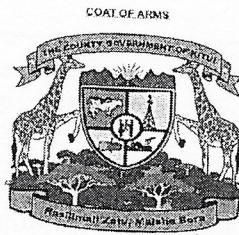


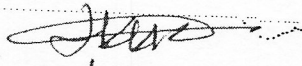
COUNTY GOVERNMENT OF KITUI

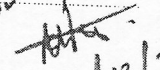


THE COUNTY ASSEMBLY
THIRD ASSEMBLY – (FOURTH SESSION)

COMMITTEE ON FINANCE AND ECONOMIC PLANNING REPORT ON
CONSIDERATION OF THE KITUI COUNTY FINANCE BILL, 2025
(COUNTY ASSEMBLY BILL, NO. 3, 2025)

Clerk
Approved.


16/12/2025

Mr. Speaker
You may approve
for tabling.

16/12/2025

Clerk Chambers,
County Assembly Buildings,
Kitui, Kenya

December, 2025

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ACRONYMS AND ABBREVIATIONS

A.I.C	- African Inland Church
C.E.C.M	- County Executive Committee Member
C.o.K	- Constitution of Kenya
E.M.S	- Electronic Mail Service
F.M	- Frequency Modulation
FY	- Financial Year.
HQ	- Headquarters
I.C.T	- Information Communication Technology
I.P.H.C	- International Pentecostal Holiness Church
Ksh.	- Kenya Shillings
LIUD	- Lands, Infrastructure and Urban Development
M.C.A	- Member of County Assembly
PFM	- Public Finance Management Act, 2012.
PLWDs	- Persons Living with Disabilities
PSVs	- Public Service Vehicles
SACCO	- Savings and Credit Co-operative Organisations
S.O	- Standing Orders
T.S.C	- Teachers Service Commission

1.0 PREAMBLE

Hon. Speaker,

Chapter Twelve of the Constitution of Kenya, 2010, together with the provisions of the Public Finance Management Act, 2012, mandates the Legislature to exercise oversight in the management of public resources through mobilisation, allocation, monitoring, and control.

Furthermore, Article 209 of the Constitution empowers County Governments to impose property rates, entertainment taxes, and any other tax authorised by an Act of Parliament, as well as to levy charges for services rendered by the County.

In light of these provisions, it is imperative that the requisite legislation and other necessary regulatory instruments be enacted and duly approved by this Honourable Assembly to facilitate effective local revenue collection, as envisaged under Section 133 of the Public Finance Management Act, 2012.

2.0 MANDATE OF THE COMMITTEE

Hon. Speaker,

The mandate, functions, and roles of the Committee are derived from the County Assembly of Kitui Standing Orders (Second Edition) No. 190 (4) and (5), and further elaborated in the Second Schedule thereto, which delineates the subject areas for the respective Sectoral Committees. Specifically, the same Standing Orders No. 190 (5) (b) provides that: *"Each Sectoral Committee shall study the programme and policy objectives of departments and assess the effectiveness of their implementation."*

3.0 COMPOSITION OF THE COMMITTEE

Hon. Speaker,

The Sectoral Committee on Finance and Economic Planning was established pursuant to the County Assembly of Kitui Standing Orders (Second Edition), Standing Order No. 190 and is constituted as follows:

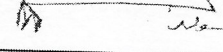
- | | |
|---------------------------------|--------------------|
| 1. Hon. Daniel Kimanzi Muange | – Chairperson |
| 2. Hon. Waziri Bakari | – Vice-Chairperson |
| 3. Hon. Mary P. Ndumbu | –Member |
| 4. Hon. David Masaku Munyau | –Member |
| 5. Hon. Paul Maluki | –Member |
| 6. Hon. Benjamin Mulandi | –Member |
| 7. Hon. Peter Kitonyo Mwanza | – Member |
| 8. Hon. Priscilla Martha Makumi | –Member |
| 9. Hon. Sammy Munyithya | – Member |
| 10. Hon. Munira Mohamed | – Member |
| 11. Hon. Grace Syoindo Mulandi | – Member |

4.0 ACKNOWLEDGEMENT

Hon. Speaker,

The Committee wishes to convey its profound appreciation to the Office of the Speaker and that of the Clerk of the County Assembly for the unwavering support and facilitation extended in the discharge of its mandate, as well as for the opportunity accorded to prepare and present this report.

The Committee further expresses its sincere gratitude to the Secretariat for their invaluable technical support, guidance, and contributions throughout the compilation of this report.

SIGNATURE  DATE 15/12/2025

HON. DANIEL KIMANZI MUANGE- MCA

CHAIRPERSON, COMMITTEE ON FINANCE AND ECONOMIC
PLANNING

COUNTY ASSEMBLY OF KITUI.

REPORT PREPARED BY;

- | | |
|------------------------|---------------------------|
| 1. Mr. Cyrus Kiema | - Senior Clerk Assistant. |
| 2. Mr. Swazuri Makuthu | - Clerk Assistant II |
| 3. Mr. Benjamin Muimi | - Clerk Assistant II |
| 4. Ms. Onesmus Mbuko | - Fiscal Analyst II |
| 5. Mr. Douglas Mutua | - Hansard Reporter II |

5.0 BACKGROUND

Hon. Speaker,

Section 133 of the Public Finance Management Act, 2012, stipulates that *"not later than ninety days after the passing of the Appropriation Bill, the County Assembly shall consider and approve the Finance Bill with or without amendments."*

In compliance with this requirement, and through the Office of the Governor, the County Executive Committee Member responsible for Finance, Economic Planning, and Revenue Management submitted to this Honourable Assembly the Kitui County Finance Bill, 2025, on Tuesday, 30th September, 2025, for consideration and approval.

Hon. Speaker,

The County Assembly of Kitui Standing Orders (Second Edition) Standing Order No. 110, which governs the introduction of Bills to the Assembly, states under subsection (6) that *"A Bill shall be signed by the Member in charge of it and shall be introduced by way of First Reading in accordance with Standing Order 119 (First Reading of Bills)."*

Pursuant to the said provisions, the submitted Kitui County Finance Bill, 2025 was **read for the First Time** during a sitting held on Wednesday, 5th November, 2025, during the afternoon session, and was thereafter committed to the Committee on Finance and Economic Planning in accordance with the County Assembly of Kitui Standing Orders (Second

Edition), No. 217. The Committee was consequently tasked to deliberate on the Bill, consider the views of the general public as required by law, and prepare a report for tabling before this Honourable House.

