COUNTY GOVERNMENT OF NYERI

DEPARTMENT OF FINANCE, ECONOMIC PLANNING AND ICT

TARIFFS AND PRICING POLICY

2025

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ACRONYMS AND ABBREVIATIONS

CCO	County Chief Officer
CEC	County Executive Committee
CECM	County Executive Committee Member
CGA	County Government Act
CIMEs	County Integrated Monitoring and Evaluation System
CRA	Commission on Revenue Allocation
KenInvest	Kenya Investment Authority
KIPPRA	Kenya Institute of Public Policy Research and Analysis
NGO	Non-Governmental Organizations
OSR	Own Source Revenue
PFM	Public Finance Management
PFMR	Public Finance Management Reforms
PWD	Persons with Disability
UACA	Urban Areas and Cities Act

DEFINITIONS

"Charges" means a payment for the use of a product or service and applies per use of the good or service or for the bulk or time-limited use of the good or service

"Commission" means the Commission on Revenue Allocation

"County Treasury" means the County Executive Committee Member for Finance, the Chief Officer, and the department or departments of the County Treasury responsible for financial and fiscal matters

"County Executive Committee" means a committee comprising the Governor, the Deputy Governor, the County Secretary, and all the County Executive Committee Members

"County Government of Nyeri" means the county government of Nyeri for this Tariffs and Pricing Policy

"Fees" includes parking fee, market fee, health facility fee, a license fee or any other user fee charged or imposed by a county government as a necessary condition for using a county public facility or conducting a business

"Fixed cost" means the costs that do not change as the volume of consumption of goods or services changes

"House" means commercial or residential premises owned by the county

"Households" means all persons older than 18 years that occupy a property within the jurisdiction of the county whether the person rents or owns the property,

"National OSR Policy" means the National Policy to Support Enhancement of County Governments' Own Source Revenue

"Tariffs" means the scale of fees and charges that may be imposed in respect of services provided by the county government or any agency delivering services in the county.

"Technical Committee" means a committee comprising county Chief Officers, the Directors, technical staff from County Departments, or any other member co-opted by the Committee

"Variable Cost" means the costs that change as the volume of consumption of goods or services changes

FOREWORD

Article 209 of the 2010 Constitution gives power to county governments to impose certain taxes, fees and charges necessary to finance their functions. Further, section 132 of the Public Finance Management Act 2012 provides for the enactment of the County Finance Act to set out the revenue raising measures and guide the imposition of County taxes, user fees and charges at the county level. Ideally, the collected revenue is meant to supplement the equitable share of revenue that the county governments receive in the form of fiscal transfers from the national government.

Subject to National legislation, section 120 of the County Governments Act provides that a County Government shall adopt and implement a tariffs and pricing policy for the provision of public service to form a basis for the determination of various county user fees and charges.

Tariffs can potentially be a significant revenue source for county governments. They are also a key point of engagement between county governments and the people they serve. Proper determination of tariffs will result in maximisation of revenue which is vital in ensuring financial sustainability.

This Tariffs and Pricing Policy informs citizens what it intends to achieve through its tariffs and assures them that tariffs are set based on strategic decisions the county needs to make. It provides citizens with information that helps them to understand and interpret the fees and charges they pay.

The purpose of this Policy is to set tariffs with an accurate basis and shall abide by the statutory guidelines set by the County Governments Act, which include equity, financial sustainability, destitution, transparency, environmental sustainability, consistency, promotion of local economic development and proportionality

PREFACE

The Constitution of Kenya 2010 brought about devolution, a fiscal decentralization system in Kenya. Article 209 gives power to county governments to impose certain taxes, fees and charges necessary to finance their functions.

Further, section 120 of the County Governments Act, 2012 requires county governments to develop a Tariffs and Pricing Policy to form a basis for user fees and charges. This legal requirement is underscored in the National Policy to Support Enhancement of County Governments' Own Source Revenue Policy.

In this regard, the County Government has developed this Tariffs and Pricing Policy for ensuring fair and transparent pricing of public services, managing revenue and promoting accountability. It helps standardise pricing for various services, allowing for equitable access and avoiding discriminatory practices. Additionally, the policy provides a framework for establishing and enforcing revenue generation measures, contributing to the County's financial sustainability.

This policy will ensure adherence to established frameworks for revenue collection and enhanced legal compliance. It is a crucial tool for the County government to manage their finances effectively, provide public services responsibly, and ensure that residents are treated fairly

This Tariffs and Pricing Policy will provide the basis for tariffs, fees and charges levied at the county level for the public services that are offered. Development of this policy comes in the backdrop of a CRA report on Comprehensive OSR Potential and Tax Gap Study 2022 which demonstrates that counties are well below their revenue potential.

The County is cognizant of the fact that tariff setting is a complex process. However, the Policy will be pivotal in boosting county own source revenue. This is because the current county fees and charges are outdated and have no basis. Additionally, it will enhance ease of doing business across the County by eliminating multiplicity/duplicity of user fees and charges for similar services. Enhanced counties Own Source Revenue collection will obviously lead to better fiscal space at both levels of government and eventually faster development and improved service provision.

I am grateful to the County Treasury for steering the process of developing this policy.

H.E. Dr. Mwalimu Mutahi Kahiga (Phd) EGH,
Governor
NYERI COUNTY.

ACKNOWLEDGMENT

First and foremost, the County would not have this document without the support of the County department of Devolution who funded the process of developing this policy

We would also like to thank the County Treasury more so the Directorate of Revenue for providing leadership and supporting the development of this Policy.

The County recognizes and appreciates the role played by the Legal Department for spearheading the development of this Tariffs and Pricing Policy.

The County would also like to appreciate all the Departments for their commitment, the Legal team from the Commission on Revenue Allocation led by the Commissioner and the Director.

EXECUTIVE SUMMARY

The Constitution under Article 209(4) empowers national and county governments to impose charges for services that they offer. In operationalizing this constitutional provision, section 120 of the County Governments Act, 2012 requires county governments to develop a Tariffs and Pricing Policy to form a basis for such user fees and charges. This legal requirement is underscored in the National Policy to Support Enhancement of County Governments' Own Source Revenue Policy.

The key principle in setting county fees and charges is that fees must be generally proportional to the services offered. Other guiding principles for setting county tariffs, fees, and charges include affordability, equity, financial sustainability, destitution, transparency, environmental sustainability, consistency, and promotion of local economic development.

The objectives of a Tariffs and Pricing Policy are to determine the cost of providing county public services, and to map and match county revenue streams with expected services. Additionally, a Tariffs and Pricing Policy should provide for an economic, efficient, and sustainable way of setting tariffs, fees, and charges at the county level. Subsequently, the development of this Policy will provide citizens with information to understand and interpret the fees and charges they pay and the services that they should expect from the county in return.

The process of developing a Tariffs and Pricing Policy entails six key steps namely initiate, review, determine, engage, approve, and implement. Each of these steps involves various activities to be undertaken by different actors and executed within the budget cycle timelines.

POLICY STATEMENT

The County Government of Nyeri or any other agency delivering services on behalf of the county adopts and commits to implement this Tariffs and Pricing Policy for the provision of public services. All fees and charges will be computed by this Policy.

CHAPTER 1: INTRODUCTION

1.1 Background

The Constitution of Kenya 2010, established two levels of government namely the national and the county governments which are distinct and interdependent. The Fourth Schedule of the Constitution distinguishes functions for each level of government with Part II of the Schedule articulating the functions of county governments. These functions give rise to various public services that attract fees and charges.

Subsequently, Article 209 (4) provides that the national and county governments may impose fees and charges for the services they provide. However, Article 209 (5) stipulates that such taxation and other revenue-raising powers of a county shall not be exercised in a way that prejudices national economic policies, economic activities across county boundaries, or the national mobility of goods, services, capital, or labour.

