



COUNTY GOVERNMENT OF NAKURU

PUBLIC ADMINISTRATION, NATIONAL INTERNATIONAL RELATIONS SECTOR

NAKURU REVENUE AUTHORITY

SUB SECTOR REPORT

MTEF 2022/2023 – 2024/2025

NOVEMBER 2021

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ABBREVIATIONS

ADP	Annual Development Plan
CBROP	County Budget Review and Outlook Paper
COB	Controller of Budget
COVID	Corona Virus Disease
CRA	Commission of Revenue Allocation
MTEF	Medium Term Expenditure Framework
PFM	Public Financial Management

EXECUTIVE SUMMARY

This report has been prepared in line with the County Treasury budget circular of 2021 and in accordance with the provisions of the PFM Act 2021 and Nakuru Revenue Authority Act 2021.

This Sub Sector of Nakuru Revenue Authority is composed of non-executive chairperson appointed by the Governor, Chief Officer Finance, CECM who shall be an ex officio member and Secretary of the Board, five persons appointed by the CEC, CROR and Sub County Administrator as a quasi-member.

The report is organized into six chapters. Chapter one comprises of introduction, providing the background, sub-sector vision and mission, strategic objectives, sub-sector mandates, stakeholders and their roles.

Chapter two reviews the performance of the MTEF period 2018/19-2020/21. Chapter three gives the medium priorities and the financial plan for the period 2022/23-2024/25.

Chapter four deals with cross-sector linkages. Chapter five contains the emerging issues and challenges being faced by the Authority. Chapter six provides the conclusion while chapter seven provides recommendations on how to solve some of the emerging issues and challenges.

CHAPTER ONE

1.0 INTRODUCTION

1.1 Background

The Nakuru Revenue Authority was formed in April 2021, through the passing of Nakuru County Revenue Authority Act, 2021. Nakuru Revenue Authority as a body co-mandated to assess, collect revenue, administer and enforce laws relating to revenue within the County and to provide for connected purposes.

The Revenue Authority is composed of an Executive person, Chief Officer Finance, Chief Executive who shall be an ex officio, 5 other persons appointed by Executive Member through a competitive process, County Receiver of Revenue and Sub-County Administrator as a quasi-member of the Board.

Pursuant to Nakuru County Revenue Authority Act 2021, the Authority provides for the establishment of legal and institutional framework for revenue mobilization and collection of revenue.

1.2 Sector Vision and Mission

Vision

Excellence in public policy and human resource management, resource mobilization, governance and national relations.

Mission

To provide overall policy, leadership and oversight in economic and, public service delivery and resource mobilization.

1.3 Strategic Goals/Objectives of the Sector

- i. Provide overall policy and leadership direction for county prosperity;
- ii. Promote prudent economic, financial and fiscal management for growth and economic stability;
- iii. Promote good governance and accountability in the management of public affairs at the County;

- iv. Provide quality, efficient, effective, results based and ethical public services;
- v. Promote a competitive business environment and public private partnership
- vi. Promote public policy formulation, planning, coordination, implementation, monitoring and evaluation of public projects for economic development;
- vii. Attract, retain and develop competent human resource and deepen Public Service reforms for national competitiveness and transformation;
- viii. Strengthen legislation and oversight over public agencies and promote good governance;
- ix. Promote harmony, equity and fair remuneration for attraction and retention of skilled staff in the public service;
- x. To foster economic, socio and environmental well-being of the Municipality residents in a cost-effective manner, while promoting cultural diversity.
- xi. To provide framework to guide land-use planning and development

1.4 Sub Sector and their Mandates

The mandate of the subsector is essentially drawn from Section 104 of the Public Financial Management Act 2012. In accordance to the Revenue Authority Act, 2021, the Nakuru Revenue Authority shall assess and collect revenue for the administration and enforcement laws relating to revenue within the County and to provide for connected purposes:

- (a) Assessing, collecting and accounting for all revenue in accordance with the County laws with appropriate incorporation of information technology";
- (b) Enforcing County laws related to revenue
- (c) Setting targets for various tax streams

- (d) Advising the County Executive Committee on all matters related to collection of revenue under county laws
- (e) Provide civic education and awareness to all revenue payers as well as members of the public on;
 - (i) The importance of paying revenues promptly;
 - (ii) The criteria of assessment and tabulation of revenue due; and
 - (iii) Ways of making the payments;
- (f) Carry out such other roles necessary for the implementation of the objects and purpose of the Nakuru Revenue Authority Act 2021 and perform such other functions as may, from time to time, be assigned by the Executive Member.