Hon. Speaker,

In line with the provisions of **Article 118(1) (b)** of the Constitution of Kenya 2010, as read together with County Assembly of Kitui Standing Orders (Second Edition) **No. 120(3)**, the Committee to which a Bill is committed is obligated to **facilitate public participation** and to **take into account the views and recommendations** of the public and relevant stakeholders when preparing its report to the Assembly.

Pursuant to this mandate, a public notice was published in the *Nation* newspaper on Tuesday, 11th November 2025 (*Annexe v*), and corresponding announcements were made on the local radio stations Mbaitu FM and County FM from Friday, 14th to Monday, 17th November 2025. These notices invited members of the public to attend the scheduled public participation forums or to submit written memoranda to the County Assembly regarding the Kitui County Finance Bill, 2025.

Hon. Speaker,

Further, the committee conducted a public hearing on the Finance Bill, 2025 in different parts of the County as indicated below: -

Day One: Monday, 17th/11/2025

- i. Mwingi North Sub-County-Tseikuru Resource Centre-(Tseikuru Ward).
- ii. Mwingi Central Sub-County- Mwingi Resource Centre- (Kivou Ward).

Day Two: Tuesday, 18th/11/2025

- i. Mwingi West Sub-County -TSC Hall- (Migwani Ward).

- ii. Kitui West Sub-County- A.I.C Kauwi- (Kauwi Ward).

Day Three: Wednesday, 19th/11/2025

- i. Kitui East Sub-County- A.I.C Zombe- (Zombe/Mwitika Ward).
- ii. Kitui South Sub-County- Mutomo Chief's Camp-
(Mutomo/Kibwea Ward).

Day Four: Thursday, 20th/11/2025

- i. Kitui Rural Sub-County- Kanyangi Market Shed-(Kanyangi Ward).
- ii. Kitui Central Sub-County- Sokomoko IPHC Church-
(Kyangwithya West Ward).

Day Five: Friday, 21st /11/2025

- An interactive Virtual meeting on the Google Meet platform vide link <https://meet.google.com/pxm-hdhc-luj> held at Parkside Villa Hotel in Kitui town from 12:30 pm to 2:30 pm.

Hon. Speaker,

Thereafter, the Committee on Finance and Economic Planning reviewed the Finance Bill for FY 2025 and the public participation reports (*Annexe vi*), and took into account the views presented by the CECM for Finance, Economic Planning and Revenue Management, Mr. Peter Kilonzo, and the Assistant Director of the County Revenue Department, Mr. John Muema, in compliance with Standing Order No. 217 (Second Edition) of the County Assembly of Kitui. The Committee has accordingly compiled this report for adoption by this House.

6.0 OVERVIEW OF THE FINANCE BILL, FY 2025.

Hon. Speaker,

The Kitui County Finance Bill, 2025, as submitted to this Honourable Assembly, is structured into five distinct Parts, which are outlined and summarised as follows:

PART I – PRELIMINARY

This Part provides for the short title and commencement of the Act, as well as the objects and purpose thereof. It establishes the general framework within which the provisions of the Bill are to be interpreted and implemented.

PART II — TAXES, FEES AND CHARGES PAYABLE, AND RATES APPLICABLE

This Part addresses—

1. The imposition and variation of taxes, rates, fees, and charges; and
2. Directions and resolutions made under the provisions of the former Local Governments Act.

The purpose of this Part is to ensure that the County's revenue base is safeguarded from potential losses that may arise through omissions by anchoring all applicable taxes, fees, and charges in law.

PART III – FINES AND PENALTIES

This Part sets out various fines and penalties applicable under the Bill. These include penalties on outstanding property rates, arrears on house rent, unpaid business permits, and other general non-compliance penalties intended to promote fiscal discipline and timely payment of County dues.

PART IV – MISCELLANEOUS PROVISIONS

This Part outlines **miscellaneous provisions** relating to—

- The **appointment and duties of agents** for the collection of County revenue;
- Measures to **prevent non-remittance** of collected funds;
- **Amendments to the Schedules**; and
- The **power to make regulations** necessary for the effective implementation of the Act.

PART V – SCHEDULES

The Bill contains two Schedules—

- The First Schedule prescribes the specific taxes, charges, fees, and rates applicable within the County; and
- The Second Schedule provides a classification of markets and economic zones, which forms the basis for determining the applicable fees and charges for various categories.

This categorisation assists in prescribing and the application of County levies.

Hon. Speaker,

The **Memorandum of Objects and Reasons** of the Bill underscores its primary objective, which is to prescribe the **rates of taxes, fees, and charges** payable on various sources of County revenue. These include **land and buildings, businesses, markets, agricultural produce, outdoor advertisements, health services, vehicle parking, heritage sites, county parks, entertainment, and mining or extraction activities.**

7.0 CONSIDERATION OF THE KITUI COUNTY FINANCE BILL 2025.

Hon. Speaker,

In the course of preparing this Report, the Committee convened five (5) sittings at 052 Leisure Resort in Mwingi between 11th and 15th December, 2025. Throughout these sittings, the Committee undertook an exhaustive

and rigorous review of the Kitui County Finance Bill, 2025, with specific regard to the implementation of the Kitui County Finance Act, 2024, and the attendant challenges that arose during its execution.

Hon. Speaker,

The Kitui County Finance Bill, 2025, as presented to the Committee, introduces a range of new, amended, increased, reduced, and repealed charges, fees and taxes, some of which are presently imposed by the County Government but were not explicitly anchored in the Finance Act, 2024.

The main aim of these proposals is to standardise such levies by expanding and separating existing charges into clearer and more manageable categories, thereby enhancing transparency, accuracy, and overall efficiency in the management of county revenue.

Hon. Speaker,

The Bill, as presented, aims to restructure and rationalise various charges, with only minor adjustments intended to enhance efficiency, transparency, and convenience in the administration and collection of County revenue.

Hon. Speaker,

The newly proposed charges aim to address emerging and evolving business activities resulting from the County's increasingly diversified and dynamic economic environment, as outlined in the First Schedule. Additionally, the Bill suggests reductions in certain existing charges, particularly those impacting residents in the lower economic stratum, to ease their financial burden while promoting investment and boosting economic participation among small and medium-sized enterprises.

Further, pursuant to Section 132(4) of the Public Finance Management Act, 2012, the Committee received a memorandum from the CECM for Finance, Economic Planning and Revenue Management regarding the reinstatement of

omitted fines and penalties in the submitted Kitui County Finance Bill, 2025.
(Annexe vii).