Section 120 of the County Governments Act, 2012 requires county governments to develop a Tariffs and Pricing Policy for all user fees and charges. The fees and charges should be mapped and matched to the attendant services and aligned with the cost of the service provided.

The county has so far not complied with this section of the law which requires the county to have in place a Tariffs and Pricing Policy to form the basis for any county fees and charges. On the contrary, the county has been relying on defunct local authority by-laws, legislation, and plans to set fees and charges for services offered by the county.

It is against this backdrop that the County Government of Nyeri has developed this Tariffs and Pricing Policy.

1.2 Policy Objectives

The general objective of this policy is to provide a basis for levying tariffs, fees, and charges in the county. The specific objectives of the policy include: -

i. To determine the cost of providing public services.

ii. To map and match the revenue streams with expected services

iii. To determine the tariffs, fees, and charges payable for each category of citizens

iv. To promote local economic development

v. To provide for the economic, efficient, and sustainable setting of tariffs, fees, and charges

vi. To inform users of county services based on tariffs, fees, and charges.

1.3 Scope of Application

This policy shall apply to the County Government of Nyeri and any of its agencies delivering services in the county when levying tariffs, fees, and charges for the delivery of public services as required by section 120 of the County Governments Act.

1.4 Policy Rationale

This Policy is guided by section 120 of the County Governments Act which requires county governments to adopt and implement a Tariffs and Pricing Policy for the provision of public services.

The development of this policy that sets tariffs of own source revenue streams will result in fees and charges being generally proportional to the cost of providing the respective services. Additionally, the main purpose of a tariff is to generate sufficient revenue to ensure that a service can be provided sustainably.

1.5 Policy Framework

The following policies informed the development of this policy as follows-

1.5.1 National Policy to Support Enhancement of County Governments' Own Source Revenue

The National OSR Policy underscores the need for counties to develop a Tariffs and Pricing Policy to provide a basis for setting fees and charges for public services offered by the county government. It also stipulates that a Tariffs and Pricing Policy should provide citizens with information to understand and interpret the fees and charges they pay and the services that they should expect from the county in return.

1.5.2 National Trade Policy, 2017

The National Trade Policy, 2017 gives direction on certain matters such as domestic trade development, which is one of the county functions and a key revenue stream for counties.

1.5.3 County Policies

The existing county policies on various revenue streams informed the development of this Policy.

1.6 Legislative Framework

In developing this Policy, the following national and county laws informed the basis for levying tariffs, fees, and charges in the county-

1.6.1 Constitution of Kenya, 2010

Article 209 (4) provides that the national and county governments may impose fees and charges for the services they provide. However, Article 209 (5) stipulates that such taxation and other revenue-raising powers of a county shall not be exercised in a way that prejudices national economic policies, economic activities across county boundaries, or the national mobility of goods, services, capital, or labour.

1.6.2 County Governments Act, 2012

Section 120 provides in part as follows-

(1) A county government or any agency delivering services in the county shall adopt and implement a tariffs and pricing policy for the provision of public services.

(1A) Notwithstanding subsection (1), a county government or any agency delivering services in the county shall adopt and implement tariffs and pricing policy subject to the existing National Government laws and policies.

This provision compels the County Government of Nyeri to formulate a Tariffs and Pricing Policy for all its tariffs, fees, and charges. Additionally, the tariffs, fees, and charges should be incidental to the cost of the respective public service.

1.6.3 Urban Areas and Cities Act, 2011

An area within a county government may be classified as an urban area or city under section 4 of this Act. The management of a city or municipality is vested in the county government and administered on its behalf by a board, a manager, and such other staff or officers as the county public service may determine.

The Boards under section 20 (1) (b) (m) and (n) are mandated among others to:

(b) Develop and adopt policies, plans, strategies, and programmes, and may set targets for delivery of services;

(m) As may be delegated by the county government, collect rates, taxes, levies, duties, fees, and surcharges on fees; and

(n) Set and implement tariff, rates, and tax and debt collection policies as delegated by the county government

The Board management functions will entail service delivery and also include collection of county fees which are grounded on this Nyeri County Tariffs and Pricing Policy. Further, the Boards will be involved in setting and implementing tariffs which are enshrined in this Policy. Section 21(1)(c) also empowers Boards to impose such fees, levies, and charges as may be authorized by the county government for the delivery of services by the municipality or the city.

1.6.4 Public Finance Management Act, 2012

The County Treasury is mandated under Section 104 (1) (a-d) to monitor, evaluate, and oversee the management of public finances and economic affairs of the county government including—

(a) Developing and implementing financial and economic policies in the county;

(b) Preparing the annual budget for the county and coordinating the preparation of estimates of revenue and expenditure of the county government;

(c) Coordinating the implementation of the budget of the county government;

(d) Mobilizing resources for funding the budgetary requirements of the county government and putting in place mechanisms to raise revenue and resources;

This Policy falls under the purview of the County Treasury as per section 104(1)(a) above.

1.6.5 Physical and Land Use Planning Act, 2019

This Act provides for zoning, which is a parameter for setting some of the fees and charges in the county such as building plan approval fees.

1.6.6 County Legislation

Various county legislations guiding fees and charges were considered in formulating this Policy.

i. Tax Waivers Administration Act, 2015
ii. Nyeri County Alcoholic Drinks Control and Management Act, 2024
iii. Nyeri County Revenue Administration Act, 2014
iv. Nyeri County Tea Cess Act, 2017
v. Nyeri County Transport Act, 2021
vi. Nyeri County Traffic Management By-Laws
vii. The Nyeri County Health Act, 2015
viii. The Nyeri County Health Services Fund Act, 2021
ix. The Nyeri County Appropriation Act, 2023
x. The Nyeri County Abattoirs Management and Meat Control Act, 2022
xi. The Nyeri County Solid Waste Management Act, 2021
xii. The Nyeri County Transport Act, 2021
xiii. The Nyeri County Inspectorate and Enforcement Services Act, 2021
xiv. The County Ward Development Fund Act, 2016
xv. The County Investment and Development Corporation Act, 2016

The County is also in the process of adding attendant legislation to bolster revenue collection that include:

i. The Nyeri County Cess Act of 2025
ii. The Nyeri County Rating Act of 2025
iii. The Trade Licensing Act, 2025
iv. The Nyeri County Physical and Planning Bill

1.7 General Principles Guiding the Determination of Tariffs

This policy was formulated in line with the following principles as espoused in section 120 of the County Governments Act-

1.7.1. Affordability

Tariffs, fees, and charges should be reasonably priced and reflect costs associated with the services rendered.

1.7.2 Equity

Tariffs, fees, and charges must be fair and impartial and should be applied to all users equitably.

1.7.3 Sustainability

1.7.3.1 Financial sustainability

The tariffs, fees, and charges should be set to generate resources for the county to render the services in the long run.

1.7.3.2 Promote Local Economic Development

Provision may be made for the promotion of local economic development through special tariffs for categories of commercial and industrial users. The tariffs, fees, and charges should generate revenue, and promote economic efficiency and growth of the business environment in the county.

1.7.3.3 Environmental Sustainability

Tariffs, fees, and charges must promote the economic, efficient, effective, and sustainable use of resources, the recycling of waste, and other appropriate environmental objectives.

1.7.3 Destitution

The county may impose tariffs, fees, and charges at cost or subsidize. Poor households shall have access to at least basic services through;

(a) tariffs that cover only operating and maintenance costs;
(b) special tariffs or lifeline tariffs for low levels of use or consumption of services or basic levels of service; or
(c) any other direct or indirect method of subsidies of tariffs for poor households.

1.7.4 Transparency

Full disclosure shall be observed when setting tariffs, fees, and charges.

