

**REPUBLIC OF KENYA**  
**COUNTY GOVERNMENT OF MACHAKOS**



**COUNTY ASSEMBLY OF MACHAKOS**

**THIRD ASSEMBLY**

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**REPORT OF THE FINANCE AND REVENUE COLLECTION COMMITTEE**  
**ON**  
**THE MACHAKOS COUNTY FINANCE BILL, 2024**  
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**AUGUST, 2025**

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## **1.0 PREFACE**

### **1.1 Establishment of the Committee**

1. The Finance and Revenue Collection Committee is a sectoral Committee of the County Assembly of Machakos established pursuant to Standing Order 190 whose functions pursuant to Standing Order 190(5) are as follows:
  - (a) To investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments;
  - (b) To study the programme and policy objectives of departments and the effectiveness of the implementation;
  - (c) To study and review all county legislation referred to it;
  - (d) To study, assess and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;
  - (e) To investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the Assembly;
  - (f) To vet and report on all appointments where the Constitution or any law requires the Assembly to approve, except those under Standing Order 184 (*Committee on Appointments*); and
  - (g) To make reports and recommendations to the Assembly as often as possible, including recommendation of proposed legislation.

### **1.2 Mandate of the Committee**

2. In accordance with the second schedule of the Standing Orders, the Committee is mandated to consider all matters relating to the management of County public finance and revenue collection.
3. In executing its Mandate, the Committee oversees the following Departments which are under the County Executive Committee Member for Finance, Economic Planning, Revenue Management and ICT:
  - (a) Finance;
  - (b) Revenue Management

### **1.3 Committee Membership**

4. The Finance and Revenue Collection Committee as currently constituted comprises of the following thirteen Honorable Members:

- |     |                      |                    |
|-----|----------------------|--------------------|
| 1.  | Hon. Francis Kitaka  | - Chairperson      |
| 2.  | Hon. Paul Wambua     | - Vice Chairperson |
| 3.  | Hon. Lloyd Mutua     | - Member           |
| 4.  | Hon. Francis Kavyu   | “                  |
| 5.  | Hon. Judas Ndawa     | “                  |
| 6.  | Hon. Irene Mulu      | “                  |
| 7.  | Hon. Hellen Ndeti    | “                  |
| 8.  | Hon. Daniel Muindi   | “                  |
| 9.  | Hon. Jackson Ndaka   | ”                  |
| 10. | Hon. Grace Bahati    | “                  |
| 11. | Hon. Paul Muli       | “                  |
| 12. | Hon. Boniface Katiti | “                  |
| 13. | Hon. Anna Ndilo      | “                  |

#### 1.4 Committee Secretariat

5. During the consideration of the Finance Bill, the Committee was facilitated by the following secretariat:

- |     |                     |                             |
|-----|---------------------|-----------------------------|
| (a) | Mr. Dominic Musyoka | - Principal Clerk Assistant |
| (b) | Mr. Samuel Mutua    | - Clerk Assistant           |
| (c) | Ms. Vivianne Suki   | - Legal Officer             |
| (d) | Ms. Emma Nthenya    | - Hansard Officer           |
| (e) | Mr. Kiptum Joel     | - Sergeant-At-Arms          |

#### 1.5 Acknowledgement

6. The Finance and Revenue Collection Committee is grateful to the Office of the Speaker and that of the Clerk to the County Assembly for the support accorded during the execution of this task. I wish to express my appreciation to all Honorable Members and members of the public for their vital input during the consideration of the bill. I wish also to that the Members of the Committee who sacrificed their time to participate in the consideration of the bill and in preparation of this report.

## **2.0 BACKGROUND**

### **2.1 Legislative Authority**

7. Article 185(1) of the Constitution vests the legislative authority of a County in the County Assembly. In addition, Article 185(2) of the Constitution, provides that a County Assembly may make any laws that are necessary for and incidental to the effective performance of the functions and exercise of the powers of the County Government under the fourth Schedule of the Constitution.
8. In addition, Article 209 of the Constitution gives powers to both the National and County Governments to impose taxes and charges and Article 210(1) provides that a County Government shall impose taxes and charges only in accordance to legislation.

### **2.2 Submission of Draft Proposal of Finance Bill**

9. The Executive Committee Member for Finance, Economic Planning, Revenue Management and ICT (CECM) submitted draft proposal of the Machakos County Finance Bill, 2024 to the Assembly on 14<sup>th</sup> September, 2023 pursuant to Section 132 of the Public Finance Management (PFM) Act 2012. The Bill was committed to the Finance and Revenue Collection Committee for consideration on 11<sup>th</sup> October, 2023. The Committee subjected the Bill to pre-publication scrutiny and forwarded it to the Government Printer for publication pursuant to Standing Order No. 110(4) on 13<sup>th</sup> February, 2024.
10. Due to lack of funds occasioned by delay in County disbursements and limited resources for the Assembly, consideration for pre-publication scrutiny and publication delayed thus delay in approval of the Bill as stated in section 133 of the Public Finance Management Act, 2012. The Bill was published on 8<sup>th</sup> April, 2024.

### **2.3 Committal of the Bill to the Committee**

11. The Machakos County Finance Bill, 2024 (Machakos County Bills No.2) underwent the first reading in the House on 30<sup>th</sup> April, 2024 pursuant to Standing Order No. 119. The Bill was committed to the Finance and Revenue Collection Committee pursuant to Standing Order No. 120(1) which provides that, *“A Bill having been read a First Time shall stand committed to the relevant sectoral Committee without question being put”*.

### **3.0 CONSIDERATION OF THE MACHAKOS COUNTY FINANCE BILL 2024**

#### **3.1 Objective of the Bill**

12. The principal object of the Bill is to regulate and govern levies, tax, rates, charges and fees to give effect to Article 209(3) and (4) of the Constitution and Section 132 of the PFM Act and to amend certain County laws in relation to County revenue and set out County revenue raising measures. The Bill seeks to provide for the following activities as well as amendments to County Acts as follows:

- (i) Use of advertisements and maintenance of advertising devices.
- (ii) Access and use of parks and open spaces.
- (iii) Regulation of taxi-cab services, ranks and treatment of passengers.
- (iv) Development control on building approvals including sub-divisions of land.
- (v) Utilization of County Government rental houses.
- (vi) Amendments to Machakos County Abattoirs Act, 2022 in relation to schedule of fees and charges.
- (vii) Business involving learning institutions and their inspection.
- (viii) Regularization of hawking activities and issuance of permits thereto.
- (ix) Amendments to Machakos County Environmental Management Act, 2022 in relation to schedule of fees and charges.
- (x) Amendments to Machakos County Liquor Licensing Act, 2014 in relation to schedule of fees and charges.
- (xi) Amendments to Machakos County Sand Harvesting Act, 2014 in relation to schedule of fees and charges.
- (xii) Pounds including establishment, control and maintenance for reception and detention of impounded animals, vehicles or items by authorized officer.
- (xiii) Use and management of public lavatories.
- (xiv) Operations of eateries such as restaurants, hotel, snack bars and cafes.
- (xv) Operations and issuance of permits to food shops and stores such as grocery shops, butchery, supermarkets, milk shops and other related businesses.
- (xvi) Control of hamali carts and hand carts.

- (xvii) Control and licensing of dogs.
- (xviii) Traffic flow control including obstruction, unattended vehicles and obeying traffic signals.
- (xix) Regulation of films, cinemas, video shows and promotion of cultural heritage.
- (xx) Amendments to Machakos County Health Services Act, 2021 in relation to schedule of fees and charges.
- (xxi) Matters related to fire safety compliance, fire and rescue response and enforcement of fire safety.

### **3.2 Public Participation and Stakeholder Involvement**

13. Pursuant to Article 196(1)(b) of the Constitution of Kenya 2010 and Standing Order 120(3) of the County Assembly of Machakos Standing Orders, the Assembly published an advertisement in the Standard Newspaper of Friday, 17<sup>th</sup> May, 2024 informing the public that public hearings (public participation) in connection with the Machakos County Finance Bill, 2024 will be conducted at Machakos Social Hall and Matuu Outside MCA's Ward Office on 30<sup>th</sup> May, 2024 at 10.00 a.m.
14. The Assembly also made daily radio announcements on *Mbaitu FM* calling the public to attend the hearings on 30<sup>th</sup> May, 2024 for oral submissions or presentations of memoranda from 17<sup>th</sup> – 30<sup>th</sup> May, 2024. The public were also requested to forward written memoranda and recommendations through Post Office Box No. 1168-90100, Machakos or hand deliver to the Office of the Clerk or by email [info@machakosassemblymks.go.ke](mailto:info@machakosassemblymks.go.ke). on or before Friday, 31<sup>st</sup> May, 2024 by 5.00 p.m.
15. Further, the Committee identified various stakeholders and wrote to them seeking for their views on the Bill. The list of the stakeholders is included in section 7.0 of this report as appendix 1.

#### **3.2.1 Public views**

16. Members of the public gave views during public participation facilitated by the Assembly on 30<sup>th</sup> May, 2024 at Matuu and Machakos towns. The views of the members of the public have been summarized and presented in section 7.0 of this report as appendix 2. The views have been considered by the Committee in section 3.3 on consideration of the Bill and also in section 4.0 on observations and recommendations.

### 3.2.2 Submission of Memoranda on the Bill

17. Pursuant to Article 196 (1) (b) of the Constitution of Kenya and Standing Order No. 120 (3) of the County Assembly of Machakos Standing Orders, the Committee received 10 memoranda on the Bill from the following stakeholders:

- (a) County Executive Committee Member; Lands, Housing, Urban Development and Energy on proposals under building plans and land rates and solid waste management vide letter ref: GMC/4/LHUD&E/C.A/VOL.1(142) dated 29<sup>th</sup> May, 2024.
- (b) County Executive Committee Member; Finance, Economic Planning, Revenue Management and ICT on proposal for restriction on the transportation, sale, distribution and use of miraa and khat in Machakos County vide letter ref: MCG/CECM/FIN/MKSCA/VOL.2./85 dated 18<sup>th</sup> June, 2024.
- (c) County Executive Committee Member; Finance, Economic Planning, Revenue Management and ICT on charges for fire services vide letter ref: MCG/CECM/FIN/MKSCA/VOL.2./86 dated 18<sup>th</sup> June, 2024.
- (d) Kenya Association of Manufacturers (KAM) on parking, environment / solid waste management, liquor licensing, pounds, licensing premises & trade and building plans vide email to the Assembly received on 18<sup>th</sup> June, 2024.
- (e) County Executive Committee Member; Finance, Economic Planning, Revenue Management and ICT vide letter ref: MCG/CECM/FIN/MKSCA/VOL.II./119 dated 31<sup>st</sup> October, 2024 on the following:
  - (i) Revenue streams for Water, Irrigation and Sanitation.
  - (ii) Revenue streams Environment and Natural Resources.
  - (iii) Land rates charges.
  - (iv) Plot rent charges.
  - (v) Distribution fees.
  - (vi) Public health business operating charges
  - (vii) Public health building approval charges
  - (viii) Fire emergency building approval charges
  - (ix) Business permits updated charges

(f) County Executive Committee Member; Finance, Economic Planning, Revenue Management and ICT vide letter ref: MCG/CECM/FIN/MKSCA/VOL.III/038 dated 4<sup>th</sup> February, 2025 on the following:

- (i) Proposed revenue streams in Veterinary Directorate.
- (ii) Revenue streams for Water and Irrigation.
- (iii) Public users of the cold room storage facility at Machakos Marikiti area.
- (iv) Public health services.
- (v) Proposed amendments of the Machakos County Finance Act by the Office of the County Attorney.
- (vi) Multiple types of advertising

18. The contents of the memoranda have been considered by the Committee in section 3.3 on consideration of the Bill and in section 4.0 on observations and recommendations of the Committee.