Hon. Speaker,

This comparative assessment of the proposed amendments against the provisions of the current Finance Act formed a critical evidentiary foundation for the Committee's observations, conclusions, and recommendations as set out in this report.

Hon. Speaker,

In the course of its deliberations, the Committee was guided by the following key considerations:

- i. **The prevailing economic conditions within the County**, including the categorisation of various economic zones into distinct groupings as provided in the Second Schedule of the Bill;
- ii. **The effectiveness and outcomes of previous Finance Acts**, with particular emphasis on the lessons learned and areas identified as requiring further improvement;
- iii. **The imperative to broaden and enhance the County's revenue base**, through the exploration and adoption of diverse, innovative, and sustainable revenue streams as proposed in the Bill;
- iv. **The need to cultivate a conducive investment climate**, with a view to attracting investors, boosting revenue generation, and improving the livelihoods of County residents through expanded employment opportunities; and
- v. **The importance of establishing a robust and efficient revenue administration framework**, anchored in the principles of optimal taxation and best practices in public finance management.

Hon. Speaker,

These considerations collectively informed the Committee's analysis and shaped the recommendations presented in this Report.

8.0 GENERAL FINDINGS AND OBSERVATIONS.

Hon. Speaker,

The Committee, upon thorough scrutiny of the submitted Kitui County Finance Bill, 2025, made the following key observations:

- i. **Page 128 – Fines and Penalties:** The provision relating to the dropping off and picking up of passengers outside the designated bus park has been omitted in its entirety, thereby necessitating justification for its exclusion or reconsideration for reinstatement.
- ii. **Pharmaceutical and Non-Pharmaceutical Supplies:** The Committee noted irregularities in the procurement and distribution of pharmaceutical and non-pharmaceutical commodities, resulting in frequent stock-outs across numerous health facilities. This has impeded public access to affordable healthcare services and caused a shift in clientele to private providers, leading to significant revenue loss for the County.
- iii. **Political Interference:** The Committee observed instances of intermittent political interference in the collection and management of own-source revenue, adversely affecting efficiency, accountability, and overall revenue performance.
- iv. **Businesses Promoting Social Ills:** The Committee is of the view that businesses likely to encourage moral decline such as those dealing in khat and alcoholic beverages should be discouraged through the imposition of higher taxation.
- v. **Climate-Degrading Activities:** The Committee further observed that businesses whose activities have a negative impact on the climate

should be subject to effective regulatory control, supported by appropriate policy and legislative frameworks.

9.0 RECOMMENDATIONS AND PROPOSED AMENDMENTS TO THE BILL

Hon. Speaker,

Upon a comprehensive examination of the Kitui County Finance Bill, 2025, and following extensive deliberations and consultations with relevant stakeholders, the Committee hereby presents the following general recommendations and specific proposed amendments for the consideration and adoption of this Honourable Assembly:

a. General Recommendations

- i. **Enactment of Public Participation Law:** The County Government should prioritise and expedite the enactment of the Public Participation Law, with a view to addressing the concerns raised by members of the public regarding the coordination, inclusivity, and overall conduct of public participation exercises undertaken by both arms of Government.
- ii. **Strengthening Revenue Administration:** To realise the County's projected revenue targets and enhance efficiency in revenue administration and collection, all relevant legislation and policy instruments including the Revenue Administration Bill be drafted, processed, and enacted without undue delay.
- iii. **Market Infrastructure Improvements:** That the Ministry of Trade, Industry, MSMEs, Innovation and Cooperatives undertake immediate and continuous upgrades of market facilities across the County to address structural and logistical challenges that impede effective revenue collection. Further, the Ministry should convene annual trade fairs and exhibitions to promote locally produced goods and expand market access.

- iv. **Tax Incentives and Compliance Measures:** That the County Treasury, in consultation with the County Assembly, establish tax incentives such as penalty waivers, flexible instalment payment arrangements, and tax compliance awards to recognise and encourage voluntary compliance among the business community.
- v. **Civic Education and Public Awareness:** That comprehensive civic education and public sensitisation on revenue-related matters be conducted before the preparation of subsequent Finance Bills to ensure that stakeholders are familiar with proposed revenue measures, targets, and implementation strategies.
- vi. **Adherence to Statutory Timelines:** That the County Executive Committee Member (CECM) for Finance, Economic Planning and Revenue Management strictly comply with Section 132 of the Public Finance Management Act, 2012, by submitting the Finance Bill within the statutory timelines to afford the Assembly adequate time for review and approval.
- vii. **Inclusion of Comparative Revenue Tables:** The Finance Bill includes a comparative column highlighting both the existing and proposed charges, thereby promoting transparency and enabling the public to easily discern variations in fees and rates.
- viii. **Automation of Revenue Systems:** The County Government adopt full automation of revenue collection systems to bolster efficiency, accountability, and transparency, noting that the long-term benefits significantly outweigh the initial installation costs.
- ix. **Enhanced Oversight and Budget Monitoring:** The County Assembly, through its Committees, intensifies its oversight role and strengthens budget monitoring mechanisms to ensure strict

adherence to approved budgets and to prevent incidents of fund misallocation or deviation.

- x. **Operationalisation of the Kitui County River Basins Sand Utilisation and Conservation Act, 2024:** The County Government should expedite the operationalisation of the Kitui County River Basins Sand Utilisation and Conservation Act, 2024. Effective implementation of this legislation will enhance regulatory compliance and enable the County to realise its revenue targets more efficiently.
- xi. **Formulation of the Inspectorate, Compliance and Enforcement Bill:** That, to support the attainment of the County's projected revenue targets, the Office of the Governor should fast-track the development of a County Inspectorate, Compliance and Enforcement Bill. This framework is essential for strengthening monitoring, enhancing compliance, enforcing County laws and regulations; and streamlining prosecutorial processes within the County.
- xii. **Fast-Tracking of the Health Facilities Improvement Financing Bill:** The assembly should expedite the enactment of the *Kitui County Health Facilities Improvement Financing Bill*. Once enacted, this legislation will incentivise health facilities to enhance their revenue generation capacity and, in turn, improve overall service delivery and healthcare outcomes.

b. Proposed Specific Amendments to the Bill.