1.8 Policy Development Process

The policy development process commenced with the County Executive Committee Member of Finance designating the Chief Officer in charge of revenue to spearhead the process supported by a Technical Committee.

This Policy was developed through the following stages-

i. *Situational Analysis-* this stage entailed county assessment of the existing tariffs, fees, and charges. This was aimed at establishing the cost of service delivery, the current economic situation, the rationale and basis of existing tariffs, fees, and charges, and the priorities of the county government.

ii. *Request for Submissions* -The County Treasury requested input from the county departments on the existing tariffs, fees, and charges through the budget circular. In addition, the County Treasury requested input on the same from stakeholders. The Technical Committee compiled the input received.

iii. *Formulation of a Draft Tariffs and Pricing Policy-* the Technical Committee formulated the draft Tariffs and Pricing Policy taking into consideration the submissions received and in line with the county priorities. The tariffs, fees, and charges by the county government were mapped to the public services that the county offers.

iv. *Public Participation on the Draft Tariffs and Pricing Policy-* The County conducted public participation to inform and consult stakeholders on the draft Policy. The views were subsequently considered, validated, and incorporated into the draft Policy by the Technical Committee.

v. *Adoption and Approval of the Tariffs and Pricing Policy by the County Executive Committee* – the County Executive Committee considered and approved the draft Tariffs and Pricing Policy.

vi. *Submission of the Tariffs and Pricing Policy by the County Executive Committee Member for Finance* – The Policy was submitted to the County Assembly for information.

2. SITUATIONAL ANALYSIS

2.1 Introduction

This section outlines policy gaps identified as per the situational analysis in all the County Government of Nyeri's revenue streams. It identifies key sources of revenue, assesses past performance, outlines systemic challenges, and highlights potential for improvement in revenue mobilization and management. The gaps are a result of the county's non-compliance with section 120 of the County Governments Act.

2.2 Revenue Streams Overview

The County Government of Nyeri primarily generates Own Source Revenue (OSR) from the following streams:

Trade Licensing Fees – Annual fees collected from businesses operating within the county, including single business permits.

Construction Charges – Fees associated with building plan approvals, construction permits, and inspection services.

Parking Fees – Daily or monthly charges levied on vehicles using designated parking spaces.

Fines and Penalties – Charges imposed for non-compliance with county regulations (e.g., illegal trading, improper waste disposal).

Property Rates – Annual charges on rateable properties based on valuation.

House and Stalls Rent – Monthly rent collected from occupants of county-owned residential and commercial units.

Market Fees – Daily or weekly charges imposed on traders in county markets.

Veterinary Fees – Charges for animal health services such as vaccination, certification, and inspection.

Public Health Charges – Fees associated with food handling certificates, sanitation inspections, waste management, and public health enforcement.

Cess Fees – Fees levied on specific goods and services, primarily related to agricultural produce, livestock, and other commodities.

These streams provide a vital source of funding for county operations, service delivery, and infrastructure development. However, their performance varies based on enforcement capacity, compliance levels, and prevailing economic conditions.

2.3. Revenue Performance Trends

Over the past several years, the performance of these revenue streams has fluctuated due to multiple factors, including policy changes, economic conditions, and operational efficiency. Key observations typically include:

Trade licensing and market fees generally show steady growth due to business expansion and population growth.

Construction charges and property rates can spike during periods of real estate growth but remain under-exploited due to irregular valuations and outdated rates.

Parking fees tend to plateau due to limited expansion of parking zones.

House and stall rents may be constrained by low rent reviews.

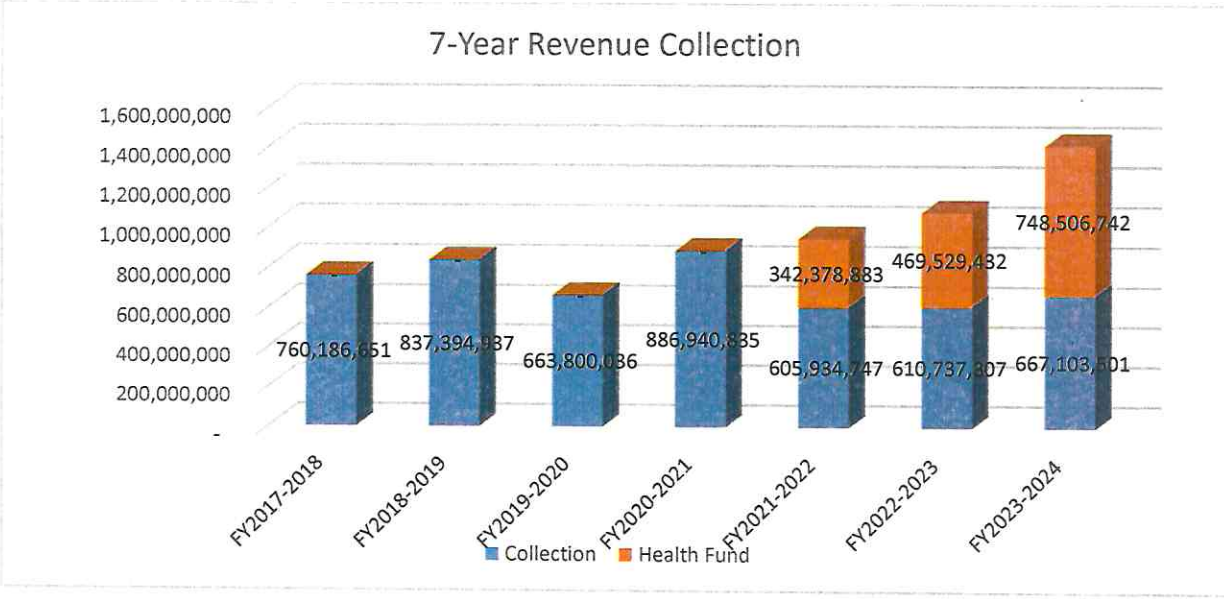
Fines and penalties remain unpredictable and are often hampered by poor enforcement and legal loopholes.

7-Year Revenue Performance

The County Government of Nyeri established the Nyeri County Health Services Fund and was gazette on 11th May 2021. The fund became operational in the financial year 2021/2022.

Below is a tabulation of revenue collection over 7 financial years:

Financial Year	Collection	Health Fund	Total
FY2017-2018	760,186,651	-	**760,186,651**
FY2018-2019	837,394,937	-	**837,394,937**
FY2019-2020	663,800,036	-	**663,800,036**
FY2020-2021	886,940,835	-	**886,940,835**
FY2021-2022	605,934,747	342,378,883	**948,313,630**
FY2022-2023	610,737,307	469,529,432	**1,080,266,739**
FY2023-2024	667,103,501	748,506,742	**1,415,610,243**



2.4. Challenges in Revenue Mobilization

Despite the variety of revenue streams, Nyeri County faces several persistent challenges in optimizing revenue collection:

Outdated Valuation Rolls and Tariff Structures: Property rates and service charges are based on old valuation rolls, leading to under-collection and unfair pricing.

Low Compliance and Enforcement Gaps: Many businesses and individuals either under-declare or fail to pay due levies. Enforcement mechanisms are often weak, understaffed, or prone to corruption.

Public Resistance and Political Interference: Resistance to new or increased charges often arises due to lack of awareness or perceived unfairness. Politicians may discourage enforcement, especially during election cycles.

Unexploited Revenue Potential: Assets like county houses, markets, and public land may be underutilized, encroached, or leased without clear terms, resulting in loss of revenue.

2.5. Opportunities for Revenue Growth

Despite these challenges, several strategic opportunities exist to enhance revenue generation in Nyeri:

Regular Tariff Reviews and Valuation Updates: Instituting a legal and transparent process for updating tariffs and property valuation rolls ensures fair, current, and defensible charges.