1.5 Role of Sector Stakeholders

To achieve its mandate, the Revenue Authority works with various stakeholders. These stakeholders are from the National Government, the private sector, members of the public and development partners. The following matrix maps out the sub-sector's stakeholders and their role:

STAKEHOLDER	ROLE
State Department and agencies (National treasury, COB, Office of Auditor General, CRA.	<ul style="list-style-type: none"> - Disbursement of funds in time to ensure smooth running of Revenue Authority programmes - Office of the Auditor General audits Authority's expenditure - Training of revenue collectors
County Assembly	<ul style="list-style-type: none"> - Timely approval of legislative bills including the Appropriation Bill and Finance Bill - Budget implementation oversight
General Public	<ul style="list-style-type: none"> - Participate in preparation of Finance Bill
County Treasury	<ul style="list-style-type: none"> - Provides funding and budgetary allocation

STAKEHOLDER	ROLE
County Public Service Board	- Provides recruitment and promotion of staff.
County Executive Committee	- Identify and prescribe the laws applicable for the purpose of determining the revenue collectable under Nakuru Revenue Act 2021.
Nakuru Municipal Board	- To aid in revenue collection

CHAPTER TWO

2.0 PROGRAM PERFORMANCE REVIEW FOR THE MTEF PERIOD 2018/19-2020/21

The Sub Sector was established in the FY2020/2021 and will be operationalized in the FY2021/2022 as an autonomous body mandated to collect and administer own source revenue.

In the review period, the mobilization of own source revenue was performed by the Revenue Directorate, a unit within County Treasury. Under the Public Finance Management programme, some of the achievements included: acquisition of a new revenue system CIFOMS 2019, enactment of the Tea Cess Act; Revenue Authority Act and Trade Act. Total Own source revenue for FY 2020/2021 was **Ksh. 2,828,945,014.67** Compared to **Kshs. 2,440,666,696.65** in a similar period in previous financial year of 2019/2020 indicating a revenue growth of **Kshs 388m**. This comprised of locally generated revenue of **Ksh. 1,628,821,537.40** and A.I.A (Facility improvement fund) of **Kshs. 1,200,123,477.27**. The locally generated revenue registered an improvement of **Kshs 274,057,724.40** compared to a similar period in FY 2019/20 while FIF saw an improvement of **Kshs 114,220,593.62**.

CHAPTER THREE

3.0 MEDIUM TERM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF PERIOD 2022/23 – 2024/25

As stated earlier, operationalization of Nakuru Revenue Authority as an autonomous body mandated to collect and administer own source revenue will be done in the MTEF period 2022/23-2024/25. This is pursuant to provisions of the Nakuru County Revenue Act of 2021 which states that, the Authority shall come into operation by notice issued by the Government. The Authority shall operate under the supervision of the CECM - Finance and Economic Planning. The authority will majorly be responsible for assessing, collecting and accounting for all Own source revenues as provided in the Constitution and any other relevant laws. This will majorly be accomplished through enforcing of revenue laws, setting of targets. Compliance through civic education and awareness campaigns. In addition, the Authority will undertake other functions critical for implementation of the objectives of the Act including mapping, research and feasibility scheduling the level of automation, acquiring and management of assets for purpose of collecting of revenue.

Thus, in the next MTEF period the County Treasury plans to operationalize the Nakuru Revenue Authority Board which is expected to lead to higher revenues, undertake a revenue mapping exercise that seeks to enable the capturing of new tax payers within its database for trade licenses and property tax and complete the automation of revenue collection. The Sub Sector also will operationalize the already passed acts and policies, and formulate relevant policies and acts to enable optimal performance of its mandate.

3.1 Prioritization of Programs and Sub-Programs

Program	Sub program
Program 1: Administration Planning and Support services	SP 1.1 Administration and Planning
	SP 1.2 Personnel Services
Program 2: Revenue Mobilization and Collection Services	SP 2.1 Revenue Mobilization

3.1.1 Programs and their Objectives

Programme	Objective
Program 1: Administration Planning and Support services	To facilitate transparency in revenue mobilization and collection through civic education and awareness campaigns.
Program 2: Revenue Mobilization and Collection Services	To ensure efficiency in revenue mobilization and collection through civic education and awareness campaigns.