Hon. Speaker,

Pursuant to the provisions of County Assembly of Kitui Standing Order (Second Edition) No. 123, which outlines the sequence for the

consideration of a Bill in the Committee of the Whole County Assembly, the following order shall apply:

"In considering a Bill in Committee, the various parts thereof shall be considered in the following sequence:-

- a. Clauses as printed, excluding those providing for the citation, commencement, and interpretation;*
- b. New clauses;*
- c. Schedules;*
- d. New schedules;*
- e. Interpretation;*
- f. Preamble, if any;*
- g. Long title;*
- h. Clauses providing for the citation and commencement."*

In strict adherence to the foregoing provisions, the Committee makes the following specific recommendations and proposed amendments to the Kitui County Finance Bill, 2025:

CLAUSES WITHOUT AMENDMENTS

CLAUSE 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12 & 13

THAT, Clauses 2,3, 4, 5, 6, 7, 8, 9, 10, 11, 12 and 13 as printed be part of the Bill.

SCHEDULES WITHOUT AMENDMENTS

THAT, the Second Schedule of the Bill as printed be the Second Schedule to the Bill.

SCHEDULES WITH AMENDMENTS

THAT, amend the First Schedule of the Bill as contained in the table below;

SCHEDULE 1: TAXES, CHARGES, FEES & RATES.

1.4 FINES AND PENALTIES

Description	Unit of Measure	FY 2025/2026
Dropping and Picking Passengers Outside Bus Park a) Buses b) Nissan c) Unregistered PSVs d) Touting Fee e) Un-uniformed PSV Sacco staff Inside Bus Park	Per Vehicle	It was entirely dropped.
<i>Committee's Recommendations</i> <u>Reinstate</u> Dropping and Picking Passengers Outside Bus Park a) Buses b) Nissan c) Unregistered PSVs d) Touting Fee e) Un-uniformed PSV Sacco staff Inside Bus Park	Per vehicle per trip	a) 5,000 b) 2,500 c) 5,000 d) 2,000 e) 1,000
Selling of Stocks Outside Stock Yard a) Cow b) Goat/Sheep/Pig c) Chicken	Per Animal Per Chicken	It was entirely dropped.
<i>Committee's Recommendations</i> <u>Reinstate</u> Selling of Stocks Outside Stock Yard a) Cow b) Goat/Sheep/Pig c) Chicken	Per Animal Per Chicken	a) 100 b) 50 c) 20
Illegal Grazing in Public Land a) Cow b) Goat/Sheep/Pig	Per Animal Per Animal	It was entirely dropped.

<i>Committee's Recommendations</i>		
<i>Reinstate</i> Illegal Grazing in Public Land a) Cow b) Goat/Sheep/Pig	<i>Per Animal</i> <i>Per Animal</i>	a) 100 b) 50

LONG TITLE

THAT, the long title of the Bill as printed be the Title to the Bill.

CLAUSE 1 – SHORT TITLE AND COMMENCEMENT

THAT, Clause 1 of the Bill as printed be part of the Bill. .

Hon. Speaker,

The Committee finally recommends that all other provisions of the Bill, as contained in the First Schedule to be adopted as printed and be part of the Bill.

9.1 JUSTIFICATIONS FOR THE COMMITTEE'S RECOMMENDATIONS ON THE SCHEDULES

Hon. Speaker,

The Committee presents the following justification informing the proposed amendments to the First Schedule:

- i. The reinstatement of fines and penalties on descriptions such as dropping and picking passengers outside designated bus parks, selling stock outside stock yards, and illegal grazing on public land, which had been omitted in the submitted Kitui County Finance Bill, 2025. The Committee observed that the omission of these essential penalties would create a regulatory gap that could promote lawlessness in the County.

10.0 CONCLUSION

Hon. Speaker,

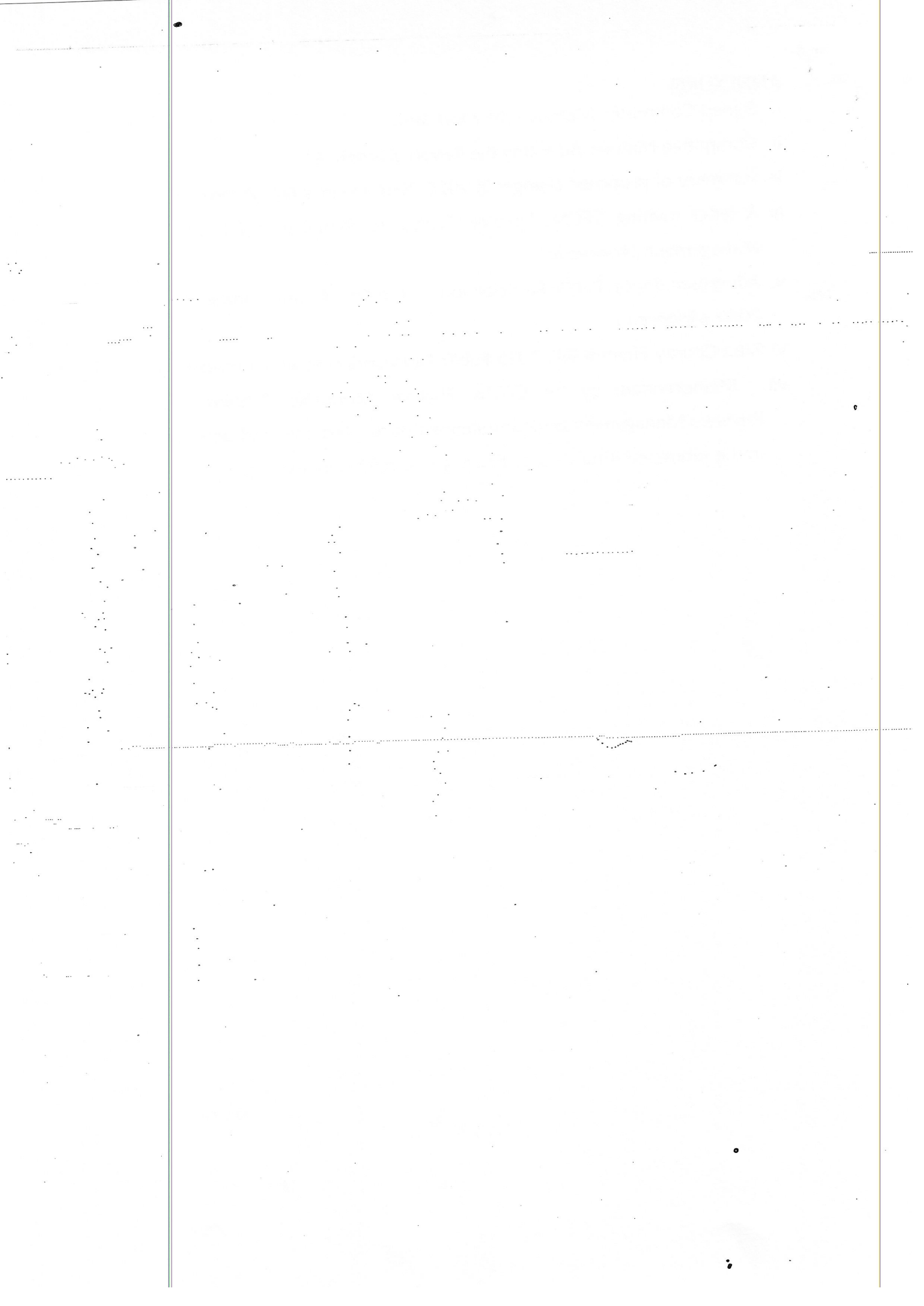
In conclusion, and on behalf of my colleagues in the Committee, I wish to assure this Honourable House that the recommendations made in this report are intended to enable Kitui County to realise its projected revenue targets through effective implementation and enforcement of the proposed taxes, fees, charges, and rates for the Financial Year 2025/2026, while concurrently addressing the challenges experienced in previous fiscal years.