### **3.3 Consideration of the Bill by the Committee**

19. Pursuant to Standing Order 190(5)(c) which provides that, a Sectoral Committee shall study and review all County legislations referred to it, the Committee reviewed the Bill as follows:

#### **A: Clauses**

20. The Committee received a memorandum from the County Solicitor through the CECM – Finance proposing amendments to a number of clauses related to penalties and fines. The objective of the amendments was to enable the prosecution unit to deal effectively with those who violate or act contrary to the provisions of this Finance Act.

21. The Committee considered the proposals and agreed to incorporate them as amendments to the bill as they would help in the implementation of the Act. These clauses are as follow:

- (i) Clause 42 be amended by increasing fine from Kshs.7,000 to Kshs. 100,000.00 and increasing imprisonment term from 7 months to one year.
- (ii) Insert a new provision under development control stating that a person shall not interfere or obstruct an authorized officer being from performing lawful duties.
- (iii) Clause 93 be amended by increasing fine from Kshs.100,000 to Kshs. 500,000.00 and increasing imprisonment term from 7 months to 18 months.
- (iv) Clause 128 be amended by increasing fine from Kshs.5,000 to Kshs. 15,000.00 and reducing imprisonment term from 7 months to 6 months.

- (v) Clause 141 be amended by increasing fine from Kshs.7,000 to Kshs. 15,000.00 and increasing imprisonment term from 7 months to one year.
- (vi) Clause 146 be amended by increasing fine from Kshs.7,000 to Kshs. 15,000.00 and increasing imprisonment term from 7 months to one year.
- (vii) Clause 182 be amended by increasing fine from Kshs.7,000 to Kshs. 200,000.00 and increasing imprisonment term from 7 months to 18 months.
- (viii) Clause 216 be amended by increasing fine from Kshs.7,000 to Kshs. 200,000.00 and increasing imprisonment term from 7 months to 18 months.
- (ix) Clause 219 be amended by including a fine of Kshs. 20,000 or imprisonment term not exceeding 12 months or both and fine of Kshs. 30,000 or imprisonment term not exceeding 18 months or both.
- (x) Clause 231 be amended by increasing fine from Kshs.7,000 to Kshs. 15,000.00 and increasing imprisonment term from 7 months to 12 months for first offence and by increasing fine from Kshs.10,000 to Kshs. 20,000.00 and increasing imprisonment term from 12 months to 18 months for a second offence.
- (xi) Clause 241 be amended by increasing fine from Kshs.7,000 to Kshs. 15,000.00 and increasing imprisonment term from 7 months to one year for first offence and by increasing fine from Kshs.10,000 to Kshs. 20,000.00 and increasing imprisonment term from 12 months to 18 months for a second offence.
- (xii) Clause 246 be amended by increasing fine from Kshs.5,000 to Kshs. 50,000.00 and increasing imprisonment term from 7 months to 12 months for first conviction and by increasing fine from Kshs.7,000 to Kshs. 100,000.00 and increasing imprisonment term from 9 months to 18 months for subsequent conviction.
- (xiii) Clause 250 be amended by increasing fine from Kshs.10,000 to Kshs. 20,000.00 and increasing imprisonment term from 7 months to 12 months for first offence and by increasing fine from Kshs.15,000 to Kshs. 40,000.00 and increasing imprisonment term from 12 months to 18 months for a second offence.
- (xiv) Clause 273 be amended by deleting it and substituting therefor with, "a person who contravenes the provisions of this Part for which no other penalty is prescribed commits an offence and shall be liable on first conviction to a fine not exceeding one hundred thousand shillings or to imprisonment for a term not exceeding eighteen

months, and on each subsequent conviction to a fine not exceeding two hundred thousand shillings or to imprisonment for a term not exceeding two years or to both.”

- (xv) Clause 291 be amended by deleting the words immediately after the words “commits an offence” and substituting therefor “and shall be liable on first conviction to a fine not exceeding two hundred thousand shillings or to imprisonment for a term not exceeding eighteen months, and on each subsequent conviction to a fine not exceeding five hundred thousand shillings or to imprisonment for a term not exceeding two years or to both.

**B: First schedule**

22. The Committee noted that fire charges should exempt businesses in peri-urban and rural areas except for businesses that carry out manufacturing activities such as bakeries at 20%.
23. The CECM – Finance submitted memorandum on fire requesting that charges for fire be adopted as in the proposed Machakos County Fire and Rescue Services Bill, 2023. On comparison of the proposed charges in the said Bill with charges in the Finance Bill, 2024, the committee observed that the charges were the same.
24. The public submitted that fire charges that are attached to SBP should be removed for rural areas especially where fire rescue services can’t be accessed.

**C: Second schedule**

**(a) Part 1: Hawking**

25. The Committee observed that:
- (i) Penalty for a hawker selling to a moving vehicle at Kshs. 5,000 was likely to be used to harass innocent hawkers and thus it should be deleted.
  - (ii) The CECM - Finance should ensure hawking fees of Kshs. 100 per month is collected instead of chasing hawkers from streets. Those moving from one place to another within the County should also pay the fees.

**(b) Part 2: Public Lavatories**

26. The CECM – Finance submitted a memorandum of revenue streams under Water, Irrigation and Sanitation proposing a charge on use of sanitary facility at Kshs. 20.00. The Committee observed that these facilities are charged at Kshs. 10.00 and increasing this amount may result to a revolt and agreed to provide the charge at Kshs. 10.00.

**(c) Part 4: Sand harvesting / soil transportation cess**

27. The Committee observed that:

- (i) New levies on registration of sand harvesting associations – Kshs. 100,000.00, penalty for sand harvesting without permit per lorry - Kshs. 100,000.00 and registration of sand dealers – Kshs. 5,000.00 were too high.

28. The public submitted that:

- (i) Penalty for sand harvesting without permit per lorry be reduced from Kshs. 100,000.00 to Kshs. 20,000.00.
- (ii) Monthly permit fees for 8 tonnes lorry of Kshs. 29,000.00 be removed.
- (iii) Charges for sand harvesting be done per trip per lorry at Kshs. 1,000.00.

**(d) Part 5: Extraction Machine**

29. The charges for hiring county works machinery per hour to private individuals at Kshs. 1000.00 is very low compared to the market rates. In addition, the County ~~does~~ not have adequate machinery to hire out. As such the charges need to be deleted or increased.

**(e) Part 6: Fodder / timber and other wood / tree products**

30. Cess for transportation of timber and other wood products / tree products of Kshs. 2,000.00 per trip for a vehicle of 8 tonnes is low.

**(f) Part 7: Public Markets and Stalls**

31. The Committee observed that:

- (i) There are two sections named part 7 and there is no part 8 thus there was need for re-numbering.
- (ii) A memorandum had been submitted by CECM – Finance requesting that we include charges of Kshs. 10.00 per crate per day for storage at County cold room at Marikiti area.

**(g) Part 7: Residential & commercial rental houses**

32. The public submitted that charges relating to rentals or rented premises should be deleted as landlords pay land rates / rent thus this is double taxation. The public highlighted deletion of:

- (i) Application for rental house.

- (ii) Permit on residential and commercial houses.
- (iii) Permit on each / any additional storey (floor).

33. The CECM – Lands proposed harmonized rental fees for County government staff houses as per the table below:

	Details	Urban	Peri-urban	Rural
(i)	Single room	5,000	3,000	
(ii)	One bedroom	8,000	5,000	
(iii)	Two bedroom	12,000	8,000	
(iv)	Three bedroom	15,000	10,000	

34. The public and the CECM – Finance submitted that miraa / muguka/ khat charges should be increased as per the table below:

	Details	Bill (amt in Kshs)	Public views (amt in Kshs) increase to	CECM input (amt in Kshs) increase to
(i)	Transportation permit per month – vehicle	5,000.00	30,000.00	150,000.00
(ii)	Boda boda transportation permit per month	1,000.00	5,000.00	25,000.00
(iii)	Miraa sellers permit per month	1,000.00	10,000.00	25,000.00
(iv)	Miraa sellers permit per year	10,000.00	110,000.00	250,000.00
(v)	Miraa health certificate p.a.	1,000.00	2,000.00	25,000.00

35. The Committee observed that:

- (i) There was need to designate places for selling of muguka/ miraa / khat and not along the roads or at back streets. The places should be well branded for ease of identification and they should carry the message that the goods are not for sale for under 18 years.
- (ii) There was need to provide penalties for operating miraa / muguka / khat business without a permit.
- (iii) Gambling slot machines were in operation and the County Executive should do apply the penalty for renting premise for use to operate gambling slot machines. The penalty should be for each slot machine at Kshs. 20,000.00.

**(h) Part 9: Parks and open spaces**

36. The committee observed that:

- (i) There is need to consider charging premier / super league and local matches either at a flat fee of Kshs. 20,000.00 and Kshs. 10,000.00 respectively or at 25% and 20% of gross gate collections per match but not both. The charges need also to be reduced as they will discourage teams from playing from Machakos thus denying the County

residents business.

- (ii) In addition, there is need to factor charges for international matches and also exempt County league matches from charges.
- (iii) There is need to specify whether sports practice for private team is daily or monthly or yearly. The most preferred duration is monthly.
- (iv) The following charges were high and needed to be reduced:
  - Stadia (league / general events) - Shooting film: documentaries per day at Kshs. 20,000.00.
  - Hire of amphitheater for concert at Kshs. 100,000.00 plus 20% of gate charges.
  - Hire of Machakos International Conference Centre (MICC) at Kshs. 75,000.00 per day.