3.1.2 Programs, Sub-Programs, Expected Outcomes, Outputs, and Key Performance Indicators for the Sector

Table 4: Programs, Sub-Programs, Expected Outcomes, Outputs and Key Performance Indicators for the Sector.

Program	Delivery Unit	Key Output	Key Performance Indicators	Target 2020/21	Actual Achievement 2020/21	Baseline 2021/22	Target 2022/23	Target 2023/24	Target 2024/25
Program 1: Administration Planning and Support services									
S.P 1.1 Administration services	Revenue Authority	Improved service delivery	Preparation of Authority budget by 30 th June	-	-	1	1	1	1
			Tax payers week held	-	-	1	1	1	1
		Improved Planning	Revenue mapping & feasibility study	-	-	1	1	1	1
S.P 1.2 Personnel Services			No of staff trained CRA guidance for the OSR	-	-	100	100	100	100
PROGRAM 2: Revenue Mobilization and Collection Services									
Outcome: A transparent and accountable system for the management of public financial resources									
SP 2.1: Revenue Mobilization	Nakuru Revenue Authority	Improved County Own source revenue	Finance Bill submitted to County Assembly	-	-	30 th April 2021	30 th April 2022	30 th April 2023	30 th April 2024
			Amount of Revenue collected (Billions Ksh)	-	-	3.11	3.2	3.4	3.5
			% of Revenue sources mapped	-	-	50	70	90	100
			Percentage of revenue sources automated	-	-	50%	75%	80%	80%
			Number of Revenue Bills passed	-	-	5	4	4	4
			No of offices furnished	-	-	10	10	10	10
			No. of staff trained	-	-	100	300	300	300
			No of desktop computers	-	-	10	12	15	15
			System Server backup	-	-	1	1	1	1
			No. of Standby Generators	-	-	5	1	1	1
			No. of vehicles acquired	-	-	2	5	5	5
No. of motorbikes acquired	-	-	2	2	2	2			

3.1.3 Programs by Order of Ranking

1. Administration, Planning and Support Services
2. Revenue Mobilization and Collection Services

3.2 Analysis of Resource Requirement versus Allocation by Sector/Sub Sector

3.2.1 Analysis of Resource Requirement by Sector/Sub Sector - Recurrent

Table 5a: Analysis of Resource Requirement versus Allocation – Recurrent

ANALYSIS OF RECURRENT RESOURCE REQUIREMENT VS ALLOCATION									
		Approved	REQUIREMENT				ALLOCATION		
Sector Name		2021/22	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
Vote and Vote Details	Economic Classification								
	Current Expenditure								
	2100000 Compensation to Employees								
	2200000 Use of Goods and Services	-	120,000,000	132,000,000	145,200,000	75,000,000	82,500,000	90,750,000	
	2400000 Interest Payments								
	2600000 Current Grants and Other Transfers								
	2700000 Social Benefits								
	2900000 Other Expenses								
	3100000 Acquisition of Non-Financial Assets								
	4100000 Acquisition of Financial Assets								
	4500000 Disposal of Financial Assets								
TOTAL		-	120,000,000	132,000,000	145,200,000	75,000,000	82,500,000	90,750,000	

3.2.2 Analysis of Resource Requirement by Sector/Sub Sector Development

Table 5b: Analysis of Resource Requirement versus Allocation – Development

ANALYSIS OF DEVELOPMENT RESOURCE REQUIREMENT VS ALLOCATION								
Sector Name	Description	Approved	REQUIREMENT			ALLOCATION		
		2021/22	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
xxx1	Non-Financial Assets							
	Capital Transfers Govt. Agencies							
	Other development		100,000,000	110,000,000	121,000,000	95,000,000	104,500,000	114,950,000
TOTAL		-	100,000,000	110,000,000	121,000,000	95,000,000	104,500,000	114,950,000