Hon. Speaker,

It is therefore my honour and privilege, on behalf of the Sectoral Committee on Finance and Economic Planning, to lay before this Honourable House the report on the Kitui County Finance Bill, 2025, together with its recommendations, for consideration and adoption.


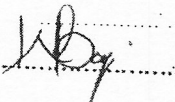
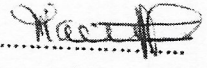
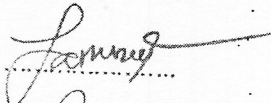
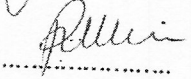
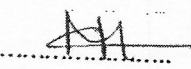


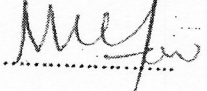
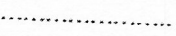
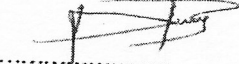
ANNEXURES

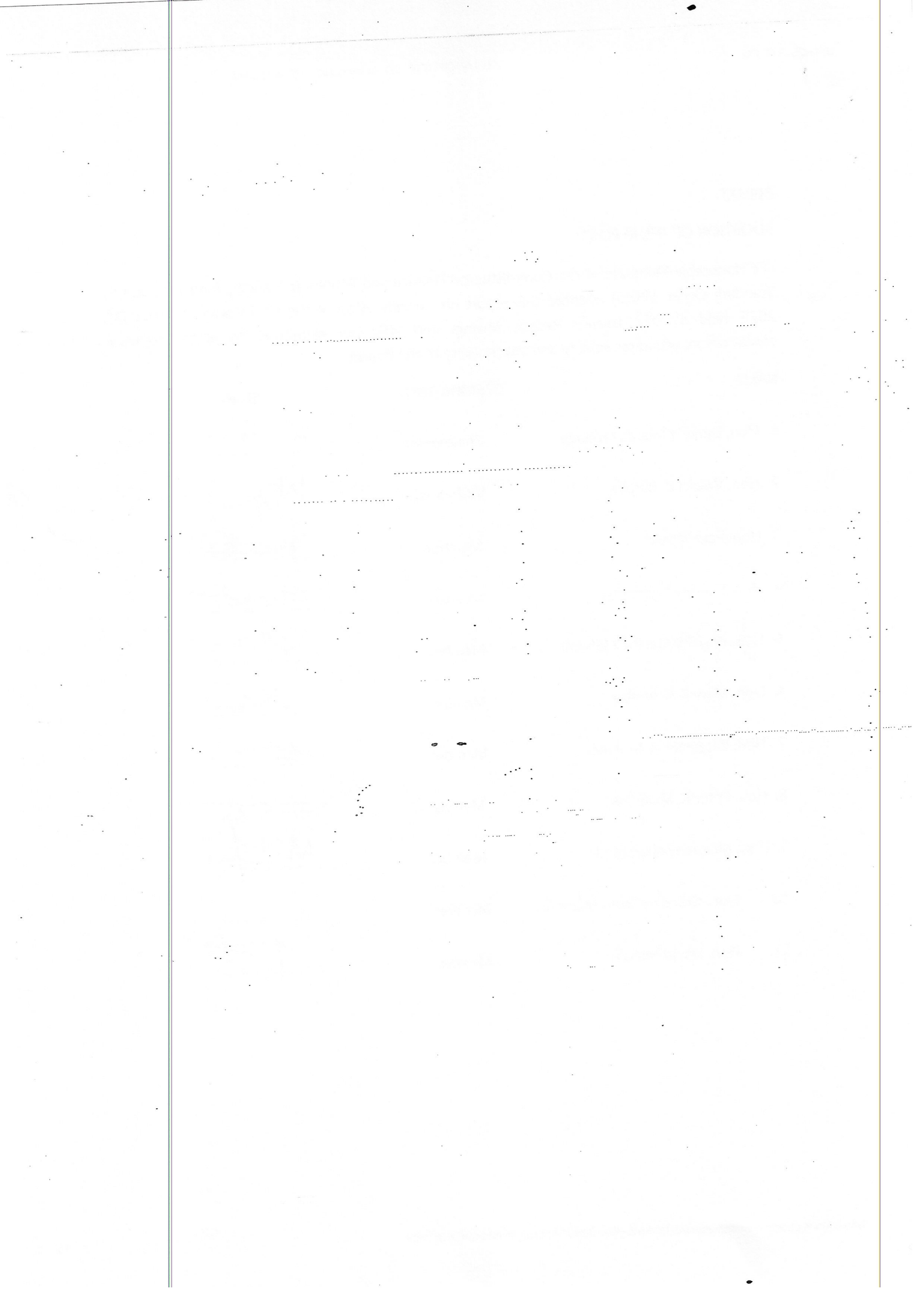
- i. Signed Committee Members list (*Annexe i*).
- ii. Committee Minutes Adopting the Report (*Annexe ii*)
- iii. Summary of proposed changes in 2025/2026 Finance Bill (*Annexe iii*)
- iv. A letter inviting CECM, Finance, Economic, Planning and Revenue Management (*Annexe iv*)
- v. Advertisement on Public Participation on the Kitui County Finance Bill, 2025 (*Annexe v*)
- vi. Kitui County Finance Bill, 2025 Public Participation reports (*Annexe vi*)
- vii. Memorandum by the CECM- Finance, Economic Planning and Revenue Management on Reinstatement of omitted fines and penalties in the submitted Kitui County Finance Bill, 2025 (*Annexe vii*).



