
2	Stock Auction Fees	24,000,000	13,812,955	58%	16%
3	License & Fees	10,700,000	2,459,650	23%	3%
4	Outdoor Advertisement	3,000,000	565,000	19%	1%
5	Traffic and Parking	3,000,000	1,580,625	53%	2%
6	Market Entry/Stall Fees	5,940,000	686,720	12%	1%
7	Single Business Permit ( Once in a year)	30,000,000	10,291,880	34%	12%
8	PGH, County Hospitals Cost Sharing	28,360,000	27,545,930	97%	32%
9	Royalties	13,000,000	4,000,000	31%	5%
10	Registration and Inspection of Educational Facilities	4,700,000	3,183,054	68%	4%
11	Land Registration and Rates	91,580,000	3,892,854	4%	4%
12	Cess	17,160,000	10,540,150	61%	12%
13	Other Misc. Income	17,560,000	7,228,745	42%	8%
<b>Total</b>		<b>250,000,000</b>	<b>86,687,563</b>	<b>35%</b>	<b>100%</b>

\*Source: Garissa Department of Finance and Economic Planning

The County Government of Vihiga					
Revenue Number	Revenue Activity	OSR FY 2017_18 Projected**	OSR FY 2017_18 Actual	Percent of Target	Percent of OSR
1	Rental Income	-	1,585,760	-	1%
2	Land Boundary Disputes	-	628,000	-	0%
3	Single Business Permits	-	21,728,277	-	15%
4	Liquor License	-	6,704,012	-	5%
5	Land Rates	-	729,720	-	1%
6	Sign Boards: Promotions/Advertisement	-	444,130	-	0%
7	Plot/Site Rent	-	1,691,780	-	1%
8	Lease/Rental of Machines	-	3,499,410	-	2%
9	Market/Trade	-	14,329,288	-	10%
10	Vehicle Parking	-	34,699,825	-	24%
11	Public Health Service	-	2,409,340	-	2%
12	Slaughter Management Fees	-	1,387,424	-	1%
13	Water Supply Admin Fee	-	1,019,910	-	1%
14	Building Plan Approval	-	988,220	-	1%
15	Sand/Murram	-	88,800	-	0%
16	Fines, Penalties and Forfeiture	-	185,992	-	0%
17	Livestock Cess	-	2,023,401	-	1%
18	Tea Cess	-	-	-	-
19	Facility Improvement Fund	-	31,228,561	-	22%
20	Noise Emmission	-	71,400	-	0%
21	Registration of Groups	-	253,550	-	0%
22	Application Fees, S.B.P	-	53,500	-	0%
23	Misc. Income	-	4,832,514	-	3%
24	Inspections	-	182,000	-	0%
25	Hire of Hall	-	22,000	-	0%
26	Plan Application Fees	-	31,000	-	0%
27	Scrutiny of Plans Electrical	-	84,000	-	0%
28	Scrutiny of Plans Mechanical	-	64,250	-	0%
29	Sale of Fertilizer	-	13,397,290	-	9%
30	Paybill	-	796,340	-	1%
31	Weights and Measures	-	18,500	-	0%
32	Hire of Ground	-	11,400	-	0%
33	Veterinary Services	-	5,930	-	0%
<b>Total**</b>		<b>-</b>	<b>145,195,524</b>	<b>-</b>	<b>100%</b>

\*Source: Vihiga County Treasury

\*\* Vihiga County did not provide projections by stream

\*\*\*OSR actuals from Vihiga County Treasury do not match the totals reported by Office of the Controller of Budgets