37. The public submitted that film shooting for choir in Machakos peoples park should be reduced from Kshs.20,000.00 to Kshs. 10,000.00.

38. There is need to renovate Machakos Peoples Park and the Machakos International Conference center to make them more marketable and also sink boreholes at the facilities.

**(i) Part 10: Parking**

39. The Committee observed that:

- (i) CECM – Finance has not been collecting motorcycle taxi / boda boda charges at Kshs. 100.00 and Kshs. 2000.00 per month and per year respectively and there is need to ensure the same is collected.
- (ii) Businesses pay for one reserved parking slot and occupy more space. There is need to increase reserved parking per month and per year to discourage this. The County can also ensure the parking slots are well marked.

40. The public and KAM submitted that parking for distribution / loading need to be reduced to encourage ease doing business within the County and also to be in line with Article 209(5) of the Constitution. The charges were proposed to be reduced as follows:

	<b>Details</b>	<b>Bill (amt in Kshs)</b>	<b>Public views (amt in Kshs) reduce to</b>	<b>KAM proposal (amt in Kshs)</b>
(i)	Pick up/van per day	200.00	100.00	Exempt
(ii)	Canter per day	500.00	200.00	
(iii)	Lorry / FH per day	700.00	500.00	

(iv)	Trailer per day	1,000.00	500.00
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41. The CECM – Finance submitted a memorandum on distributions as follows:

	Details	Amount
(i)	Pick-up (ask for transport) per month	1,000.00
(ii)	Pick-up (ask for transport) annual registration	1,500.00
(iii)	Distribution trailer daily	3,000.00
(iv)	Distribution canter daily	1,500.00
(v)	Distribution canter (small).daily	700.00
(vi)	Distribution canter (medium) daily	1,000.00

The Committee noted the following:

- (a) The memorandum was introducing monthly charges for commercial pick-ups at Kshs. 1,000.00.
  - (b) The Bill had a provision for annual registration fee for all lorries, canter, pick-ups and all commercial vehicles at Kshs. 2,500.00. The memorandum seeks to reduce the proposed annual registration fee for pick-ups to Kshs. 1,500.00.
  - (c) The bill has a provision for parking for distribution per day for trailer at Kshs. 1,000.00. The memorandum seeks to increase the proposed charges to Kshs. 3,000.
  - (d) The bill has a provision for parking for distribution per day for canter at Kshs. 500.00. The memorandum seeks to have three categories of canters and increase the proposed charges to Kshs. 700.00, Kshs. 1000.00 and Kshs. 1,500.00 for small, medium and large canters.
42. The Committee observed that the spirit for having this bill was to maintain charges at their current status while introducing new revenue streams.
43. The public further submitted that reserved parking per single slot per month and per year be increased from Kshs. 2,000.00 and Kshs. 15,000.00 to Kshs. 3,000.00 and Kshs. 30,000 respectively. This will discourage traders from reserving parking that will be idle whereas motorist struggle to look for parking.
44. Kenya Association of Manufacturers (KAM) also submitted the following concerning parking:
- (i) Deletion of annual registration fee of Kshs. 2,500.00 for all lorries, canter, pick-ups and all commercial vehicles. The association cited double taxation as trucks are registered with National Government.

- (ii) Canter charges have two conflicting amounts (Kshs. 500.00 and Kshs. 200.00). The association proposed for harmonization to avoid ambiguity and confusion.
- (iii) That there was need to review and harmonize the existing charges of the County with those of the National Government to ensure smooth flow of goods and services across Counties.

**(j) Part 11: Building plans**

45. The Committee observed that:

- (i) Charges on perimeter fencing for chain link/ barbed wire and boundary wall in running meters and height was new and costly and proposed for deletion of the charges.
- (ii) The charges for hoarding of construction site were viewed as double taxation as the developers had paid for approvals and thus should be deleted.
- (iii) The charges for placement of containers on a plot per annum were viewed as punitive and thus need to be deleted. If the County needs to charge for this business, then it should use the SBP.
- (iv) Construction of dams in the County was viewed to be mainly on agricultural land and thus the charges for application fees for dam construction needed to be deleted.
- (v) Charges for site office / pit latrine / store were noted to be a double taxation since the developer had paid for approvals and they needed to be deleted.
- (vi) Charges on environmental safeguards and land scaping fee are additional costs which are part of plan approvals and / or repairs.
- (vii) The charges on public health fees for building plans were also in the section of health and needed to be deleted.

46. The public submitted that minor repairs and re-painting of buildings currently proposed at between Kshs. 5,000.00 and 30,000.00 should be charged at Kshs. 10,000. This will encourage safe buildings and clean towns that have good aesthetics.

47. The KAM proposed for inclusion of charges for industry per meter SQ.

48. The CECM – Finance submitted a memorandum on fire and emergency building approval charges seeking to amend part 11 on building plan approvals line 91 on fire and emergency fees. The proposed charges in the memorandum were:

	Description	Amount
(i)	Bungalow	5,000
(ii)	Mansionette	5,000
(iii)	DSQ	2,500
(iv)	High rise building per floor	5,000
(v)	Church / mosque	5,000
(vi)	Supermarket	2,000
(vii)	Classes (per class)	2,000
(viii)	Shops (per shop)	10,000
(ix)	Godowns, warehouses, factories, store petrol station, LPG plant and storage tanks, silos (per each)	

49. The Committee noted that the memorandum maintained most of the charges, reduced a few that deal with common public good like classes and shops and increased charges for large commercial / flammable businesses and agreed with the CECM.

50. The CECM – Lands submitted a memorandum on building plans and upon comparison with the proposed charges in the Bill, the committee observed that most of the charges were similar except the following which were either deleted or added.

	Details	Urban	Peri-urban	Rural	Remarks
	<b>Approval of Architectural drawings per meter SQ</b>				
(i)	Ware houses and go downs	150	100	50	There were no charges in the bill
	<b>Boreholes / Dams (dams deleted by CECM – Lands)</b>				
(ii)	Application fees for dams construction	CECM – proposed deletion of the charges			
	<b>Others</b>				
(iii)	Landscaping fee	CECM – proposed deletion of the charges			
	<b>Sub-divisions of large schemes (over 100 sub plots)</b>				
(iv)	0 – 100 sub plots	3000 per sub plot	3000 per sub plot	3000 per sub plot	The bill did not have charges for peri – urban & rural
(v)	101 – 300 sub plots	2,500 per sub plot	2,500 per sub plot	2,500 per sub plot	
(vi)	301 – above sub plots	1,500 per sub plot	1,500 per sub plot	1,500 per sub plot	
	<b>Public Health fees for building plans</b>				
(vii)	Flats / apartments (residential) – ground floor/ commercial	3,000 5,000	2,000 3,000	1,000 2,000	Deleted ‘residential – ground floor’ and added ‘commercial’

					Amended the figures
(viii)	Flats / apartments (residential)- each additional floor	Deleted			
(ix)	Flats / apartments (commercial)- ground floor	Deleted			
(x)	Flats / apartments (commercial)- each additional floor	Deleted			
	<b>Electrical and mechanical drawings</b>	5,000	3,000	2,000	
(xi)	Environmental management safe guards per plan per floor	Deleted			
(xii)	Way Leave	Deleted			

**(k) Part 13: Parking places and omnibus / busparks**

51. The Committee observed that the following categories for omnibuses were overlapping and needed to be harmonized as shown.

- (i) Omnibus of 9 -14 passengers per month;
- (ii) Omnibus of 15 -33 passengers per month;
- (iii) Omnibus of 14 -19 passengers per month;
- (iv) Omnibus of 35 - 42 passengers per month;
- (v) Omnibus of 34 and above passengers per month;

**(l) Part 14: Licensing of premises and trade**

52. The KAM submitted that distributors domiciled within the County should be exempted from charges on wholesale with distribution per year. This will reduce cost of doing business within the County and encourage more businesses to be set up in the County.

53. The public submitted that traders who paid for wholesale with distribution per year charges were being harassed by the County inspectorate. The public proposed that the word 'sticker' be added to the title of the charges.

**(m) Part 15: Learning Institutions**

54. The public submitted that public secondary and primary schools should be exempted from charges in this section.

55. The Committee observed that the charges under this section should target private institutions

and the word 'public' should be deleted and the word 'private' introduced.

**(n) Part 16: Advertising**

56. The CECM – Finance submitted a memorandum proposing consolidated advertising charges for companies with multiple types of advertisement as follows:

- (i) Cluster 1: Kshs. 70 million per year
- (ii) Cluster 2: Kshs. 50 million per year
- (iii) Cluster 3: Kshs. 40 million per year
- (iv) Cluster 4: Kshs. 30 million per year
- (v) Cluster 5: Kshs. 20 million per year
- (vi) Cluster 6: Kshs. 10 million per year
- (vii) Cluster 7: Kshs. 6 million per year
- (viii) Cluster 8: Kshs. 3 million per year

57. The CECM – Finance informed the Committee that some of the large advertising companies when requested to pay higher advertising fee, had asked to be provided with a structured schedule which they can use to predict their levels of expenditure on advertisements. Arising from this request, the department formulated the above bands whereby, the large companies like Safaricom are between cluster 5 and 4. The proposals have taken into account growth in line with the company's growth of business.

58. The Committee considered the proposal and agreed with the CECM – Finance.

**(o) Part 18: Building Stones**

59. The public proposed that 7 tonnes lorry per trip be reduced from Kshs. 1,000.00 to Kshs. 500.

60. The Committee observed that excavation of black cotton soil per 0.4 HA was double charging as it was factored when costing plan approvals and should be deleted.

**(p) Part 19: Pounds**

61. The KAM proposed for a maximum fee of Kshs. 5,000.00 as this will reduce cost of doing business in the County.

**(q) Part 20: Slaughter Houses**

62. The CECM – Finance in liaison with the Veterinary Directorate of the County Government of Machakos submitted a memorandum requesting for review of charges applicable to meat inspection in public and private slaughter houses, vaccination fees, accountable books and A.I service. The reviewed charges are as follows:

- (i) Meat inspection at the main slaughter house

	Description	Current charges (KES)	Proposed charges (KES)
1	Cattle	400	450
2	Camels	500	550

3	Goats	100	120
4	Sheep	100	120

(ii) Meat inspection at private slaughter house.