Annex I**ADOPTION OF THE REPORT**

We Honorable Members of the Committee on Finance and Economic Planning have pursuant to Standing Order 190(5) adopted this report on Consideration of the Kitui County Finance Bill, 2025 held at 052 Leisure Resort, Mwingi and affix our signatures to affirm approval, confirmation; accuracy, validity and authenticity of the Report.

NAME	DESIGNATION	SIGN.
1. Hon. Daniel Kimanzi Muange	Chairperson	
2. Hon. Waziri B. Baraka	V/Chairman	
3. Hon. Paul Maluki	Member	
4. Hon. Sammy Muniyithya	Member	
5. Hon. Priscilla Martha Makumi	Member	
6. Hon. Mary P. Ndumbu	Member	
7. Hon. Benjamin N. Mulandi	Member	
8. Hon. Peter K. Mwanza	Member	
9. Hon. Munira Mohammed	Member	
10. Hon. Grace Syoindo Mulandi	Member	
11. Hon. David Masaku	Member	



Annex II

COUNTY ASSEMBLY OF KITUI

MINUTES OF THE COMMITTEE ON FINANCE AND ECONOMIC PLANNING MEETING DURING THE CONSIDERATION OF THE KITUI COUNTY FINANCE BILL, 2025 HELD AT 052 LEISURE RESORT -MWINGI, ON 15TH DECEMBER, 2025 AT 10.30 A.M.

MEMBERS:

1. Hon. Daniel Kimanzi Muange	Chairperson
2. Hon. Waziri Bakari Baraka	Vice-Chair Person
3. Hon. Paul Maluki	Member
4. Hon. Sammy Munyithya	Member
5. Hon. Priscilla M. Makumi	Member
6. Hon. Mary P. Ndumbu	Member
7. Hon. Benjamin N. Mulandi	Member
8. Hon. Peter Kitonyo Mwanza	Member
9. Hon. David Masaku	Member
10. Hon. Munira Mohamed	Member
11. Hon. Grace Syoindo Mulandi	Member

IN ATTENDANCE:

1. Cyrus Kiema	Snr. Clerk Assistant
2. Dennis Makuthu-	First Clerk Assistant (Taking Minutes)

AGENDA

- 1) Prayer
- 2) Communication from the chair
- 3) Adoption of Committee report on consideration of the Kitui County Finance Bill, 2025.

MIN (FN& EP) 079/2025: PRAYER

The proceedings commenced with a prayer.

MIN (FN& EP) 080/2025: COMMUNICATION FROM THE CHAIR

The Chairperson thanked and welcomed Members to the sitting convened to adopt the report for onward transmission for tabling and subsequent adoption by the house, pursuant to County Assembly of Kitui Standing Order No. 190(5).

MIN (FN& EP) 081/2025: ADOPTION OF THE COMMITTEE REPORT ON CONSIDERATION OF THE KITUI COUNTY FINANCE BILL, 2025

Members were taken through the draft report, deliberated and adopted the same as the final copy for onward transmission for the tabling and subsequent adoption by the House, pursuant to County Assembly of Kitui Standing Order No. 190(5). Members then appended their signatures in a copy of the register (annex i) attached to the report in assertion with the content thereto.

MIN (FN& EP) 082/2025: ADJOURNMENT

There being no other business, the meeting was adjourned at 12.45 PM.

DENNIS MAKUTHU
For: CLERK OF ASSEMBLY
COUNTY ASSEMBLY OF KITUI

CONFIRMED: _____

HON. DANIEL KIMANZI MUANGE
CHAIRPERSON; FINANCE AND ECONOMIC PLANNING
COUNTY ASSEMBLY OF KITUI

DATE: 13/12/2025

COUNTY GOVERNMENT OF KITUI

SUMMARY OF PROPOSED CHANGES IN 2025/2026 FINANCE BILL

1. COUNTY TREASURY AND MUNICIPALITIES

B/C	Brim Code Description	Kitui County Head Quarters 2025/2026 Kshs	Mwingi Town 2025/2026 Kshs	Sub County Headquarters/ Upcoming Commercial Centers 2025/2026 Kshs	All Other Trading Centers 2025/2026 Kshs	Finance Act Proposed Changes
152	Large scale water purification and bottling plant	40,000	40,000	40,000	40,000	Expanding tax base
233	Beauty shops with hair products and beauty chemicals(wholesale and retail)	10,000	8,000	6,000	4,000	Expanding tax base
241	Temporary structures/kiosks	3,000	2,500	2,000	1,500	Unbundling
265	Traders operating in veranda and under umbrellas	1,500	1,500	1,000	1,000	Unbundling
270	Tyre repair	2,000	2,000	1,500	1,000	Expanding tax base
275	Detergent soaps/chemicals	2,000	2,000	2,000	2,000	Expanding tax base
301	Transportation per vehicle per annum (trailers/lorries) excluding ballast, Timber, barter market products and building stones transporters.	15,000	15,000	15,000	15,000	Unbundling
302	Transportation per vehicle per annum (mini-lorries/canter) excluding ballast, Timber, barter market products and building stones transporters.	12,000	12,000	12,000	12,000	Unbundling

303	Transportation per vehicle per annum (pick-up/saloon cars) excluding ballast, Timber, barter market products and building stones transporters.	10,000	10,000	10,000	10,000	Unbundling
304	Transportation of ballast, Timber, barter market products and building stones transporters per year trailers/lorries	50,000	50,000	50,000	50,000	Unbundling
305	Transportation of ballast, Timber, barter market products and building stones transporters per year mini-lorries/canter	40,000	40,000	40,000	40,000	Unbundling
320	Communication Company mini-dealers	40,000	40,000	40,000	40,000	Unbundling
501	Large-High Standard Lodging House /Hotel D Class Over 100 Rooms/ swimming pool and other recreational facilities	50,000	45,000	40,000	30,000	Additional description
502	Large-High Standard Lodging House /Hotel D Class from 50-99 Rooms/ swimming pool and other recreational facilities	40,000	35,000	30,000	25,000	Additional description
512	Large Restaurant with Bar/ Membership Club with over 30 customers seating capacity/ swimming pool and other recreational facilities	15,000	12,000	10,000	7,500	Additional description
536	Large AirBnB-over 10 units	15,000	12,000	10,000	8,000	Expanding tax base
537	Medium AirBnB between 6-10 units	12,000	10,000	8,000	6,000	Expanding tax base
538	Small AirBnB between 1-5 units	10,000	8,000	6,000	5,000	Expanding tax base