Revenue Mapping and Asset Audit: Undertaking GIS-based revenue mapping and audits of county assets (markets, stalls, land, parking bays) can reveal untapped potential.

Business Formalization and Licensing Drives: Encouraging and simplifying SME registration increases the trade license base.

Targeted Sensitization Campaigns: Educating the public about the importance of paying for services builds trust and compliance.

2.6. Legal and Policy Framework

Nyeri County's revenue policies are grounded in national and county-level laws and regulations, including:

The Constitution of Kenya, 2010 – Especially Articles 209 and 210, which empower counties to impose property rates, entertainment taxes, and fees for services.

The Public Finance Management (PFM) Act, 2012 – Provides for sound financial management at the county level.

County Governments Act, 2012 – Guides functions and operations of counties, including public participation.

County Finance Acts – Passed annually to specify charges, tariffs, and fees for services.

2.7. Stakeholder Engagement

Effective and equitable tariff setting requires structured stakeholder involvement:

Public Participation Forums: Engaging residents in ward-level meetings ensures that tariffs are realistic, understood, and accepted.

Business and Trader Associations: Involving key players in trade, markets, transport, and real estate leads to more informed policy development.

Sectoral Consultations: Collaborating with internal departments like trade, health, and public works ensures tariffs align with service costs and goals.

Feedback Mechanisms: Establishing channels for continuous feedback (e.g. digital platforms) enhances transparency and responsiveness.

2.8 Policy Gaps in Setting User Fees and Charges

The County Government of Nyeri lacked a Tariffs and Pricing Policy to form a basis for the determination of various county user fees and charges. The county has been using legislation, and defunct local authority by-laws as discussed under each revenue stream below.

2.2.1 Trade Licensing Fees

The County Government of Nyeri uses the legislations adopted from the defunct local authority to determine the trade licensing fees which are reviewed in the Finance Act annually. Additionally, fees that were charged by the defunct local authority(s) significantly informed the current determination of trade licensing fees charged by the county government. Currently, trade licensing fees and charges are channelled towards public health services, cleaning and garbage collection, sanitation, fire services, water, lighting, Early Childhood Development and Education services, agricultural extension services inspectorate services, and access roads. The fees are charged annually from the businesses operating within the County.

2.2.2 Building Plan Approval Fees

The County Government of Nyeri has a spatial plan in place that guides the setting of building plan approval fees within the county. In the setting of building plan approval fees and charges, the county has not been offering subsidies and waivers to users. Currently, building plan approval fees and charges are channelled toward inspection and approval to ensure the safety of buildings within the county.

2.2.3 Parking Fees

The county uses the County Government of Nyeri Transport Act, 2021 to set parking fees which are based on the defunct local authority by-laws. In as much as the county has been collecting parking fees, users have limited information on services offered. Parking fees are charged on vehicles for parking at the designated parking areas.

2.2.4 Market Access Fees

The County Government of Nyeri uses the annual Finance Act to set market access fees. There is inadequate service provision in the county markets for instance provision of security lights, sanitation, loading bays, weighing services, staffing and relevant infrastructure is generally not proportional to the market access fees levied by the county; the county government offers services whose value is above the fees levied.

2.2.5 County Housing Rents

The annual Finance Act is used in setting rent charges in the county where the location and size of the county housing premises are the key factors considered. Other factors include social amenities, type of house, and historical rates set through the defunct local authority's by-laws. This is contrary to the legal requirement that such housing rent should be based on a Tariffs and Pricing policy which will subsequently inform a law on housing rent.

The fixed and the variable costs are not taken into consideration when setting up the rental charges. In as much as the county has been collecting housing rent, the amounts collected are way below the market rate hence the county government is not able to render services for improvement and maintenance of the premises. Currently, the county government only offers services for solid waste management.

2.9. Conclusion

The County Government of Nyeri has a wide range of revenue streams that can be harnessed more effectively through strategic reforms. A structured Tariffs and Pricing Policy, grounded in accurate data, updated legal frameworks, and participatory governance, will be critical to closing the revenue gap, ensuring fair service pricing, and achieving financial sustainability. Successful implementation will require a balance between citizen affordability and the cost of quality service delivery.

3. TARIFF DETERMINATION

3.1 Introduction

This chapter describes the determination of tariffs for the revenue streams charged by the County Government of Nyeri. The policy covers all revenue streams including trade licensing fees, building plan approval fees, parking fees, market access fees and housing rent.

The key consideration in determining tariffs is the cost of service provision. However, the county may vary the tariffs depending on various factors such as categories of users and businesses, geographical areas, type and nature of services, and county economic and development priorities.

3.2 DIRECTORATE OF ALCOHOLIC CONTROL AND MANAGEMENT

3.2 Liquor Licensing Fees Tariff

A Liquor licensing fee is a levy charged to traders by the county government as a prerequisite to conducting Alcohol business within the county jurisdiction. On payment of the fees, a trader is issued with a liquor license.

The specific objectives of Liquor licensing are:

i To provide for the management, control, licensing and regulation of the production, sale, distribution, and consumption of alcoholic drinks; and for connected purposes

ii Mobilise resources for providing services that ensure a safe and clean environment for traders.

The following factors have been considered in setting the county liquor licensing tariff: -

i. Type of Liquor Business

There are several categorise of liquor businesses in the county such as On bars, Bar and restaurants, Hotels etc.

ii. Size of Business

The size of the business is informed by the category of outlet, the zone and the number of rooms for those premises with accommodation.

iii. Cost of Providing the Services

The cost of providing county services varies between different zones. Services concerning liquor licensing include firefighting, street lighting, road access, storm waters management.

Location of business

The location of the business premises determines the amounts charged by the county government; charges vary between different zones.

3.2.1 Setting a Liquor Licensing Fee

In setting a Liquor licensing fee, the average annual cost of service provision in the past three years was considered as a base. Table 1 shows how the county determined the cost of providing services relating to liquor licensing. For this policy, the county assumed that the businesses licensed are of the same size and type and are based on the same location.

Table 1: Costing of Liquor Licensing Fees

LIQOUR LICENCES

Services	Number of Licences	Fixed costs	Variable Cost	Total Cost	Cost of servise per licence
	A	B	C	D	D/A
Liquor Licence	2000	56,463,729	29,213,308	85,677,037	42,839
The average number of annual licenses estimated to be issued (A)					
Cost of service per license = Total cost Divided by the No. of Licenses to be issued					

Source: County Government of Nyeri

The cost estimates are for all Liquor traders across Nyeri County

The average cost of a Liquor license is KSh. 42,839 in all the areas. In costing the above fees, the County Government of Nyeri only considered the average number of licences anticipated to be issued. The costs apportioned does not include all the costs of providing the services to the Liquor traders. Other categorizations will be considered such as the size of the business, zones and provided for in the Nyeri County Revenue Administration Act, 2014.

3.3 DEPARTMENT OF AGRICULTURE, LIVESTOCK & AQUACULTURE DEVELOPMENT

Agricultural Services Fees Tariff

These are fees charged for various user fees upon request of a service e.g. meat inspection, artificial insemination, vaccines etc.

The objectives for charging of these fees is to ensure:

i. The safety, quality, and integrity of agricultural products;
ii. Promoting sustainable and environmentally responsible practices; and
iii. Facilitating trade and market access.
iv. Enhance market confidence, improve food security, and support farmers' livelihoods.
v. Assist in planning for the provision of services such as drainage, sewerage, and power; and
vi. Mobilizing resources for service delivery

The county considered the following factors in determining the user tariff;

i. Cost *of Provision of Service*

This includes the cost of inputs by the county.

ii. Type of Service

services in the department are categorized as either inspection, vaccination or exchange of goods and services.