	Description	Current charges	Proposed charges
1	Cattle / camel	100	150
2	Goats /sheep / pig	30	50
3	Chickens	5	10

(iii) Livestock certifications / licenses

	Description	Current charges	Proposed charges
	<b>Livestock licenses / certificates</b>		
	<b>Movement permit per animal</b>		
1.	Cattle / camel	50	150
2.	Goat / sheep / pig	75	75
3.	Meat Transport Annual License per container	100	200
	<b>Certificate of transport per inspected carcass</b>		
4.	Cattle / camel	20	30
5.	Goat / sheep / pig	20	20
6.	Dispatch note for hides and skins	100	200
7.	Registration of hides and skin premises	500	2000
8.	Slaughter house license class A	6000	6000
9.	Slaughter house license class B	4000	5000
10.	Slaughter house license class C	1000	2000
11.	Livestock breeding license	1500	2000

(r) **Part 21: The Machakos County Liquor Licensing Act, 2014**

63. The KAM requested for exemption from charges on distribution permit for alcoholic drinks per vehicles for manufacturing companies registered in Machakos County. The association cited the need to enhance ease of doing business in the County and ensure smooth flow of goods and services.
64. The Committee observed that the following charges needed review:
- (i) Removing an alcoholic drink licence be deleted as were not clear.
  - (ii) The issue of an assurance under the Act be deleted as they were not clear.
  - (iii) General retail alcoholic drink license bar be reduced to Kshs. 15,000; Kshs. 10,000; and Kshs. 7,000 for urban, peri-urban and rural respectively.
  - (iv) Wines and spirits general retail alcoholic drink license be reduced to Kshs. 12,000 and Kshs.10,000 for peri-urban and rural respectively.
  - (v) Alcoholic license (KEG) be deleted as it is alcohol like any other.

(vi) Penalty for unlicensed alcohol (outlet) is too high and needs to be deleted.

**(s) Part 22: Control of Water supplies**

65. The Committee proposed that charges for hiring out of drilling rigs to private (per meter open hole) be deleted as the County did not have enough machinery to hire out.

66. The CECM – Finance submitted a memorandum on revenue streams under Water, Irrigation and Sanitation. The Committee observed that the memorandum reviewed some of the charges proposed in the bill while introducing others. The following are the proposals by the Water, Irrigation and Sanitation Department and remarks whether they are new or a reviewing or retaining the existing charges:

	Description	Urban / Peri-urban / Rural	Remarks
	<b>Water supplies</b>		
(i)	Application fees	1,500	New
(ii)	Water bowser permit p.a.	25,000	Revised from Kshs. 17,000
(iii)	Water bowser sticker	2,500	New
(iv)	Penalty for non-compliance (water bowser SBP)	50,000	New
(v)	20 litre jerican	5	New
	<b>Exhauster Services</b>		
(vi)	Application fees	1,500	New
(vii)	Annual sticker	2,500	New
(viii)	Exhauster SBP p.a.	35,000	Retained
(ix)	Penalty for non-compliance (Exhauster SBP)	50,000	New
(x)	Use of sanitary facility	20	New
	<b>Drilling borehole and related services</b>		
(xi)	Geological survey done by the County staff	40,000	New
(xii)	Application fees	1,500	New
(xiii)	Drilling levy per borehole	30,000	Retained as in the bill
(xiv)	Hiring drilling rigs private – dry rates per metre open hole	2,700	Revised from 1,000
(xv)	Penalty for non-compliance	50,000	Retained as in the bill
(xvi)	Repair of borehole and pump pull out on request	40,000	New
(xvii)	Trouble shooting boreholes	8,000	New
(xviii)	Borehole pump installation	20,000	New
(xix)	Test pumping per hour	12,000	New
	<b>Dam construction and related services</b>		
(xx)	Application fees	1,500	Revised from 3,000
(xxi)	Approval for private dam/weirs (dam exceeding 25m <sup>3</sup> )	3,000	Retained as in the bill
(xxii)	Hire of bulldozers (for desilting of dams)	50,000	
(xxiii)	Penalty for non-compliance	10,000	New
	<b>Carbon trading</b>		

xxiv)	Application fees – carbon trading	1,500	New
xxv)	Carbon trading SBP	40,000	New
xxvi)	Penalty for non-compliance	60,000	New
	<b>Commercial Boreholes operated by community groups, CBOs, Individuals (other than county owned Water &amp; Sanitation Companies)</b>		
xvii)	Application fees	1,500	Revised from 10,000
xviii)	Borehole SBP	30,000	Revised from 20,000
xxix)	Penalty for non-compliance	50,000	Retained as in the bill
xxx)	Survey for meter connection	500	New
xxxi)	Meter connection	4,800	New
	<b>Electrical and mechanical drawings</b>	5,000	3,000   2,000
xxii)	Environmental management safe guards per plan per floor	Deleted	
xxiii)	Way Leave	Deleted	

**(t) Part 23: Public Cemetery**

67. The public proposed that charges for public cemetery for adult be reduced from Kshs. 20,000.00 to Kshs. 2,000.00 and for a child be reduced from Kshs. 15,000.00 to Kshs. 1,500.00.

**(u) Part 24: Environment / solid waste management**

68. The committee considered the provisions made and observed that:

- (i) Littering from a moving vehicle was increased from Kshs. 500.00 to Kshs. 5,000.00.
- (ii) Charges for environment and solid waste manage were mixed up and should be separated.
- (iii) Penalty for urinating in undesignated areas was reduced to 100 in all areas. The public had requested for reduction to avoid misuse and also since toilets were limited in most parts of the County.
- (iv) Residential rental payment (per unit) p.a. solid waste management fee be deleted. If this fee is charged, it will be passed to tenants and make cost of doing business high. In addition, if the County does not collect waste, there is a likelihood of conflict between tenants and landlords. The remedy, is that the County encourages and licenses private waste management entities as provided in line 3 of this part.
- (v) Non-compliance of 5 – meter cleanliness standards for businesses / schools / child care/ recreational / matatu drivers / touts be deleted. The charges are not practical as most of the businesses extend to the roads and also noting that the businesses have also paid solid waste management fee at 10% of SBP.
- (vi) Gated community (estates) environmental solid waste payment per household (annual) be deleted. It is not practical. Most of estates have engaged private waste disposal

companies that pay licences to the County and in turn charge the residents some fees. This will amount to double taxation and make cost of doing business high.

- (vii) Beautification of residential and commercial buildings be deleted. The procedure of painting and the frequency have not been provided. Before these charges can be provided for there is need to have a law / policy in place.
- (viii) Penalty to a go – down / warehouse owner for failure to pay the prescribed fees be deleted. It is not clear which fees are being referred to here.
- (ix) Penalty for emissions per instance, registration of sand harvesting associations and penalties for transportation of materials without canvas be delete as they are covered in part 4.
- (x) Companies polluting the environment should be tasked to do safety measures to counter the deterioration of environment caused by effluents from the companies.
- (xi) Penalty for emissions per incidence of Kshs. 5,000.00 is ambiguous and needs to be deleted.
- (xii) Refuse receptacle and collection: conservancy fee at Kshs. 500.00 is a double taxation as it is similar to solid waste management fee charged at 10% of SBP. If either of these two fees is to be charged, it should apply to urban areas only.
- (xiii) Permit for tree cutting should be restricted to urban areas.
- (xiv) Environmental management (all building plans must be approved for environmental safety) charges should not apply to residential houses or the residential houses be exempted.

69. The CECM – Lands submitted a memorandum on solid waste management. The charges provided were:

	Description	Urban	Peri-urban	Rural
(i)	Single business permit (p.a) solid waste management fee	10% SBP	10% SBP	10% SBP
(ii)	Solid waste management on residential per unit	1,000.00	500.00	200.00
	<b>Application to dump on county dumpsite</b>			
(iii)	Application per vehicle p.a (sticker)	10,000	10,000	10,000
(iv)	Authority to handle waste p.a (per company)	2,000	2,000	2,000
	<b>Accessing the county dumpsite p.a</b>			
(v)	Mkokoteni / cart	3,000	2,000	1,000
(vi)	Pick up	10,000	5,000	1,000
(vii)	Canter	15,000	10,000	1,500
(viii)	Lorry	20,000	15,000	2,000
(ix)	Application fee for private dumpsite p.a	150,000	100,000	50,000
(x)	Application for private cemetery p.a	20,000	10,000	5,000
	<b>Proposed penalties and fines in solid waste</b>			

(xi)	Penalty for littering from a moving vehicle	5,000	5,000	5,000
(xii)	Tempering with litter bin	20,000	20,000	20,000
(xiii)	Urinating in undesignated places	100	100	100
	<b>Exhauster Services</b>			
(xiv)	Application fee	1,500	1,500	1,500
(xv)	Annual sticker	2,500	2,500	2,500
(xvi)	Exhauster SBP	35,000	35,000	35,000
(xvii)	Penalty for non-compliance of exhauster	50,000	50,000	50,000

70. The Committee noted the following:

- (a) That, the memorandum introduces charges of solid waste management at 10 % of SBP in peri-urban and rural areas and in residential areas and need to be deleted.
- (b) That the charges in the memorandum were more organized than in the Bill and should be adopted.

71. The CECM – Finance submitted a memorandum on Environment and Natural Resources as follows:

	Revenue Source	Description
(i)	Noise permit	1 – 5 days, Kshs.2,500.00 per day 5 – 30 days, Kshs. 2,000.00 per day Annual Noise permit Kshs. 7,500 – 10,000 (depending on establishment).
(ii)	Environmental Management (all building plans must be approved for environmental safety)	Kshs. 4,000.00 per plan
(iii)	Application fees for private solid waste transportation Authority letter for private solid waste transportation licence per vehicle per year	Kshs. 1,000.00 Kshs.10,000 p.a.
(iv)	Fire works	Kshs. 10,000,00 per event
(v)	Penalty for smoking in undesignated areas	Kshs. 200.00 per incident
(vi)	Permit for tree cutting per circumference of the tree trunk	Less than 20 cm: Kshs.30.00 20 cm – 30 cm: Kshs.1,000.00 Above 30 cm: Kshs. 3,000.00
(vii)	Penalty for non-compliance for forestry products	Kshs. 10,000.00 per incident.

72. The Committee noted the following:

- (a) The Bill had provided for noise permit per day at Kshs. 2,200.00 and Kshs. 30,000.00 per month. The Memorandum seeks to increase these daily and monthly charges to Kshs. 2,500 and over Kshs. 50,000 respectively. In addition, the annual noise permit of Kshs. 7,500 – Kshs. 10,000.00 is very low compared to the daily and monthly charges.
- (b) Environmental Management (all building plans must be approved for environmental safety) charges at Kshs. 4,000.00 were already in the Bill.
- (c) The Bill provides for authority letter to transport and dispose waste per month at Kshs.

10,000 the CECM – Finance submitted a memorandum for authority for private transportation license per vehicle per year at Kshs. 10,000.00. The Committee observed that the proposal in the bill may be beneficial for large companies on solid waste as the charge does not consider the number of vehicles the trader has while the memorandum may favor small businesses that may not own more than one vehicle. The Committee proposes to grow small entrepreneurs and create employment and also provide for application fees for private solid waste transportation.