3.2.3 Programs and sub-programs Resource Requirement (2022/23 – 2024/25)

Table 6a: Analysis of Resource Requirement by Programs and Sub-Programs

ANALYSIS OF PROGRAM EXPENDITURE RESOURCE REQUIREMENT (AMOUNT KSH MILLIONS)									
	2022/23			2023/24			2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
PROGRAM 1: Administration, Planning and Support Services									
S.P 1.1 Administration Services	12,000,000	100,000,000	112,000,000	13,200,000	110,000,000	123,200,000	14,520,000	121,000,000	370,720,000
S.P 1.2 Personnel Services	10,000,000		10,000,000	11,000,000		11,000,000	12,100,000		33,100,000
TOTAL PROGRAM 1	22,000,000	100,000,000	122,000,000	24,200,000	110,000,000	134,200,000	26,620,000	121,000,000	403,820,000
Program 2: Revenue Mobilization and Collection Services									
SP 2.1: Resource Mobilization	98,000,000		98,000,000	107,800,000		107,800,000	118,580,000		324,380,000
TOTAL PROGRAM 2	98,000,000	-	98,000,000	107,800,000	-	107,800,000	118,580,000	-	324,380,000
Total Vote	120,000,000	100,000,000	220,000,000	132,000,000	110,000,000	242,000,000	145,200,000	121,000,000	728,200,000

3.2.4 Programs and sub-programs Resource Allocation (2022/23 – 2024/25)

Table 6b: Analysis of Resource Allocation by Programs and Sub-Programs

ANALYSIS OF PROGRAM EXPENDITURE RESOURCE ALLOCATION (AMOUNT KSH MILLIONS)									
	2022/23			2023/24			2024/25		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
PROGRAM 1: Administration, Planning and Support Services									
S.P 1.1 Administration Services	10,000,000	95,000,000	105,000,000	11,000,000	104,500,000	115,500,000	12,100,000	114,950,000	127,050,000
S.P 1.2 Personnel Services	8,000,000		8,000,000	8,800,000	-	8,800,000	9,680,000	-	9,680,000
TOTAL PROGRAM 1	18,000,000	95,000,000	113,000,000	19,800,000	104,500,000	124,300,000	21,780,000	114,950,000	136,730,000
Program 2: Revenue Mobilization and Collection Services									
SP 2.1: Resource Mobilization	57,000,000		57,000,000	62,700,000	-	62,700,000	68,970,000	-	68,970,000
TOTAL PROGRAMME 2:	57,000,000	-	57,000,000	62,700,000	-	62,700,000	68,970,000	-	68,970,000
TOTAL	75,000,000	95,000,000	170,000,000	82,500,000	104,500,000	187,000,000	90,750,000	114,950,000	205,700,000

3.2.5 Programs and sub-programs Economic Classification

Table 7: Programs and Sub-Programs Allocation by Economic Classification

ANALYSIS OF PROGRAM EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
PROGRAM 1: ADMINISTRATION, PLANNING AND SUPPORT SERVICES						
Current Expenditure:						
2100000 Compensation to Employees	10,000,000	11,000,000	12,100,000	8,000,000	8,800,000	10,000,000
2200000 Use of Goods and Services	12,000,000	13,200,000	14,520,000	10,000,000	11,000,000	12,100,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	100,000,000	110,000,000	121,000,000	95,000,000	104,500,000	114,950,000
Capital Transfers to Govt. Agencies						

ANALYSIS OF PROGRAM EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
Other Development						
TOTAL PROGRAM 1	122,000,000	134,200,000	147,620,000	113,000,000	124,300,000	137,050,000
SP 1.1: Administration Services						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	12,000,000	13,200,000	14,520,000	10,000,000	11,000,000	12,100,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
2900000 Other Expenses						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets	100,000,000	110,000,000	121,000,000	95,000,000	104,500,000	114,950,000
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 1.1	112,000,000	123,200,000	135,520,000	105,000,000	115,500,000	127,050,000
SP 1.2: Personnel Services						
Current Expenditure:						
2100000 Compensation to Employees	10,000,000	11,000,000	12,100,000	8,000,000	8,800,000	10,000,000
2200000 Use of Goods and Services						
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
2900000 Other Expenses						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 1.2	10,000,000	11,000,000	12,100,000	8,000,000	8,800,000	10,000,000