The county government services provided with respect to the department include the cost of quality input, vaccines, accommodation and inspection. Such costs for service provision may be fixed or variable as tabulated below: -

Table 2: Services and Costs for Agricultural services

Service	Fixed Cost	Variable Cost
Land preparation and machinery	- Cost of inputs and machinery	- Fuel cost
Inputs	- Cost of AI Kits - Cool boxes	- AI Semen Straws-Administrative costs - Liquid Nitrogen - Vaccines etc.
Inspection	- Extension officers' staff salaries - Meat Inspectors staff salaries	- Administrative costs

NB: Parameters used in determining cost of services in the above streams are not the only factors

3.3.1 Setting the services Fee

In setting the service fees the average annual cost of service provision in the past three years was considered as a base. Table 3 shows how the county determined the cost of providing services relating to agriculture.

Table 3: Costing of Agricultural services Fees

DEPARTMENT OF AGRICULTURE, LIVESTOCK & AQUACULTURE DEVELOPMENT					
Services	**Licences /Animals**	**Fixed costs**	**Variable Cost**	**Total Cost**	**Cost of service per licence**
	A	**B**	**C**	**D**	**D/A**
		KSHS	**KSHS**	**KSHS**	**KSHS**
Dairy Business Operator License	50	549,644	163,270	712,914	14,258
Coffee permits	200	551,935	652,176	1,204,111	6,021
VETERINARY SERVICES					
Artificial Insemination	25000	5,301,901	13,525,083	18,826,984	753
Meat Inspection	16735	4,084,000	3,559,247	7,643,247	457
Slaughter House Inspection	65	1,824,545	675,328	2,499,873	38,460
Vaccines	187500	2,376,000	9,355,142	11,731,142	63
AMS(AGRICULTURAL MECHANIZATION SERVICES)	103	6,705,117	625,057	7,330,174	71,167
WAMBUGU ATC					
Training and Accommodation	9280	7,396,271	9,179,220	16,575,491	1,786

Support of farm enterprise	675300	11,076,262	3,458,440	14,534,703	22

Source: County Government of Nyeri

The cost of providing agricultural services is as provided above. In costing the above fees, the County Government of Nyeri only considered the number licenses/animals to compute the fees, however, other categorizations will be considered and provided for in the Nyeri County Revenue Administration Act, 2014.

3.4 DEPARTMENT OF TRADE, CULTURE, TOURISM AND COOPERATIVE DEVELOPMENT

3.4 Trade Licensing Fees Tariff

A trade licensing fee is a levy charged to traders by the county government as a prerequisite to conducting business within the county jurisdiction. On payment of the fees, a trader is issued with a trade license.

The specific objectives of trade licensing are to:

i. Control and regulate business practices;
ii. Generate consistent business-related data for county planning; and
iii. Mobilise resources for providing services that ensure a safe and clean environment for traders

The following factors have been considered in setting the county trade licensing tariff: -

i. Type of Business

There are several types of businesses in the county such as transport, health sector, processing and manufacturing firms, hospitality businesses, professional service, education institutions, financial services institutions and the informal sector.

ii. Size of Business

The size of the business is informed by the number of employees and the plinth area of the business premises.

iii. Cost of Providing the Services

The cost of providing county services varies between urban and rural areas. Services concerning trade licensing include firefighting, street lighting, road access, storm waters management, and waste collection.

iv. Location of business

The location of the business premises determines the amounts charged by the county government; charges vary between rural and urban areas.

3.4.1 Setting a Trade Licensing Fee

In setting a trade licensing fee, the average annual cost of service provision in the past three years was considered as a base. Table 4 shows how the county determined the cost of providing services relating to trade licensing. For this policy, the county assumed that the businesses licensed are of the same size and type.

Table 4: Costing of Trade Licensing/ Permit Fees

Services	Licences	Fixed costs	Variable Cost	Total Cost	Cost of service per licence
	A	B	C	D	D/A
		KSHS	KSHS	KSHS	KSHS
Administration cost	18347	21,776,606	7,438,439	29,215,045	10,041.00
Steet Lighting			155,000,000	155,000,000	
Total		21,776,606	162,438,439	184,215,045	

Source: County Government of Nyeri

The cost estimates are for all traders across Nyeri County

The average cost of a trade license is KSh. 10,041. In costing the above fees, the County Government of Nyeri only considered the above cost of providing the services and the average number of licences to compute the fees, however, other categorizations will be considered such as the size of the business, Location, and provided for in the Nyeri County Revenue Administration Act, 2014.

Market Access / Other Trade related Fees Tariff

This is a fee charged to traders of goods, animals, or any other products to enable them to transact their business within county markets. Other trade related services are for control and social amenities

The specific objectives of levying market access fees are to:

1. mobilize resources for providing services
2. develop and maintain infrastructure.

The following factors are considered in setting up a market access tariff-

i. Space Occupied in the Market

This is the area occupied by a trader within a market that varies in size.

ii. Cost of Providing the Service

The county government will provide the following services for the market access and other Trade related Licences. These including sanitation, market lighting, staffing, storm water management, and waste collection. Some services provided for market access are similar to those provided for trade licensing fees. Therefore, the county has apportioned the cost of similar services between these two tariffs.

Table 5: Services and Costs for Market Access/ other Trade related Fees

Services	Fixed Costs	Variable Costs
Sanitation	- Market infrastructure cost (*cost recovery spread within 20 years*) - Staff maintaining the Market - Electricity cost	- Consumables cost - Fumigation cost - Staff administration costs
Market lighting	- Market lighting installation costs (*cost recovery spread within 20 years*) - Salaries of County staff in charge of market lighting	- Electricity cost - Repairs and maintenance of the market lighting - Staff administration costs
Security	- Perimeter fence construction cost (*cost recovery spread within 20 years*) - Security staff salaries - Market office construction cost (*cost recovery spread within 20 years*)	- Staff administration costs
Stormwater management	- Drainage system construction cost (*cost recovery spread within 20 years*) - Stormwater management staff - Stormwater management equipment	- Drainage system maintenance cost - Administration costs
Waste collection	- Cleaning services staff salaries	Staff administration costs
Infrastructure	- Land purchase cost (*cost recovery spread within 10 years*) - Market infrastructure cost (*cost recovery spread within 20 years*)	

iii. Types of Markets and Products

Different types of products are traded in the different types of county markets.

3.4.2 The Setting of Market Access/ Other trading related Fees

In setting market access /Other trading related fees, the average annual cost of service provision in the past three years which are apportioned between market access and trade licensing fees was considered as a base. The cost of providing the services varies between urban and rural areas. Table 6 show how the county determined the cost of providing services relating to market access fees and other Trade related licences. For this policy, traders will be levied a minimum charge for a defined space demarcated as a stall / shop or square metres for accessing the market. Where the trader exceeds the set space in square metres, the tariff will be charged for the additional square metres occupied in the market. Further the other trade related fees will be charged based on the costs incurred to offer the service.

Table 6: Costing for Market Access/ Other Trading related Fees

Services	Stalls /Shops / Items	Fixed costs	Variable Cost	Total Cost	Cost of service per licence
	A	B	C	D	D/A
		KSHS	KSHS	KSHS	KSHS
Market open Urban	8544	23,533,913	13,390,964	36,924,877	4,322
Market 0pen rural	2637	44,819,529	642,939	45,462,467	17,240
market stall urban	1203	11,015,625	528,779	11,544,404	9,596
market stalls rural	228	4,495,894	381,223	4,877,118	21,391
Weights and Measures	3500	7,100,000	1,361,512	8,461,512	2,418
Co-operative Audit	70	4,062,346	1,252,591	5,314,937	75,928
Museum	0	-	-	-	
Cultural Centre	38	1,400,000	2,766,593	4,166,593	109,647
Exhibition /Festivals	1421	7,000,000	108,921	7,108,921	5,003
Tourist sites	2	3,700,000	196,058	3,896,058	1,948,029

Source: County Government of Nyeri

****The cost estimates capture all markets across Nyeri County.***

The cost of accessing markets is per month. In costing the above fees, the County Government of Nyeri only considered geographical categorization and the unit's/ service area occupied by users to compute the fees, however, other categorizations will be considered and provided for in the Nyeri County Revenue Administration Act, 2014.