- (d) The Bill provides fireworks permit at Kshs. 10,000 and similarly does the memorandum at the same amount.
- (e) The Bill provides for permit for tree cutting per stem while the memorandum introduces a category of less than 20 cm at Kshs. 30.00.
- (f) The Bill provides for non-compliance for charcoal and other forestry products while the memorandum also provides the same at Kshs. 20,000.00.

**(v) Part 25: Land Rates**

73. The CECM – Finance submitted memorandum on land rates and plot rent charges as follows:

	Description	Amount (Kshs)
	<b>LAND RATES CHARGES</b>	
(i)	Land rates clearance certificate	6,500
(ii)	Plot transfer	4,000
(iii)	Application for plot registration	1,000
(iv)	Plot registration	5,000
	<b>PLOT RENT CHARGES</b>	
(v)	Plot rent per year	1,000
(vi)	Plot rent penalty / interest	10,500
(vii)	Plot registration	6,000

74. The Committee noted the following:

- (a) That plot transfer had been provided for in the Bill under part 11 line 58 and 59 at a rate of between Kshs. 5,000 and 30,000. The memorandum seeks to amend these charges but provides two charges at Kshs. 4,000.00 and Kshs. 10,500.00.
- (b) That the Bill provides for regularization and issuance of allotment letters under part 25 line 3 at 1% of the current market value of land and plot registration fees under part 11 line 34 at Kshs. 10,000 for urban and peri-urban and Kshs 5,000 for rural. The memorandum proposes application fees for plot registration at Kshs. 1,000 and two charges of plot registration fees of Kshs. 5,000 and Kshs. 10,000.
- (c) That the Bill proposes annual rates minimum under part 25 line 2 at Kshs. 1,200 and the

memorandum provides plot rent per year at Kshs. 1,000.00. The memorandum proposes plot rent penalty / interest at zero charges. The Committee observed that the memorandum proposed a reduction and agrees to it.

75. The CECM = Finance submitted a memorandum request for inclusion of rate struck at the rate of 0.05 percent. This was in accordance with Section 14 of the National Rating Act, 2024. The CECM gave justification that:

(a) Value of land had increased compared to 2007 when the rate struck was 2 percent and if the same rate was subjected to the current value of property, the amount would be very high.

(b) Due to the hard economic times, it was only fair that the rate struck be reduced to 0.05 percent.

76. The Committee considered the proposal and agreed with it.

**(w) Part 27: Agriculture**

77. The CECM – Finance submitted memorandum on domestic animal/ poultry / pet vaccination charges as follows:

	Description	Urban / Peri – urban / Rural
	Vaccinations	Amount (Kshs)
(i)	Foot and mouth vaccine	30
(ii)	Lumpy skin disease	20
(iii)	Blanthax	20
(iv)	Contagious caprine pleuropneumonia (CCPP)	10
(v)	Sheep and goat pox	10
(vi)	Rabies	30
(vii)	Newcastle vaccine	10 per 1-5 birds
(viii)	Rift valley fever	Nil
(ix)	Disease Outbreak	Nil

78. The Committee noted that the charges had been reduced and this would encourage uptake of vaccinations and thus improve production in Agriculture.

**(x) Part 30: Health**

79. The public proposed that the ambulance charges be reduced and those that have not stated destination to be made clear.

80. The Committee observed the following under part 30 (V) (vi) on public health services (foods, drugs and hygiene permit fees and part 30 (W) on plan approval:

(i) No charges were provided for juice / fruit vendors and proposed Kshs. 500 which is similar to a kiosk.

- (ii) That CECM – Finance submitted a memorandum which had similar provisions of charges as those provided in the bill except. The exception in the memoranda is that it omitted charges on juice / fruit vendor and H2O refilling. The Committee observed that the two charges were necessary.
- (iii) That the charges in the memorandum of CECM – Finance dated 31<sup>st</sup> October, 2024 under public health business operating charges on restaurant business operating were very high and that the ones on the Bill were adequate.
- (iv) That charges provided in the Bill under part 30(W) and those proposed by CECM in his memorandum were similar except for the following contained in the memorandum which the Committee observed provided more clarity:

	Description	Amount
(i)	Multi dwelling flats per unit	2,000
(ii)	Offices per unit	2,000
(iii)	Go down per unit	30,000
(iv)	Mosque	5,000
(v)	Shopping mall	100,000
(vi)	Liquor industry	10,000
(vii)	Effluent treatment plants (E.T.P)	10,000

**C: Third schedule**

81. The public proposed that:

- (i) Eateries (hotels), kiosks and shops in very remote rural areas currently paying Kshs. 2,800.00 need to have the fees reduced as their sales are very low.
- (ii) Single business permit charges be merged to one license and that fire, garbage and registration be removed. In addition, all businesses under one roof should have one license especially for supermarkets.
- (iii) Cess for ballast should be reduced from Kshs. 2,000.00 to Kshs. 1,000.00 per trip.

82. The Committee observed that:

- (i) There was need to support businesses in very remote areas and that the request for reduction of fees for shops in rural areas was genuine.
- (ii) That valuing businesses under one roof for the purpose of a single license is difficult since the businesses are under different County Departments and others include the National Government officers.

**D: Fifth Schedule**

83. The CECM – Finance submitted a memorandum on business permits updated charges as

follows:

	Code	Description	Amount
(i)	805	Large industrial plant: over 75 employees or premises over 2,500 m <sup>2</sup>	120,000.00
(ii)	810	Medium industrial plant: from 16 to 75 employees or premises from 100 m <sup>2</sup> to 2,500 m <sup>2</sup>	84,000.00
(iii)	815	Small industrial plant: up to 75 employees or premises up to 100 m <sup>2</sup>	48,000.00
(iv)	820	Large workshop / service – repair contractor: over 20 employees or premises over 500 m <sup>2</sup>	60,000.00
(v)	825	Medium workshop / service – repair contractor: from 6 to 20 employees or premises from 25 m <sup>2</sup> to 500 m <sup>2</sup>	24,000.00
(vi)	830	Small workshop / service – repair contractor: up to 5 employees or premises up to 25 m <sup>2</sup>	17,000.00
(vii)	355	Large storage facility: over 5,000 m <sup>2</sup> . Godown, warehouse, liquid storage tanks complex	60,000.00
(viii)	360	Medium storage facility: from 1000 to 5,000 m <sup>2</sup> . Godown, warehouse, liquid storage tanks complex	24,000.00
(ix)	105	Large trader, shop, retail store or personal service from 21 to 100 employees and / or premises from 300 m <sup>2</sup> to 3,000 m <sup>2</sup> in a fair location.	24,000.00

84. The Committee noted that traders under schedule 5 were currently paying these charges.

### 3.4 Submissions of Executive Committee Member for Finance and Economic Planning on the Machakos County Finance Bill 2024

85. Section 132(4) of the Public Finance Management Act provides that the recommendations of the Executive Committee Member for Finance be considered when a report on the Finance Bill is tabled in the Assembly for approval. Pursuant to this provision, the County Executive Committee Member (CECM) for Finance and Economic Planning appeared before the Committee on 1<sup>st</sup> April, 2025 on invitation vide letter ref: MKSCA/PCS/CMM/FRC/VOL.13/7 dated 25<sup>th</sup> March, 2025.

86. The Committee engaged the CECM – Finance on the views of the public made during public participation on 30<sup>th</sup> May, 2024 and memoranda sent by various stakeholders as well sought clarification on various provisions of the bill. The following are the CECM – Finance recommendations which have been incorporated in the report.

(a) That it will be challenging to implement collection of sand harvesting cess per trip.

(b) Miraa transport / cess

The CECM – Finance observed that while there was need to discourage consumption of miraa / khat, the high charges proposed by the public and in the Memorandum from the Executive will encourage evasion and proposed moderate charges also expanded the bands of transporters while as follows:

	<b>Details</b>	<b>Kshs</b>
(i)	Transportation permit per month – probox (saloon car)	10,000.00
(ii)	Transportation permit per month – pick-up	15,000.00
(iii)	Transportation permit per month – lorry	25,000.00
(iv)	Boda boda transportation permit per month	1,000.00
(v)	Miraa sellers permit per month	2,000.00
(vi)	Miraa sellers permit per year	20,000.00
(vii)	Miraa health certificate p.a.	2,000.00

**(c) Control of Water Supplies**

The CECM – Finance proposed the following in the memorandum submitted by the Department of Water, Irrigation and Sanitation.

	<b>Description</b>	<b>Urban</b>	<b>Peri-urban</b>	<b>Rural</b>
(i)	Water Bowser permit per year	25,000	25,000	17,000
(ii)	Exhauster services application fees	1,500	1,500	1,500
(iii)	Use of sanitary facility	10	10	10
(iv)	Amend drilling levy per borehole to SBP per drilling rig per year	100,000	100,000	100,000
(v)	Amend test pumping per hour to test pumping per borehole	50,000	50,000	50,000

#### 4.0 COMMITTEE RECOMMENDATIONS

87. The Committee considered the views of the public collected during public participation, Memoranda submitted by various bodies and submissions of the CECM – for Finance, Economic Planning, Revenue Management and ICT. Based on these views, the Committee makes the following recommendations to be considered by the House during the Committee of the Whole House to amend the Bill:

#### 4.1 Clauses

88. The Committee recommends amendments to the following clauses, that:

- (i) Clause 42 be amended by increasing fine from Kshs.7,000 to Kshs. 50,000.00 and reduce imprisonment term from 7 months to 6 months.
- (ii) Insert a new provision under development control stating that a person shall not interfere or obstruct an authorized officer from performing lawful duties.
- (iii) Clause 93 be amended by increasing fine from Kshs.100,000 to Kshs. 200,000.00 and increasing imprisonment term from 7 months to 12 months.
- (iv) Clause 141 be amended by increasing fine from Kshs.7,000 to Kshs. 10,000.00 and imprisonment term of 6 months.
- (v) Clause 216 be amended by increasing fine from Kshs.7,000 to Kshs. 50,000.00 and increasing imprisonment term from 7 months to 12 months.
- (vi) Clause 219 be amended by including a fine of Kshs. 20,000 or imprisonment term not exceeding 12 months or both and fine of Kshs. 30,000 or imprisonment term not exceeding 18 months or both.
- (vii) Clause 231 be amended by increasing fine from Kshs.7,000 to Kshs. 15,000.00 and increasing imprisonment term from 7 months to 12 months for first offence and by increasing fine from Kshs.10,000 to Kshs. 20,000.00 and increasing imprisonment term from 12 months to 18 months for a second offence.
- (viii) Clause 241 be amended by increasing fine from Kshs.7,000 to Kshs. 15,000.00 and increasing imprisonment term from 7 months to one year for first offence and by increasing fine from Kshs.10,000 to Kshs. 20,000.00 and increasing imprisonment term from 12 months to 18 months for a second offence.
- (ix) Clause 246 be amended by increasing fine from Kshs. 5,000 to Kshs. 10,000.00 and increasing imprisonment term from 7 months to 12 months for first conviction and

by increasing fine from Kshs.7,000 to Kshs. 15,000.00 and increasing imprisonment term from 9 months to 18 months for subsequent conviction.