ANALYSIS OF PROGRAM EXPENDITURE BY ECONOMIC CLASSIFICATION						
Economic Classification	REQUIREMENT			ALLOCATION		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
PROGRAM 2: REVENUE MOBILIZATION AND COLLECTION SERVICES						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	98,000,000	107,800,000	118,580,000	57,000,000	62,700,000	68,650,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
2900000 Other Expenses						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
TOTAL PROGRAM 2	98,000,000	107,800,000	118,580,000	57,000,000	62,700,000	68,650,000
SP 2.1: Resource Mobilization						
Current Expenditure:						
2100000 Compensation to Employees						
2200000 Use of Goods and Services	98,000,000	107,800,000	118,580,000	57,000,000	62,700,000	68,650,000
2400000 Interest Payments						
2600000 Current Grants and Other Transfers						
2700000 Social Benefits						
2900000 Other Expenses						
3100000 Acquisition of Non-Financial Assets						
4100000 Acquisition of Financial Assets						
4500000 Disposal of Financial Assets						
Capital Expenditure						
Non-Financial Assets						
Capital Transfers to Govt. Agencies						
Other Development						
SUB TOTAL SP 2.1	98,000,000	107,800,000	118,580,000	57,000,000	62,700,000	68,650,000
TOTAL VOTE	220,000,000	242,000,000	266,200,000	170,000,000	187,000,000	205,700,000

3.3 Resource Allocation Criteria

The programs in the subsector are allocated based on the mandates of the subsector as outlined in the Nakuru County Revenue Authority Act, 2021 while looking at the priority areas for FY 2022/23- FY 2024/25.

CHAPTER FOUR

4.0 CROSS-SECTOR LINKAGES

In carrying out its mandate the Revenue Authority and in attainment of its objectives the sector works with other related sectors. The summary for the cross sectoral linkages are highlighted in the table below.

SECTOR	LINKAGE
Lands Department	Assessment of taxes Assessment building plans
Trade Department	Mapping of revenue.
Public Service Training Devolution	Enforcement of revenue laws Assist in revenue collection
Finance Department	Supervision by the CEC
Agriculture Department	Mapping and formulation of regulations i.e. potato regulation.
Revenue Authority Board	Guide in recruitment of new staff

CHAPTER FIVE

5.0 EMERGING ISSUES AND CHALLENGES

5.1 Emerging Issues

- a) Ruling by Supreme Court of 2018 affecting collection of royalties
- b) Automation: The County needs to upscale automation to avoid loss of revenue
- c) The dual carriage road from Rironi to Mau Summit which is going to destroy advertisement stream e.g. billboards and cess points.
- d) The issues highlighted in the 2018 Special Audit especially on aging workforce with no clear succession plan are plaguing the Department.

5.2 Challenges

- i. Lack of mobility- various Sub-Counties lack vehicles to carry out inspections and monitoring of revenue
- ii. Aging workforce and high attrition level with majority of staff in the age bracket of 50 years and above.
- iii. Inadequate financing to undertake certain revenue activities including training and civic education as provided in the revenue legislation.
- iv. Demoralization due to delayed promotion for all carders of staff in the revenue department despite the forwarding of list and attainment of relevant qualifications.
- v. Lack of working equipment's, furniture and vehicles in a number of Sub Counties affecting the operation in the directorate.
- vi. Lack of adequate training in the new Revenue system

CHAPTER SIX

6.0 CONCLUSION

The Sub Sector was established to provide efficiency and effectiveness in revenue collection including identifying new revenue streams and ensuring full potential is actualized on existing streams. The Sub Sector will, through the County Treasury, lay structures including fully constituting the Revenue Board.

To increase the collection of revenue, the Sub sector will undertake revenue mapping of major revenue stream and thereafter cascade to all revenue streams. This will help the Sub Sector come up with a database which will inform the process of setting revenue targets as well as monitor revenue collection.

The Sub Sector will also seek to have its budget increased so as to have requisite funds to engage staff to fill the gaps that exist more so in revenue collectors.

CHAPTER SEVEN

7.0 RECOMMENDATIONS

- i) The County Treasury to request the Budget Section to involve the Revenue Authority to propose and review of its budget.
- ii) There is need to advertise the vacancies caused by attrition of workforce and specifically recruit Business ICT staff for revenue as is the case with KRA.
- iii) A solution to be sought for frequent power disconnection.
- iv) Provision of enough vehicles to the Sub Sector.
- v) Purchase of working tools i.e. furniture, cabinets, stationery etc.
- vi) Change management - sensitization of employees on change management.

REFERENCES

- ADP 2022/23
- Constitution of Kenya, 2010
- County Budget Review and Outlook Paper 2018, 2019, 2020 & 2021
- County Fiscal Strategy Paper 2018, 2019, 2020 & 2021
- County Government Act, 2010
- MTEF Approved Budget FY2019/2019 – FY2021/2022
- Nakuru County Revenue Authority Act, 2021
- PFM Regulations, 2015
- Public Finance Management Act, 2012
- Revenue Policy Statement