3.5 DEPARTMENT OF MEDICAL SERVICES AND PUBLIC HEALTH

Public Health Services Fees Tariff

These are fees charged for various user fees and mandatory permits upon request of a service e.g. medical certificates, Building inspection, vaccines etc.

The objectives for charging of these fees is to:

i. Improve and protect the health of populations through prevention, protection, and promotion.

ii. Assessing health needs, developing policies, and ensuring access to necessary services.

iii. Reduce disease and injury, enhance quality of life

iv. Assist in planning for the provision of services such as drainage, sewerage, and power; and

v. Mobilizing resources for service delivery

The county considered the following factors in setting up the user tariff;

Cost *of Provision of Service*

This includes the cost of input by the county.

Type of Service

services in the department are categorized as either inspection, vaccination or permits for mandatory services.

Such costs for service provision may be fixed or variable as tabulated below:

Table 7: Services and Costs for Public Health

Service	Fixed Cost	Variable Cost
Inputs	- Cost of protective gear	- Fuel costs for mobility - Vaccines etc
Inspection	- Public Health officers staff salaries	- Administrative costs
Burial sites	- Fencing - Processing of ownership document	-Guards -Grounds men -Utility Bills

NB: Parameters used in determining cost of services in the above streams are not the only factors

3.5.1 Setting the services Fee

In setting the service fees the average annual cost of service provision in the past three years was considered as a base. Table 8 shows how the county determined the cost of providing services relating to Public Health.

Table 8: Costing of Public health services Fees

Services	Licenses / Permits	Fixed costs	Variable Cost	Total Cost	Cost of service per licence
	A	B	C	D	D/A
		KSHS	KSHS	KSHS	KSHS
Public Health	**14000**	169,344,811	23,923,837	193,268,647	**13,805**
Burial Fees	**100**	770,000	7,020,000	7,790,000	**77,900**

Source: County Government of Nyeri

The cost of providing Public Health services is as provided above. In costing the above fees, the County Government of Nyeri only considered the actual costs to compute the fees, however, other categorizations will be considered and provided for in the Nyeri County Revenue Administration Act, 2014.

3.6 DEPARTMENT OF FINANCE, ECONOMIC PLANNING & ICT

Finance administrative services Fees Tariff

These are fees charged for various administrative fees and applications upon request of a service e.g. commissions, application forms and enforcement.

The objectives for charging of these fees is to:

i. Mobilizing resources for service delivery

ii. Encourage compliance

The county considered the following factors in setting up the administrative services tariff;

Cost *of Provision of Service*

This includes the administration costs by the county.

Type of Service

Administrative Cost of recovering deductions as agents of various institutions and penalties for encouraging offenders to comply with the set rules.

Such costs for service provision may be fixed or variable as tabulated below:

Table 9: Services and Costs for Finance administrative services

Service	Fixed Cost	Variable Cost
Inputs	- Cost of protective gear - Motor vehicles for enforcement	- Fuel costs for mobility
Inspection	- officers staff salaries	- Administrative costs

NB: Parameters used in determining cost of services in the above streams are not the only factors

3.6.1 Setting the services Fee

In setting the administrative service fees the average annual cost of service provision in the past three years was considered as a base.

Table 10 shows how the county determined the cost of providing services relating to Finance administrative services fees.

Table 10: Costing of Finance Administrative services Fees

Services	Licences / Items / Applications	Fixed costs	Variable Cost	Total Cost	Cost of service per licence
	A	B	C	D	D/A
		KSHS	KSHS	KSHS	KSHS
Commision 3%/Agency Fee (Fees from KHC, Insurance Firms, e.t.c.)	12	542,878	191,669	734,547	**61,212**
Ambulant Hawkers Licences (Other than BSS Permits)	2992	61,802	21,820	83,621	**28**
Document Search Fee/Dublicate receipts	74	12,979	4,582	17,562	**237**
Impounding Charges/Court Fines, penalties, and forfeitures	2479	356,061	125,711	481,772	**194**
Application Fee	5207	875,857	309,231	1,185,088	**228**
Parking Clamping/ Penalties/ Offences fees	1784	176,496	62,314	238,810	**134**
Central Kenya show annual permits	1	21,792	7,694	29,486	**29,486**

Source: County Government of Nyeri

The cost of providing Finance services is as provided above. In costing the above fees, the County Government of Nyeri only considered the average number of subjects to compute the fees, however, other categorizations will be considered and provided for in the Nyeri County Revenue Administration Act, 2014.

3.7 DEPARTMENT OF TRANSPORT, PUBLIC WORKS, INFRASTRUCTURE & ENERGY

Roads, Public works, Firefighting and energy services Fees Tariff

- These are fees charged for Revenue Generation to ensure sustainable efficient services. These includes developing, maintaining, and managing a functional and safe road network, as well as to ensure the efficient and cost-effective delivery of essential public works and energy services.

The objectives for charging of these fees is to ensure provision of quality and sustainable:

i. Road Network Development and Maintenance

ii. Public Works Services:

iii. Energy Management:

iv. Fire standards compliance inspections.

3.7.1 Parking Fees Tariff

This is a fee charged on vehicles for the use of parking spaces in public parking facilities provided by the county government. For the purposes of this policy, vehicles include carts, *tuk tuk*, motorbikes, private vehicles, public service vehicles, and lorries.

The objectives of parking fees are to:

i. Manage traffic and decongest urban centres and localities;

ii. Control and regulate the conduct of motorists; and

iii. Mobilise resources for providing services in the parking spaces.

The county will consider the following factors in setting up a parking fee tariff:

i. Parking Zones and Location

The county has designated parking places along roads, within its area of jurisdiction for vehicles of any particular class or description. The location of such parking places determines the parking fee cost.

The county considered the following factors in setting up the administrative services tariff;

Cost *of Provision of Service*

This includes the cost of input by the county.

Type of Service

Paving and grading of roads, demarcation of parking areas, street lighting and administration costs.

Such costs for service provision may be fixed or variable as tabulated below:

Table 11: Services and Costs for Roads, public works, Firefighting and Energy services

Service	Fixed Cost	Variable Cost
Inputs	- Cost of Paving and grading the infrastructure - Cost of Machinery - Cost of Fire engine	- Fuel costs for mobility
Inspection	- Staff salaries	- Administrative costs

NB: Parameters used in determining cost of services in the above streams are not the only factors and some of the costs have been factored in determining the Trade licence

3.7.2 Setting the services Fee

In setting the Roads, public works, Firefighting and Energy service fees the average annual cost of service provision in the past three years was considered as a base.

Table 12 shows how the county determined the cost of providing Roads, public works, Firefighting and Energy services fees.

Table 12: Costing of Roads, public works firefighting and Energy services Fees

Services	Length/ No. of Vehicles/ Premises	Fixed costs	Variable Cost	Total Cost	Cost of service per licence
	A	B	C	D	D/A
		KSHS	KSHS	KSHS	KSHS
Right-of-Way / Way-Leave Fee (KPLN, Telkom, e.t.c.)	20	515,836	193,877	709,713	**35,486**
Cess (Quarry, Produce, Kaolin, e.t.c.)	33582	16,845,606	1,384,893	18,230,500	**543**
Street Parking Fees	442274	26,829,294	1,452,599	28,281,893	**64**
Enclosed Bus Park	37815	49,780,548	2,624,808	52,405,355	**1,386**
Fire-Fighting Services	21326	13,221,011	1,073,957	14,294,968	**670**

Source: County Government of Nyeri

The cost of providing Roads, Public works, Firefighting and Energy services is as provided above. In costing the above fees, the County Government of Nyeri only considered the number of vehicles/ premises/ length of the road to compute the fees, however, other categorizations will be considered and provided for in the Nyeri County Revenue Administration Act, 2014.