803	Large Private Crusher	30,000	30,000	30,000	30,000	Expanding tax base
804	Small Private Crusher	20,000	20,000	20,000	20,000	Expanding tax base
805	Private Weighbridge	50,000	50,000	50,000	50,000	Expanding tax base

PSV Parking fees per vehicle before 5th of the month for monthly payment	Period	Charges in 2024/2025	Proposed 2025/2026
b) Psv (Above 30 passengers)	Per Month	4,500	5,000
d) Psv (20- 30 passengers)	Per Month	2,500	3,500
f) Psv (. 1- 19 passengers)	Per Month	2,000	3,000
g) Vehicles not registered in any SACCO in Kitui	Per entry	2000	1,000

Street Parking Fees		Charges in 2024/2025	Proposed 2025/2026
b) Mini Lorry/ Canter	Per Day	150	200
	Per Month	2,250	3000
c) Pick up	Per Day	70	150
	Per Month	1,125	1,500
h) Tractor/trailers	Per Day	250	300
	Per Month	5,000	6,000

D) BARRIER CHARGES			
	Ballast		
64	Vehicle	per trip up to 1 ton	700
		Per trip upto 4 tons	1,200
		Per trip above 4 tons	1,500
		per trip over 7 tons	2,000

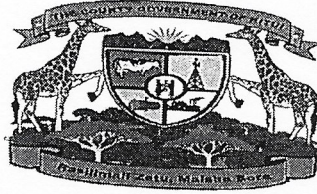
1.4 FINES AND PENALTIES

No s	Description	Unit of Measure	FY 2024/25	FY 2025/26
55	Impounding and confinement of charcoal	Per sack	N/A	200

No s	Description	Unit of Measure	FY 2024/25	FY 2025/26
72	Obstruction per vehicle	Per day	N/A	2,000
78	Street vendors in undesignated areas	Per vendor	N/A	500

COUNTY ASSEMBLY OF KITUI

TEL: (044)22914
Email: info@kituiassembly.go.ke
Website:
www.kituiassembly.go.ke



Clerk's Office,
Kitui County Assembly,
P.O. Box 694-90200,
Kitui, Kenya.

OFFICE OF THE CLERK

When replying please quote our ref:

Our Ref: Ref: CAK/5/24/VOL. V (28)

DATE: 3rd December, 2025

The County Executive Committee Member,
County Ministry of Finance, Economic Planning and Revenue Management,
County Government of Kitui.

Through;
The Ag. County Secretary,
Kitui County Government
P.O Box 33- 90200


KITUI

RE: PROPOSED KITUI COUNTY ANNUAL DEVELOPMENT PLAN F/Y 2026/2027 AND THE KITUI COUNTY FINANCE BILL, 2025

The Committee on Finance and Economic Planning is considering both the Kitui County Annual Development Plan for FY 2026/2027 and the Kitui County Finance Bill 2025. During her meetings, the Committee resolved to invite you to brief members on the contents of the proposed documents at a meeting to be held on Friday, 5th December, 2025 from 2.00 p.m, at Weston Hotel- Nairobi.

This briefing is necessary for the Committee to effectively exercise her oversight role as provided for under Article 185(3) of the Constitution and further enable the Committee to make an informed decision on the proposed documents.

You may be accompanied by any other officer(s) you consider necessary to assist you in the exercise. Kindly confirm your attendance and the number of staff accompanying you by close of business on Thursday, 4th December, 2025 for planning purposes.


OFFICE OF THE CLERK
COUNTY ASSEMBLY OF KITUI
P.O. BOX 694 - 90200 KITUI

CHRIS M. MWANGANGI
Ag. CLERK OF ASSEMBLY
COUNTY ASSEMBLY OF KITUI

CC: Honourable Speaker



MOTOR VEHICLES FOR SALE

We are inviting offers from interested parties for the purchase of motor vehicles as listed hereunder:

DESCRIPTION	REG. NO.	YOM	RESERVE PRICE (KES)	STORAGE YARD	YARD
1. SHOCKEYLAND CARGO TRUCK	KDT 448H	2024	4,505,000.00	NCBA Car Centre - Bunyala Road	71041646
2. 3RD EVEREST	KDG 154U	2021	7,980,000.00	NCBA Car Centre - Bunyala Road	71041646
3. ISUZU D-MAX 1.8-86 SINGLE CAB	KDS 343N	2024	2,980,000.00	NCBA Car Centre - Bunyala Road	71041646
4. ISUZU D-MAX 1.8-86 SINGLE CAB	KDR 272L	2024	2,840,000.00	Tumbo auction yard- machakos	722505018
5. ISUZU D-MAX 1.8-86 SINGLE CAB	KDG 237V	2023	2,980,000.00	Capital diamond Yard- Thika	758299949
6. ISUZU D-MAX 1.8-86 DOUBLE CAB	KDT 505S	2025	8,570,000.00	NCBA Car Centre - Bunyala Road	71041646
7. ISUZU FRR TRUCK	KDS 407L	2024	5,850,000.00	THL Storage yard- Athiriver	727503736
8. ISUZU FRR TRUCK	KDM 176K	2023	4,700,000.00	Femfa storage yard- Kitale	72759649
9. ISUZU FRR TRUCK	KDC 473L	2021	3,850,000.00	Laakeys storage yard- lunga lunga road	708207055
10. ISUZU FRR TRUCK	KDC 418L	2021	3,385,000.00	NCBA Car Centre - Bunyala Road	71041646
11. ISUZU FVR DO	KDG 860Z	2023	5,830,000.00	THL Storage yard- Athiriver	727503736
12. ISUZU NGR BIK	KDT 789P	2025	4,760,000.00	Startruck Yard- Mombasa	721310340
13. ISUZU NGR BUS	KDT 789P	2025	6,030,000.00	Startruck Yard- Kiambu Rd	721310340
14. ISUZU FVR TRIPER	KDI 501V	2002	5,240,000.00	Bongoma Storage Yard	721310340
15. MAZDA CX3	KDM 102Q	2015	1,561,000.00	Aucklands storage yard- Kiambu road	722211323
16. MERCEDES ACTROS 2545	KDP 010K	2016	2,846,000.00	Startruck Yard- Ukunda	721310340
17. MITSUBISHI FUSO FIVE	KDH 269F	2021	3,420,000.00	NCBA Car Centre - Bunyala Road	71041646
18. NISSAN ADVAN	KDE 675S	2014	800,000.00	NCBA Car Centre - Bunyala Road	71041646
19. NISSAN NOTE	KDH 035G	2015	850,000.00	Capital diamond Yard- Thika	71041646
20. NISSAN CASHI	KCS 784G	2016	935,000.00	Capital diamond Yard- Thika	758299949
21. NISSAN XTRAIL DRA-NT32	KDU 346E	2018	2,395,000.00	NCBA Car Centre - Bunyala Road	71041646
22. PROTON SAGA	KDU 983N	2021	1,310,000.00	Startruck Yard- Kiambu Rd	71041646
23. SUBARU EVORG	KDS 448A	2017	1,880,000.00	ML Kenya Storage yard- Meru	722240541
24. TATA 407 DT 05LB	KDI 428S	2021	1,225,000.00	Eldoret Auction yard	721681905
25. TATA PRIMA LX 2529	KDG 156S	2021	5,815,000.00	Blackbird storage yard- Mombasa	714891859
26. TOYOTA HILUX	KCY 676T	2013	1,010,000.00	NCBA Car Centre - Bunyala Road	71041646
27. TOYOTA HILUX	KDP 625B	2016	1,325,000.00	Volvo's Yard, Thika Road	721636213
28. TOYOTA HILUX DOUBLE CAB	KDU 220G	2018	4,810,000.00	NCBA Car Centre - Bunyala Road	71041646
29. TOYOTA VITZ	KDR 994Q	2015	650,000.00	Laakeys storage yard	721310340
30. TOYOTA VITZ	KDG 433V	2017	1,615,000.00	Blackbird storage yard- Mombasa	714891859