The County Government of Isiolo					
Revenue Number	Revenue Activity	OSR FY 2017_18 Projections	OSR FY 2017_18 Actuals	Percent of Target	Percent of OSR
1	Game Entrance & Royalties	88,130,130	63,886,444	72%	56%
2	Land Rent & Rates	4,400,000	9,870,662	224%	9%
3	Hospital Coast Sharing	16,049,190	9,302,638	58%	8%
4	Sand Cess	10,900,000	8,034,240	74%	7%
5	S.B.P Fees/Promotion	5,998,001	5,603,265	93%	5%
6	Livestock Auction	4,808,175	4,435,051	92%	4%
7	Parking Fees	6,480,000	3,724,055	57%	3%
8	Liquor Licence	800,000	2,422,000	303%	2%
9	Plot Application / Transfer/Sub-Division/ Approval	3,240,000	1,498,968	46%	1%
10	Slaughter Fees	1,993,353	1,285,350	64%	1%
11	Miraa Export	3,918,156	1,198,625	31%	1%
12	Produce Cess/Barter/Murram/Choque Clearance	2,312,537	970,530	42%	1%
13	Livestock/Vetinary	1,864,000	844,665	45%	1%
14	Public Works /Water Charges	2,376,000	524,000	22%	0%
15	Clearance & Consents	279,946	179,000	64%	0%
16	Audit Fees	-	102,527	-	0%
17	Stand Premiums	1,257,024	81,000	6%	0%
18	Kiosks & Stalls	1,521,746	66,300	4%	0%
19	Rent/Hire/Tractor Hire	999,905	61,000	6%	0%
20	Building Plan Approvals	3,709,382	22,500	1%	0%
21	Weight And Measures	500,000	17,500	4%	0%
<b>Total</b>		<b>161,537,545</b>	<b>114,130,920</b>	<b>71%</b>	<b>100%</b>

\*Source: Isiolo Department of Finance and Economic Planning

The County Government of Meru					
Revenue Number	Revenue Activity	OSR FY 2017_18 Projected	OSR FY 2017_18 Actual	Percent of Target	Percent of OSR
1	Slaughter House Fees	7,574,449	6,065,149	80%	1%
2	Market Fee	57,553,604	29,714,219	52%	7%
3	Transfer & Subdivision Fee	2,725,504	1,115,597	41%	0%
4	Plot Rent	4,930,646	4,966,374	101%	1%
5	Land Rates	43,567,966	25,168,183	58%	6%
6	Single Business Permit	175,298,435	105,003,888	60%	24%
7	Parking Fees	88,872,866	51,858,455	58%	12%
8	House Rent/Stall Rent	15,253,967	10,952,577	72%	2%
9	Cess	98,744,118	36,589,629	37%	8%
10	Building Plans	18,437,345	10,905,014	59%	2%
11	Outdoor Adverts. & Signboard	27,589,587	19,280,699	70%	4%
12	Hire Of County Properties	764,233	1,296,533	170%	0%
13	Application Fees	1,354,576	753,642	56%	0%
14	Impounding Fees & Fines	1,492,816	514,378	34%	0%
15	Sale Of Tender Doc	117,308	115,760	99%	0%
16	Toilets Fee	1,771,518	1,515,173	86%	0%
17	Miscellaneous Income	16,857,929	5,700,432	34%	1%
18	Income From County Estates	734,523	1,444,145	197%	0%
19	Refuse Collection Fee	405,736	382,791	94%	0%
20	Fire Section Fee	429,817	328,725	76%	0%
21	Others (Meat Inspection And	2,699,531	1,946,561	72%	0%
22	Public Health	9,552,419	5,433,963	57%	1%
23	Ams Mitunguu	3,657,420	-	-	-
24	Kanguru ATC- Demo Farm	2,001,543	-	-	-
25	Kanguru ATC- Training	19,387,955	-	-	-
26	Cost Sharing And Public Health Fees	-	120,638,114	-	27%
27	Unspecified Revenue**	220,000,000	-	-	-
<b>Total</b>		<b>821,775,812</b>	<b>441,690,000</b>	<b>54%</b>	<b>100%</b>

\*Source: Meru Board of Revenues

\*\* Meru Board of Revenue's records for projected OSR did not match the Office of the Controller of Budget