3.8 DEPARTMENT OF LANDS, PHYSICAL PLANNING, HOUSING & URBANIZATION

Building Plan Approvals, Survey and other related services Fees Tariff

These are fee charged for approval of building plans for construction of permanent structures within the county, Survey Fees and related services

The objectives for charging a fee for approval of building plans, Survey and other related services, are to:

i. Uphold building codes and physical planning requirements as well as conditions imposed by any approving authority;

ii. Ensure safety and compliance for occupants of the building;

iii. Enforce the spatial plan;

iv. Assist in planning for the provision of services such as drainage, sewerage, and power; and

v. Mobilizing resources for service delivery

The county considered the following factors in setting up a building plan approval tariff;

I. **Cost of Construction**

This includes the cost as stipulated in the bill of quantities as approved by the county.

II. **Type of Building**

Buildings in the county are categorized as either commercial, residential, or industrial.

III. **Cost of Provision of Service**

The county government services provided with respect to the building plan approval fees include the development of a spatial plan, road access maintenance, Survey and inspection. Such costs for service provision may be fixed or variable as tabulated below: -

Table 13: Services and Costs for Building Approval, Survey and other related services

Service	Fixed Cost	Variable Cost
Development of a Spatial Plan	- Cost of implementing Spatial Plan (*cost recovery spread within 10 years*)	- Cost of building plan approvals
Road maintenance	Cost of equipments	- Road maintenance cost - Administrative costs - Survey costs
Inspection	- Planning staff salaries - Survey staff salaries - Inspectorate equipment	- Administrative costs

NB: Parameters used in determining cost of services in the above stream may not be the only factors

3.8.1 Setting Building Plan Approval, Survey and other related Fees

In setting building plan approval, Survey and other related fees the average annual cost of service provision in the past three years was considered as a base.

Table 14 shows how the county determined the cost of providing services relating to building plan approval, Survey and other related services fees.

Table 14: Costing of Building Plan Approval, Survey and other related Fee

Services	No. of Plans/ Boards /Certs	Fixed costs	Variable Cost	Total Cost	Cost of service per licence
	A	B	C	D	D/A
		KSHS	KSHS	KSHS	KSHS
Ground Rent	**5188**	14,356,689	1,195,483	15,552,172	**2,998**
Housing Estates Monthly Rent	**485**	3,141,389	1,274,805	4,416,194	**9,106**
Approvals (Extension of users, Pegging for Kiosk, Subdivision, transfer, Amalgamation, survey, Occupation Cert, boundary dispute e.t.c.)	**3595**	56,532,034	1,017,433	57,549,467	**16,008**
Sign Boards & Advertisement Fee	**700**	5,257,816	1,462,436	6,720,253	**9,600**
Buildings Plan Approval/Inspection/ transfer Fee	**1849**	74,988,622	7,147,570	82,136,192	**44,422**
Sales of Council's Minutes / Bylaws	**450**	1,447,326	117,099	1,564,425	**3,477**
Debts Clearance Certificate Fee	**252**	1,534,528	147,887	1,682,415	**6,676**

Source: County Government of Nyeri

The cost of a building approval permit, Survey and other related services fees is as shown above. In costing the above fees, the County Government of Nyeri only considered the average number of users to compute the fees, however, other categorizations will be considered and provided for in the Nyeri County Revenue Administration Act, 2014.

3.9 DEPARTMENT OF GENDER, YOUTH, SOCIAL SERVICES AND SPORTS

Library, Hire of Social halls & Grounds services Fees Tariff

These are fees charged for Library and hire of Social halls & grounds upon request of a service e.g. access to learning materials, hire of social halls and other open grounds.

The objectives for charging of these fees are:

i. Maintenance of the facilities

ii. Administrative costs

iii. Mobilizing resources for service delivery

The county considered the following factors in setting up the Library and hire of grounds services tariff;

Cost *of Provision of Service*

This includes the cost of input by the county.

Type of Service

Library maintenance, Learning materials, maintenance of Social halls & grounds costs.

Such costs for service provision may be fixed or variable as tabulated below:

Table 15: Services and Costs for Library maintenance, Learning materials, Social halls & grounds maintenance services .

Service	Fixed Cost	Variable Cost
Inputs	- Cost of Learning Materials	- Newspapers & periodicals - Cleaning materials
Administration	- officers staff salaries	- Administrative costs

NB: Parameters used in determining cost of services in the above streams are not the only factors

3.9.1 Setting the services Fee

In setting the administrative service fees the average annual cost of service provision in the past three years was considered as a base.

Table 16: Costing of Library services and hire of Social halls & grounds Fees

Services	Per day / Consumers	Fixed costs	Variable Cost	Total Cost	Cost of service per licence
	A	B	C	D	**D/A**
		KSHS	KSHS	KSHS	**KSHS**
Hire of Grounds (Kamukunji,Whispers park)	61	1,074,335	61,551	1,135,885	**18,621**
Social Hall Hire	106	3,793,000	158,000	3,951,000	**37,274**
Library Services	31557	20,915,177	17,533	20,932,709	**663**

Source: County Government of Nyeri

The cost of providing services is as provided above. In costing the above fees, the County Government of Nyeri only considered the users of the services to compute the fees, however, other categorizations will be considered and provided for in the Nyeri County Revenue Administration Act, 2014.

3.10 DEPARTMENT OF EDUCATION, TRAINING & DEVOLUTION

Youth Polytechnics and ECDE services Fees Tariff

These are fees charged for Youth polytechnics and ECDE for services provided

The objectives for charging of these fees is to:

i. Provide Education services

ii. Maintain the facilities

iii. Mobilize resources for service delivery

The county considered the following factors in setting up the Education services tariff;

Cost *of Provision of Service*

This includes the cost of input by the county.

Type of Service

Technical education services, Learning materials and maintenance of facilities.

Such costs for service provision may be fixed or variable as tabulated below:

Table 17: Services and Costs for education services costs.

Service	Fixed Cost	Variable Cost
Inputs	- Infrastructure development	- Learning Materials - Cleaning materials
Administration	- officers staff salaries	- Administrative costs

NB: Parameters used in determining cost of services in the above streams are not the only factors

3.10.1 Setting the services Fee

In setting the education service fees the average annual cost of service provision in the past three years was considered as a base.

Table 18 shows how the county determined the cost of providing services relating to Education services fees.

Table 18: Costing of Education services Fees

Services	Stalls /Shops / Items	Fixed costs	Variable Cost	Total Cost	Cost of service per licence
	A	B	C	D	**D/A**
		KSHS	KSHS	KSHS	**KSHS**
ECDE	20236	270,718,693	11,490,992	282,209,686	13,946
YOUTH POLYTECHNICS	2407	50,581,473	13,867,252	64,448,725	26,776

Source: County Government of Nyeri

The cost of providing services is as provided above. In costing the above fees, the County Government of Nyeri only considered the users of the services to compute the fees, however, other categorizations will be considered and provided for in the Nyeri County Revenue Administration Act, 2014.

3.11 DEPARTMENT OF COUNTY PUBLIC SERVICE MANAGEMENT, AND SOLID WASTE MANAGEMENT

Public toilets and Solid Waste Management Fees Tariff

These are fees charged for use of public toilets and solid waste management.

The objectives for charging of these fees are to ensure:

i. Safe and sustainable disposal

ii. Protection of public Health

iii. Protection of the Environment

i. Mobilization of resources for service delivery

The county considered the following factors in setting up the user tariff;

Cost *of Provision of Service*

This includes the cost of input by the county.