- (x) Clause 250 be amended by increasing fine from Kshs.10,000 to Kshs. 20,000.00 and increasing imprisonment term from 7 months to 12 months for first offence and by increasing fine from Kshs.15,000 to Kshs. 40,000.00 and increasing imprisonment term from 12 months to 18 months for a second offence.
- (xi) Clause 273 be amended by deleting it and substituting therefor with, “a person who contravenes the provisions of this Part for which no other penalty is prescribed commits an offence and shall be liable on first conviction to a fine not exceeding one hundred thousand shillings or to imprisonment for a term not exceeding eighteen months, and on each subsequent conviction to a fine not exceeding two hundred thousand shillings or to imprisonment for a term not exceeding two years or to both.”
- (xii) Clause 291 be amended by deleting the words immediately after the words “commits an offence” and substituting therefor “and shall be liable on first conviction to a fine not exceeding one hundred thousand shillings or to imprisonment for a term not exceeding eighteen months, and on each subsequent conviction to a fine not exceeding two hundred thousand shillings or to imprisonment for a term not exceeding two years or to both.

#### **4.3 First schedule**

89. The Committee recommends that fees under this schedule be retained as proposed.

#### **4.4 Part 1: Hawking**

90. The Committee recommends that:

- (i) Penalty for a hawker selling to a moving vehicle be deleted.

#### **4.5 Part 2: Public Lavatories**

91. The Committee recommends that:

- (i) Insert the following charge: use of sanitary facility Kshs. 10.00.

#### **4.6 Part 3: Non – Motorized Transport (Fees and charges on products)**

92. The Committee recommends that fees under this part be retained as proposed.

#### **4.7 Part 4: Sand harvesting / soil transportation cess**

93. The committee recommends the following amendment to the Finance Bill 2024 and insertion of the charge to the First Schedule of the Machakos County Sand Harvesting Act 2014.

- (i) That the Penalty for sand harvesting without permit per lorry be reduced from Kshs. 100,000.00 to Kshs. 20,000.00.

#### 4.7 Part 5: Extraction machine

87. The Committee recommends that:

- (i) Hiring of County works machinery per hour to private individuals be increased from Kshs. 1,000 to Kshs. 3,000.

#### 4.8 Part 6: Fodder

88. The Committee recommends that fees under this part be retained as proposed.

#### 4.9 Part 7: Public Markets and Stalls

89. The Committee recommends that:

- (i) Insert a sub – part H on cold storage with charges as storage per crate per day at Kshs. 10.00.

#### 4.10 Part 8: Residential and Commercial Rental Houses

90. The committee recommends the following amendments. That:

- (i) This part be numbered as part 8.
- (ii) The following charges be deleted:
- (a) Application for rental house
  - (b) Permit on residential and commercial houses
  - (c) Permit on each / any additional storey / floor.
- (iii) All the charges relating to rental of County houses for members of staff and non – staff in all the estates be deleted and substituted therefor with the following charges: ‘Rental fees for County Government houses’

	Details	Urban	Peri-urban	Rural
(a)	Single room	5,000	3,000	Nil
(b)	One bedroom	8,000	5,000	Nil
(c)	Two bedroom	12,000	8,000	Nil
(d)	Three bedroom	15,000	10,000	Nil

- (iv) Charges in relation to transportation and sale of Miraa / Muguka / Khat be deleted and substituted therefor with the following charges:

	Details	Kshs
(i)	Transportation permit per month – probox (saloon car)	10,000.00
(ii)	Transportation permit per month – pick-up	15,000.00
(iii)	Transportation permit per month – lorry	25,000.00
(iv)	Boda boda transportation permit per month	1,000.00

(v)	Miraa sellers permit per month	2,000.00
(vi)	Miraa sellers permit per year	20,000.00
(vii)	Miraa health certificate p.a.	2,000.00

- (v) The following penalties be applied for transportation or sale of miraa/ muguka / khat without permit:
- (a) Transportation without permit per month – vehicle Kshs. 150,000.00.
  - (b) Boda boda transportation without permit per month Kshs. 25,000.00.
  - (c) Miraa / muguka /khat sellers without permit per month Kshs. 25,000.00.
  - (d) Miraa / muguka /khat seller without health certificate Kshs. 25,000.00
- (vi) ‘Penalty for renting premises to gambling slot machines traders’ be amended to read ‘penalty per machine to landlords renting out premises to gambling slot machines traders’

#### 4.11 Part 9: Parks and Open Spaces

91. The committee recommends the following amendments, that:

- (i) Premier / super league be reduced from Kshs. 20,000.00 to Kshs. 5,000.00 treated as application fees.
- (ii) Local matches be reduced from Kshs. 10,000.00 to Kshs. 2,000.00 and treated as application fees.
- (iii) Gate charges – super league / premier league be reduced from 25% to 15% of gross gate revenue per match.
- (iv) Gate charges for local matches be deleted to encourage talent.
- (v) Add the words ‘per month’ after the words sports practice for private team.
- (vi) Stadia (league / general events) - Shooting film: documentaries per day be reduced from Kshs. 20,000.00 to Kshs. 10,000.00
- (vii) Hire of amphitheater for concert be reduced from Kshs. 100,000.00 plus 20% of gate charges to Kshs. 50,000.00 and 15% of gross gate charges.
- (viii) Hire of Machakos International Conference Centre (MICC) be reduced from Kshs. 75,000.00 per day to Kshs. 50,000.00 per day.
- (ix) Film shooting for choir at Machakos peoples park be reduced from Kshs.20,000.00 to Kshs. 10,000.00.

#### 4.12 Part 10: Parking

92. The committee recommends the following amendments, that:

- (i) Annual registration fee for pick-ups be reduced from Kshs.2,500.00 to Kshs. 1,500.00.
- (ii) Reserved parking per single slot per year be increased from Kshs. 15,000.00 to 28,800.00.
- (iii) Reserved parking per single slot per month be increased from Kshs. 2,000.00 to 2,400.00.
- (iv) Parking for distribution / loading for pick up / van per day be reduced from Kshs. 200.00 to Kshs. 100.00.
- (v) Parking for distribution / loading for canter per day be reduced from Kshs. 500.00 to Kshs. 200.00.
- (vi) Parking for distribution / loading for lorry / FH per day be reduced from Kshs. 700.00 to Kshs. 500.00.
- (vii) Parking for distribution / loading for trailer per day be reduced from Kshs. 1,000.00 to Kshs. 500.00.
- (viii) Insert word 'taxi' in line 41 of part 10 on parking to include registration fee for taxi at Kshs. 1,250.

#### 4.13 Part 11: Building Plans

93. The committee recommends the following amendments, that:

- (i) Approval of architectural drawings per square meter for warehouses and go downs in line 8 be charged: Urban – Kshs. 150.00; Peri-urban – Kshs. 100; and Rural – Kshs. 50.00.
- (ii) Perimeter fencing for chain link/ barbed wire and boundary wall in running meters and height be deleted.
- (iii) Hoarding of construction site be deleted.
- (iv) Placement of containers on a plot per annum deleted.
- (v) Application fees for dam construction be deleted.
- (vi) Landscaping fee be deleted.
- (vii) Environmental management safe guards per plan per floor be deleted.
- (viii) Way leave be deleted.
- (ix) Charges on line 91 on fire and emergency fees for building plans be deleted and substituted by the charges in the following table:

	<b>Description</b>	<b>Urban</b>	<b>Peri-urban</b>	<b>Rural</b>
1.	Bungalow	5,000	5,000	5,000
2.	Mansionatte	5,000	5,000	5,000
3.	DSQ	2,500	2,500	2,500
4.	High rise building per floor	5,000	5,000	5,000
5.	Church / mosque	5,000	5,000	5,000
6.	Supermarket	5,000	5,000	5,000
7.	Classes (per class)	2,000	2,000	2,000
8.	Shops (per shop)	2,000	2,000	2,000

9.	Godowns, warehouses, factories, store petrol station, LPG plant and storage tanks, silos (per each)	10,000	10,000	10,000
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(x) Sub-divisions of large schemes (over 100 sub plots) be charged per sub – plot as per the table below:

Sub-divisions of large schemes (over 100 sub plots) per sub plot				
a.	0 – 100 sub plots	3000	3000	3000
b.	101– 300 sub plots	2,500	2,500	2,500
c.	301 – above sub plots	1,500	1,500	1,500

#### 4.14 Part 12: Way leave license application fees

94. The Committee recommends that fees under this part be retained as proposed.

#### 4.15 Part 13: Parking Places and Omnibus/ Bus parks

95. The committee recommends the following amendments as per the table below, that:

	Description	Urban	Peri-urban	Rural
a.	Omnibus up to eight passengers per month	1,000	1,000	1,000
b.	Omnibus of 9 -14 passengers per month	3,500	3,500	3,500
c.	Omnibus of 15 - 34 passengers per month	5,350	5,350	5,350
d.	Omnibus of 34 - 42 passengers per month	7,350	7,350	7,350
e.	Omnibus of 43 and above passengers per month	10,000	10,000	10,000

#### 4.16 Part 14: Licensing of Premises and Trade

96. The committee recommends the following amendments, that:

- (i) That the word ‘sticker’ be added after the phrase ‘wholesale with distribution per year’.

#### 4.17 Part 15: Learning Institutions

97. The committee recommends the following amendments, that:

- (i) That the word ‘public’ appearing in the phrase ‘application fee for public institution p.a’ be substituted therefor with the word ‘private’.

#### 4.18 Part 16: Advertising

98. The Committee recommends insertion of the following charges for consolidated / multiple methods of advertisement:

- (i) Cluster 1: Kshs. 70 million per year  
(ii) Cluster 2: Kshs. 50 million per year  
(iii) Cluster 3: Kshs. 40 million per year  
(iv) Cluster 4: Kshs. 30 million per year  
(v) Cluster 5: Kshs. 20 million per year  
(vi) Cluster 6: Kshs. 10 million per year

- (vii) Cluster 7: Kshs. 6 million per year
- (viii) Cluster 8: Kshs. 3 million per year

**4.19 Taxi Cab**

99. The Committee recommends that this part be deleted.

**4.20 Part 17: Business Permits**

100. The Committee recommends that fees under this part be retained as proposed.

**4.21 Part 18: Building Stones**

101. The committee recommends that:

- (i) Excavation and dumping of black cotton soil be deleted.