Type of Service

Services in the department are categorized as either waste collection, disposal of waste, cleaning and maintaining the public toilets etc.

Such costs for service provision may be fixed or variable as tabulated below:

Table 19: Services and Costs for use of public toilets and Solid waste Management

Service	Fixed Cost	Variable Cost
Inputs	- Cost of Refuse collection vehicles - Cost of protective gear	- Fuel costs for mobility - gloves - other consumables
Inspection	- Departmental officers staff salaries	- Administrative costs

NB: Parameters used in determining cost of services in the above streams are not the only factors

3.11.1 Setting the use of public toilets and solid waste management services Fee

In setting the use of public toilets and solid waste management service fees the average annual cost of service provision in the past three years was considered as a base.

Table 18 shows how the county determined the cost of providing services relating to use of public toilets and solid waste management services fees.

Table 20:Costing of use of Public toilets and solid waste management services fees

Services	Stalls /Shops / Items	Fixed costs	Variable Cost	Total Cost	Cost of service per licence
	A	B	C	D	**D/A**
		KSHS	KSHS	KSHS	**KSHS**
Public Toilets/Use of public toilets	19407	280,960	20,000	300,960	16
Refuse Collection Fee/Tipping charges/Garbage Dumping Fee/waste disposal charges	35928	96,226,394	35,756,462	131,982,855	3,674

Source: County Government of Nyeri

The cost of providing services is as provided above. In costing the above fees, the County Government of Nyeri only considered the users of the services to compute the fees, however, other categorizations will be considered and provided for in the Nyeri County Revenue Administration Act, 2014.

3.12 DEPARTMENT OF WATER IRRIGATION, ENVIRONMENT AND CLIMATE CHANGE

Noise Regulations Fees

These are fees charged for noise regulation.

The objectives for charging of these fees is to:

i. Limit the noise disturbance between living units
ii. Mobilizing resources for service delivery

The county considered the following factors in setting up the user tariff;

Cost *of Provision of Service*

This includes the cost of input by the county.

Type of Service

Services in the department are categorized as either noise regulation or enforcement of the relevant Laws.

Such costs for service provision may be fixed or variable as tabulated below:

Table 21:Services and costs for Noise Regulation and Costs for Noise regulations

Service	Fixed Cost	Variable Cost
Inputs	- Cost of decibel meters	- Fuel costs for mobility -
Inspection	- Departmental officers staff salaries	- Administrative costs

NB: Parameters used in determining cost of services in the above streams are not the only factors

3.12.1 Setting the services Fee

In setting the service fees the average annual cost of service provision in the past three years was considered as a base.

Table 22 shows how the county determined the cost of providing services relating to Noise regulation

Table 22:Costing of Noise regulation services Fees

Services	Stalls /Shops / Items	Fixed costs	Variable Cost	Total Cost	Cost of service per license
	A	B	C	D	**D/A**
		KSHS	KSHS	KSHS	**KSHS**
Noise Regulation/Pollution	427.14	4,002,576	2,265,540	6,268,116	14,675

Source: County Government of Nyeri

The cost of providing Noise regulation services is as provided above. In costing the above fees, the County Government of Nyeri only considered the users of the services to compute the fees, however, other categorizations will be considered and provided for in the Nyeri County Revenue Administration Act, 2014.

4. POLICY IMPLEMENTATION AND REVIEW

This Policy will be implemented through an inter-departmental approach spearheaded by the County Treasury. The County Treasury will also commission a midterm evaluation of the implementation progress.

4.1 Policy Implementers

The actors responsible for the implementation of this Policy are the County Treasury, the Technical Committee, the County Executive Committee, and the County Assembly whose roles are as follows:

4.1.1 County Treasury

The County Treasury is in charge of coordinating the implementation and review of the Policy. Specifically, they shall be responsible for:

i) Requesting and compiling submissions in the review;

ii) Ensuring adequate public participation in the proposed changes to the policy; and

iii) Preparing a monitoring and evaluation report on the implementation.

4.1.2 Technical Committee

The Technical Committee will be chaired by the Chief Officer in charge of revenue. It will comprise technical officers from departments where revenue streams are domiciled to a maximum of eleven (11) members. The technical committee shall –

i. Conduct stakeholder engagement on the Policy; and
ii. Review and incorporate submissions from the County Treasury and issues raised by stakeholders on the Policy.

4.1.3 County Executive Committee

This Committee shall:

i) Discuss and approve the Policy;

ii) Lead and oversee the implementation of the Policy and any incidental legislation;

iii) Developing legislative proposals to implement the policy;

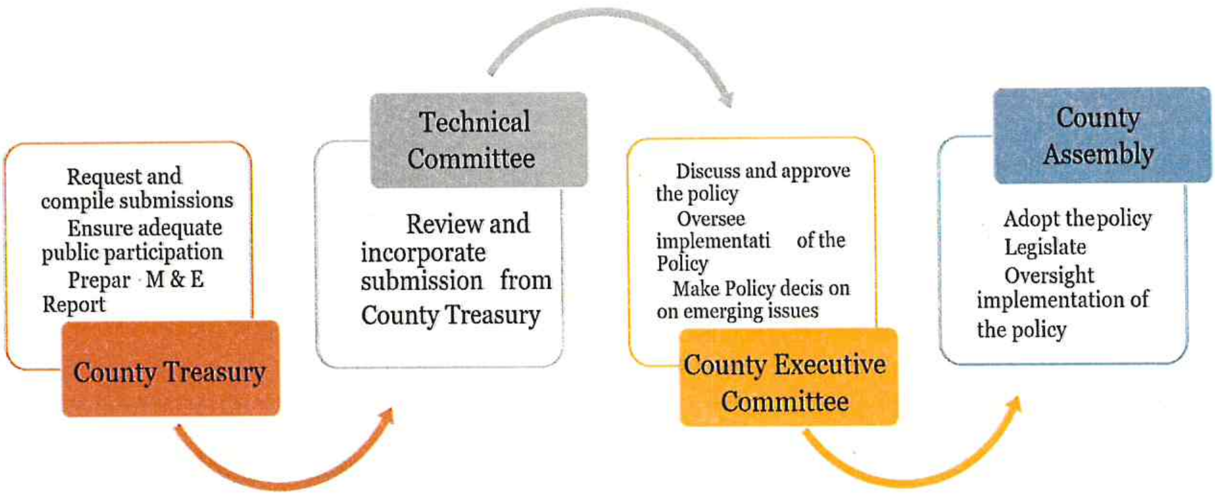
iv) Make policy decisions on emerging issues concerning the Policy.

4.1.4 County Assembly

The Assembly shall:

i) Note the Policy submitted by the County Executive Committee;
ii) Enact any relevant laws to give effect to the Tariffs and Pricing Policy;
iii) Play the oversight role to the County Executive Committee in the implementation of the Tariff s and Pricing Policy.

Figure 1:The diagram below summarizes the roles of these county organs in developing and implementing this Policy.



4.2 Compliance and Enforcement

To ensure compliance, the county shall develop and conspicuously display a schedule of tariffs. The tariff schedules shall outline the services provided, the cost for the provision of such services, the duration of the service, and user requirements. The schedules shall inform the public of the payable county fees and charges for services offered.

Compliance with the policy shall be enforced by the County Treasury. The county government shall develop legislation on sanctions for non-compliance where necessary.

4.3 Monitoring and Evaluation

Monitoring and evaluation of this policy will be conducted annually by the County Treasury to assess the progress of implementation. The Policy's broader impact on the overall county economy will be monitored using the existing county monitoring framework.

4.4 Policy Review

This Policy will be reviewed after every five years or on a need basis.