**4.22 Part 19: Pounds**

102. The Committee recommends that fees under this part be retained as proposed.

**4.23 Part 20: Slaughter Houses**

103. The Committee recommends the following amendments to the Finance Bill 2024 and that these amendments effectively amends the First Schedule of the Machakos County Abattoirs Act 2022.

- (i) Charges at main slaughter house be amended as per the table below for urban, peri – urban and rural for the animals shown:

	<b>Description</b>	<b>Urban</b>	<b>Peri – urban</b>	<b>Rural</b>
1	Cattle	450	450	450
2	Camels	550	550	550
3	Goats	120	120	120
4	Sheep	120	120	120

- (ii) Charges for permits of animal movement and meat transportation in lines 20, 21, 22, 23, 24, 25, 26, 27, 28 and 29 of part 20 be amended by deletion and substituting with the charges below:

	<b>Description</b>	<b>Urban</b>	<b>Peri-urban</b>	<b>Rural</b>
	<b>Movement permit per animal</b>			
1.	Cattle / camel	150	150	100
2.	Goat / sheep / pig	75	75	50
3.	Meat Transport Annual License per container	200	200	200
	<b>Certificate of transport per inspected carcass</b>			
4.	Cattle / camel	30	30	30
5.	Goat / sheep / pig	20	20	20

- (iii) Licenses for dealing livestock products or offering services in lines 30, 31, 32 and 33 of

part 20 be amended by deletion and substituting with charges below:

1.	Slaughter man's license – annual	200	200	200
2.	Dispatch note for hides and skins per tonne	500	500	500
3.	Registration of hides and skin premises	2000	2000	2000
4.	Slaughter house license class A	6000	6000	6000
5.	Slaughter house license class B	5000	5000	5000
6.	Slaughter house license class C	2000	2000	2000
7.	Livestock breeding license	2000	2000	2000

(iv) Meat inspection fee in line 34, 35 and 36 of part 20 be amended by deletion and substituting with the charges in the following table:

	Description	Urban	Peri - urban	Rural
	<b>Meat inspection in private slaughter houses</b>			
1.	Cattle / camel	150	150	150
2.	Goats / sheep / pigs	50	50	50
3.	Poultry	10	10	10

#### 4.24 Part 21: Liquor Licensing

104. The Committee recommends the following amendments to the Finance Bill 2024 and that these amendments together with those contained in the Bill effectively amends the Machakos County Liquor Licensing Act, 2014 by inserting First Schedule to the Act.

- (i) For removing an alcoholic drink license be deleted.
- (ii) For the issue of an assurance under the Act be deleted.
- (iii) General retail alcoholic drink license bar be reduced from Kshs. 20,000 to Kshs. 15,000 for urban; from Kshs. 15,000 to Kshs. 10,000 for peri-urban; and from Kshs. 12,000 to Kshs. 7,000 for rural.
- (iv) Wines and spirits general retail alcoholic drink license be reduced from Kshs. 15,000 to Kshs. 12,000 for peri-urban and from Kshs. 12,000 to Kshs.10,000 for rural.
- (v) Alcoholic license (KEG) be deleted
- (vi) Penalty for unlicensed alcohol (outlet) be deleted.

#### 4.25 Part 22: Control of Water Supplies

105. The committee recommends the following amendments, that:

- (i) Hiring out of drilling rigs to private (per meter open hole) be deleted.
- (ii) Rename the phrase 'clean water tanker' in this part to 'water bowser'.
- (iii) Increase charges for clean water tanker p.a. from Kshs. 17,000.00 to Kshs. 25,000.00.
- (iv) Hiring drillings private – dry rates per meter open hole be increased from Kshs. 1,000.00

to Kshs. 3,000.00.

(v) Application fee for dam construction and related services be reduced from Kshs. 3,000.00 to Kshs. 1,500.00

(vi) Insert the following charges in this part:

	Description	Urban	Peri - urban	Rural
	<b>Water supplies</b>			
1.	Application fees	1,500	1,500	1,500
2.	Water bowser sticker	2,500	2,500	2,500
3.	Water bowser permit	25,000	25,000	17,000
4.	Penalty for non-compliance (water bowser SBP)	50,000	50,000	50,000
5.	20 litre jerican	5	5	5
	<b>Drilling borehole and related services</b>			
6.	Geological survey done by the County staff	40,000	40,000	40,000
7.	Application fees	1,500	1,500	1,500
8.	Drilling SBP per drilling rig per year	100,000	100,000	100,000
9.	Repair of borehole and pump pull out on request	40,000	40,000	40,000
10.	Trouble shooting boreholes	8,000	8,000	8,000
11.	Borehole pump installation	20,000	20,000	20,000
12.	Test pumping per borehole	50,000	50,000	50,000
13.	Penalty for non-payment of drilling levy	50,000	50,000	50,000
	<b>Dam construction and related services</b>			
14.	Application fees for dam construction	3,000	3,000	3,000
15.	Approval for private dam /weirs construction (dam exceeding 24M <sup>3</sup> )	3,000	3,000	3,000
16.	Hire of bulldozers (for desilting of dams)	50,000	50,000	50,000
17.	Penalty for non-compliance	10,000	10,000	10,000
	<b>Carbon trading</b>			
18.	Application fees – carbon trading	1,500	1,500	1,500
19.	Carbon trading SBP	40,000	40,000	40,000
20.	Penalty for non-compliance	60,000	60,000	60,000
	<b>Commercial Boreholes operated by community groups, CBOs, Individuals (other than county owned Water &amp; Sanitation Companies)</b>			
21.	Application fees	1,500	1,500	1,500
22.	Borehole SBP	30,000	30,000	30,000
23.	Penalty for non-compliance	50,000	50,000	50,000
24.	Survey for meter connection	500	500	500
25.	Meter connection	4,800	4,800	4,800

#### 4.26 Part 23: Pubic Cemetery

106. The Committee recommends that fees under this part be retained as proposed.

#### 4.27 Part 24: Environment / Solid Waste Management

107. The Committee recommends the following amendments, that:

- (i) Part 24(A) on environment / solid waste of management be deleted and replaced with the charges in the table below and the charges effectively substitutes / amends the first schedule

of the Machakos County Environmental Management Act, 2022.

A	ENVIRONMENT	Urban	Peri-urban	Rural
1.	Penalty for dumping waste (liquid/solid) in rivers	100,000	100,000	100,000
2.	Payment for social cost of environmentally harmful practices	11,000,000	11,000,000	11,000,000
3.	Penalty for emissions per incidence	5,000	5,000	5,000
4.	Penalty for smoking in undesignated places	200	200	200
5.	Permit for tree cutting	1,000		
6.	Noise pollution permit per day	2,200	2,200	2,200
7.	Noise pollution permit per month	30,000	30,000	30,000
8.	Penalty for noise pollution without permit	20,000	20,000	20,000
9.	Penalty for smoking in undesignated places	200	200	200
10.	Application fee for blasting	10,000	10,000	10,000
11.	Blasting permit	50,000	50,000	50,000
12.	Fireworks permit	10,000	10,000	10,000
13.	Cess for transportation charcoal 3 ton and below per trip	5,000	5,000	5,000
14.	Cess for transportation charcoal above 3 tons per trip	10,000	10,000	10,000
15.	Permit for tree cutting per circumference of tree trunk: less than 20 cm	30	30	30
16.	Permit for tree cutting per circumference of tree trunk: 20 cm – 30 cm	1,000	1,000	1,000
17.	Permit for tree cutting per circumference of tree trunk: above 30 cm	3,000	3,000	3,000
18.	Penalty for non-compliance for charcoal and other forestry products	10,000	10,000	10,000

- (ii) Part 24 (B) on drainage and sewerage be retained as proposed and effectively amends the Machakos County Environmental Management Act, 2022 by inserting Second schedule to the Act.
- (iii) Part 24(C) on refuse receptacle and collection be deleted and replaced with the charges in the table below and the charges effectively amends the Machakos County Environmental Management Act, 2022 by inserting Third Schedule to the Act.

A	REFUSE RECEPTACLE AND COLLECTION	Urban	Peri-urban	Rural
1.	Single business permit (p.a) solid waste management fee	10% SBP	Nil	Nil
2.	Solid waster handlers (hazardous waste) license	20,000	20,000	20,000
	<b>Exhauster Services</b>			
3.	Application fees	1,500	1,500	1,500
4.	Annual sticker	2,500	2,500	2,500
5.	Exhauster services SBP p.a	35,000	35,000	35,000
6.	Exhauster environmental county conservancy fee	5,000	5,000	5,000
7.	Penalty for non-compliance (Exhauster SBP)	50,000	5,000	50,000

<b>Application to dump on county dumpsite</b>				
8.	Application per vehicle p.a (sticker)	10,000	10,000	10,000
9.	Authority to handle waste p.a (per company)	2,000	2,000	2,000
10.	Application fee to dump at county dumsite	40,000	40,000	40,000
<b>Accessing the county dumpsite p.a</b>				
11.	Mkokoteni / cart	3,000	2,000	1,000
12.	Pick up	10,000	5,000	1,000
13.	Canter	15,000	10,000	1,500
14.	Lorry	20,000	15,000	2,000
15.	Application fee for private dumpsite p.a	150,000	100,000	50,000
16.	Application for private cemetery p.a	20,000	10,000	5,000
<b>Proposed penalties and fines in solid waste</b>				
17.	Penalty for littering from a moving vehicle	500	500	500
18.	Tempering with litter bin	20,000	20,000	20,000
19.	Urinating in undesignated places	100	100	100
20.	Exhauster environmental county conservancy fee	5,000	5,000	5,000
21.	Penalty for non-compliance to Exhauster environmental county conservancy fee	50,000	50,000	50,000

#### 4.28 Part 25: Land rates

108. The Committee recommends the following amendments:

- (i) Insert the following charges

	Description	Urban	Peri - urban	Rural
1.	Application for plot registration	1,000	1,000	1,000
2.	Plot registration fees	10,000	10,000	5,000
3.	Plot transfer fees	20,000	10,000	5,000
4.	Plot transfer (leasehold)	30,000	20,000	10,000
5.	Plot rent/ annual rate minimum	1,000	1,000	1,000
6.	Plot rent penalty / interest	Nil	Nil	Nil
7.	Rate struck	0.05 %	0.05 %	0.05 %

#### 4.29 Part 26: Weights and Measures

109. The Committee recommends that fees under this part be retained as proposed.

#### 4.30 Part 27: Agriculture

110. The Committee recommends that:

- (i) Charges on domestic animal/ poultry / pet vaccination in line 5 be deleted and substituted with the following:

	Description	Urban / Peri – urban / Rural
<b>Vaccinations</b>		<b>Amount (Kshs)</b>
1.	Foot and mouth vaccine	30
2.	Lumpy skin disease	20
3.	Blanthax	20

4.	Contagious caprine pleuropneumonia (CCPP)	10
5.	Sheep and goat pox	10
6.	Rabies	30
7.	Newcastle vaccine	10 per 1-5 birds
8.	Rift valley fever	Nil
9.	Disease Outbreak	Nil

#### 4.31 Part 28: Survey fees

111. The Committee recommends that fees under this part be retained as proposed.

#### 4.32 Part 29: Gantry

112. The Committee recommends that fees under this part be retained as proposed.

#### 4.33 Part 30: Health

113. The committee recommends the following amendments, that:

- (i) For removing an alcoholic drink license be deleted.
- (ii) In part 30 (V)(vi), insert Kshs. 500.00 for juice / fruit vendors.
- (iii) Insert the following charges under part 30(W)

	Description	Amount
1.	Multi dwelling flats per unit	2,000
2.	Offices per unit	2,000
3.	Go down per unit	30,000
4.	Mosque	5,000
5.	Shopping mall	100,000
6.	Liquor industry	10,000
7.	Effluent treatment plants (E.T.P)	10,000

#### 4.34 Fifth Schedule

114. The Committee recommends that the following be inserted in this schedule.

	Code	Description	Amount
(i)	805	Large industrial plant: over 75 employees or premises over 2,500 m <sup>2</sup>	120,000.00
(ii)	810	Medium industrial plant: from 16 to 75 employees or premises from 100 m <sup>2</sup> to 2,500 m <sup>2</sup>	84,000.00
(iii)	815	Small industrial plant: up to 75 employees or premises up to 100 m <sup>2</sup>	48,000.00
(iv)	820	Large workshop / service – repair contractor: over 20 employees or premises over 500 m <sup>2</sup>	60,000.00
(v)	825	Medium workshop / service – repair contractor: from 6 to 20 employees or premises from 25 m <sup>2</sup> to 500 m <sup>2</sup>	24,000.00
(vi)	830	Small workshop / service – repair contractor: up to 5 employees or premises up to 25 m <sup>2</sup>	17,000.00
(vii)	355	Large storage facility: over 5,000 m <sup>2</sup> . Godown. warehouse, liquid storage tanks complex	60,000.00

(viii)	360	Medium storage facility: from 1000 to 5,000 m <sup>2</sup> . Godown, warehouse, liquid storage tanks complex	24,000.00
(ix)	105	Large trader, shop, retail store or personal service from 21 to 100 employees and / or premises from 300 m <sup>2</sup> to 3,000 m <sup>2</sup> in a fair location.	24,000.00

Sign.....:.....Date.....

Hon. Francis Kitaka (MCA, Ndalani Ward)

**CHAIRPERSON – FINANCE AND REVENUE COLLECTION COMMITTEE**

## **6.0 APPENDICES**

### **APPENDIX 1: Report of Public Participation Finance Bill, 2024**

Pursuant to Article 196(1)(b) of the Constitution and Standing Order 120(3), the Committee facilitated public participation in two venues namely: Matuu town and Machakos town on 30<sup>th</sup> May, 2024. The following are views from the two venues: -

#### **A: Venue: Matuu Town, Outside Mcas Office**

The following are views of the Members of public during public participation forum of Machakos County Finance Bill, 2024 at Matuu:

1. Small eateries (hotels), kiosks and shops that are currently paying SBP at Kshs. 2,800 in rural areas like Kilango market need to have the permit reduced to Kshs. 1,500. The SBP comprises of Kshs. 300 for application, Kshs. 500 waste management and Kshs. 1,600 for permit. The daily sales for these traders is very low.
2. Supermarkets are being charged multiple licences e.g. for liquor, hotel, butchery etc. Members asked that such business be charged one license as all the business is under one roof.
3. Posho mills are facing stiff competition from sifted maize flour and asked that their SBP be reduced to Kshs. 1,600.
4. Penalty for sand harvesting without permit per lorry be reduced from Kshs. 100,000 to Kshs. 20,000. This will ensure enforcement as high penalty will encourage evasion and corruption.
5. Minor repairs and re-painting of buildings should be commercial, residential and other uses should be charged at 1,000. This will encourage safe buildings and clean towns that have good aesthetics.
6. Ambulance charges be reduced and those that have not stated destination to be made clear.
7. Miraa charges were proposed to be increased as follows to regulate consumption:
  - (i) Transportation permit per month, Kshs. 30,000.00.
  - (ii) Bodaboda transportation permit per month, Kshs. 5,000.00.
  - (iii) Miraa sellers permit per month, Kshs. 10,000.00 and per year Kshs. 110,000.00.
  - (iv) Miraa health certificate p.a Kshs, 2,000.00
8. Parking for distribution / loading need to be reduced as follows to encourage business within the County and ensure the charges mirror other towns in the country.
  - (i) Pick up / van per day, Kshs. 100.00.
  - (ii) Canter per day, Kshs. 200.00.

- (iii) Lorry / FH per day, Kshs. 500.00.
  - (iv) Trailer per day, Kshs. 500.00.
  - (v) Reserved parking per single slot per year, Kshs. 30,000.00.
  - (vi) Reserved parking per single slot per month, Kshs. 3,000.00.
9. Charges relating to rentals or rented premises should be deleted as landlords pay land rates / rent thus this is double taxation. These are:
- (i) Application for rental house.
  - (ii) Permit on residential and commercial houses.
  - (iii) Permit on each / any additional storey (floor).
10. Wholesale with distribution per year should be amended to add the words “*sticker*” after the word year. This will reduce harassment of traders with a fleet and also ease identification.

**B: Venue: Machakos Town, Machakos Social Hall**

The following are views of the Members of public during public participation forum of Machakos County Finance Bill, 2024 at Machakos town:

1. Remove fees/charges for public institutions specify (only universities) zero rate for Secondary and Primary Schools.
2. SBP charges to be merged to one license. Remove fire, garbage and registration charges. For Rural areas where the County doesn't offer cleaning services and fire rescue services can't be accessed the same charges in the SBP to be removed.
3. Public Cemetery: burial for adult to reduce from 20,000/- to 2,000/- and for child from 15,000/- to 1,500/-
4. Choir shooting at Park to reduce from 20,000/- to 10,000/-
5. Sand harvesting dealers in Matungulu represented by their chair Mr. Lucas Ngila Kivinyo of ID no. 24632532 and phone no. 0729727641. Presented a memoranda (hand written copy) proposing the following:
  - (a) Remove the monthly permit fees for 8 tonnes lorry of 29,000/-
  - (b) Charges to be done per trip, per lorry @ 1,000/-
  - (c) Retain 2,500/- sticker
  - (d) Stones Cess to reduce from 1,000/- to 500/- per trip.
  - (e) Ballast Cess to reduce from 2,000/- to 1,000/- per trip.

**APPENDIX 2: Stakeholders requested to provide views on the Finance Bill, 2024**

In accordance with Article 196(1)(b) of the Constitution and Standing Order 120(3), the Committee sought views from the following stakeholders: -

1. The Speaker, Machakos County Youth Assembly.
2. Margaret Kisilu, Benevolent Institute for Development Initiative (BIDI), Machakos.
3. The Chief Executive Officer, I Choose Life Africa (ICL), Machakos.
4. The Secretary, Machakos County CSO's Network, Machakos.
5. The General Secretary, Law Society of Kenya, LSK South Eastern Branch, Machakos.
6. The Chairman, National Council of Churches of Kenya (NCCCK), Lower Eastern Region, Machakos.
7. The Chairman, Masaku professionals, Machakos.
8. The Chairman, Blink, Machakos.
9. The Chairman, Disability Network, Machakos.
10. The Vice-Chancellor, Machakos University.
11. Regional Coordinator, Kenya Association of Manufacturers, Lower Eastern Region, KAPA Oil Refineries Ltd, Mombasa Road. P.O. Box 30225-00100, Nairobi. Email: [ceo@kam.co.ke](mailto:ceo@kam.co.ke), Phone: +254 20 2324817/8.
12. The Secretary, Outdoor Advertising Association of Kenya, Sarit Centre. P.O. Box 935-00606, Nairobi. Email: [outdoor@magnate-ventures.com](mailto:outdoor@magnate-ventures.com).
13. Office of the County Attorney – Machakos County.
14. C.E.C.M. Finance, Economic Planning, Revenue Management and ICT – Machakos County.
15. Surveyors through the C.E.C.M. Lands, Physical Planning, Housing Urban Development and Energy – Machakos County.
16. Chief Officer – Revenue Management – Machakos County.
17. Chief Officer – Culture and Tourism – Machakos County.
18. C.E.C.M. Health Services – Machakos County.
19. C.E.C.M. Water, Irrigation, Environment, Sanitation and Climate Change – Machakos County,
20. Judiciary – Machakos County.
21. The Chairman, Bodaboda Association Machakos, Allan Musembi. P.O. Box 1575,

Machakos.

Sign..........Date.....25/8/2025.....

Hon. Francis Kitaka (MCA, Ndalani Ward)

**CHAIRPERSON – FINANCE AND REVENUE COLLECTION COMMITTEE**



**REPUBLIC OF KENYA**  
**COUNTY GOVERNMENT OF MACHAKOS**  
**COUNTY ASSEMBLY OF MACHAKOS**



County Hall  
Along Mwatu wa Ngoma Rd  
P O Box 1168 – 90100  
MACHAKOS – KENYA  
Second Assembly

Email: [assemblymks@gmail.com](mailto:assemblymks@gmail.com)

**Adoption schedule for Report of Finance and Revenue Collection on Consideration of Machakos County Finance Bill, 2024**

The report was adopted by the following Members:

**Date: 25<sup>th</sup> August 2025**

	Member	Signature
1.	Hon. Francis Kitaka	
2.	Hon. Paul Wambua	
3.	Hon. Llyod Mutua	
4.	Hon. Francis Kavyu	
5.	Hon. Judas Ndawa	
6.	Hon. Irene Mulu	
7.	Hon. Hellen Ndeti	
8.	Hon. Daniel Muindi	
9.	Hon. Jackson Ndaka	
10.	Hon. Grace Bahati	
11.	Hon. Paul Muli	
12.	Hon. Boniface Katiti	
13.	Hon. Anna Ndilo	