with full contacts details should be submitted via our online platform as indicated below:
<https://www.carduka.com/auction>

Vehicles are sold on a 'As is, Where is' basis.

The bids should reach the Committee not later than 17-11-2025

For further details, contact us on

Tel: 0711041646; 0732141209; 0702005627; 0795817943; 0711056444

Finance can be arranged subject to credit appraisal.

ncbagroup.com

Go for it



COUNTY GOVERNMENT OF KITUI THE COUNTY ASSEMBLY THIRD ASSEMBLY- FOURTH SESSION

PUBLIC PARTICIPATION FORUMS ON THE PROPOSED KITUI COUNTY ANNUAL DEVELOPMENT PLAN (ADP) FOR 2026/2027 FINANCIAL YEAR, AND THE KITUI COUNTY FINANCE BILL, 2025

Pursuant to provisions of Article 196 (1) (b) of the Constitution of Kenya, 2010, Section 105 (1) (d) of the County Governments Act, 2012 and the Kitui County Assembly Standing Orders, the County Assembly of Kitui invites members of the public to attend the upcoming public participation sessions and give their views on the proposed Kitui County Annual Development Plan (ADP) for Financial Year 2026/2027, and the Kitui County Finance Bill, 2025.

The dates, time and venue for the meetings are as follows:

Date	Time	Sub-County	Ward / Venue
Monday 17 th November 2025	10:00 a.m.	Mwingi North	Tsekuru Ward - Tsekuru Resource Centre
		Mwingi Central	Kiambu Ward - Mwingi Resource Centre
Tuesday 18 th November 2025	10:00 a.m.	Mwingi West	Mwingi Ward - TSC Hall
		Kitui West	Kauwi Ward - AIC Kauwi
Wednesday 19 th November 2025	10:00 a.m.	Kitui East	Zombe Ward - Zombe AIC
		Kitui South	Mutomo Ward - Mutomo Chief's Camp
Thursday 20 th November 2025	10:00 a.m.	Kitui Rural	Kanyangi Ward - Kanyangi Market Shed
		Kitui Central	Kyangwethya West Ward - Sokomoko IPHC Church

One may as well submit a written memorandum with his/her views to the Office of the Clerk of Assembly, County Assembly of Kitui, P.O. Box 694-90200, Kitui or emailed to kituiassembly@gmail.com or adp@kituiassembly.go.ke to be received on or before Friday, 21st November, 2025 during working hours.

Soft copies of the Kitui County Annual Development Plan (ADP) (2026-2027), and the Kitui County Finance Bill, 2025 can be downloaded from the Kitui County Assembly official website: www.kituiassembly.go.ke

Members of the public are also invited to give their submissions through an interactive virtual meeting on Google meet platform via this link: <https://meet.google.com/pxm-hdh-cuj> scheduled for Friday, 21st November 2025 starting at 10:00 a.m. to 12:00 p.m. for ADP and from 12:30 p.m. to 2:30 p.m. for Finance Bill.

Chris M. Mwangangi
Ag. Clerk of Assembly

County Assembly of Kitui

4th Private Schools Expo & Conference.

NURTURING LEARNERS FOR A SUSTAINABLE TOMORROW

Connecting education providers and related agencies with parents, guardians, students, and other relevant stakeholders.

EVENT HIGHLIGHTS



EXHIBITION



PANEL DISCUSSIONS



CURRICULUM GUIDANCE



B2C AND B2B NETWORKING



TALENT SHOW



AI TRAINING

SCAN ME TO REGISTER



FOR ENQUIRIES KINDLY CONTACT:

Hegler: 0727 946143 / hbonareri@ke.nationmedia.com Or Salim: 0720 626896/ smburu@ke.nationmedia.com

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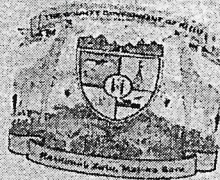
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COUNTY GOVERNMENT OF KITUI

TEL: 044-4422041, 4422304
Email: finance@kitui.go.ke.



P.O. BOX 33 – 90200
KITUI

31

FINANCE, ECONOMIC PLANNING AND REVENUE MANAGEMENT

When replying please quote

Ref No. CGKTI/CT/FIN/24/VII(5)

15TH DECEMBER, 2025

To:

Ag. Clerk of Assembly
County Assembly of Kitui
P.O. Box 694-90200
KITUI

COUNTY ASSEMBLY OF KITUI
OFFICE OF THE CLERK

15 DEC 2025

RECEIVED

P.O. Box 694 - 90200, KITUI

Mr. Speaker
Kindly note that the under
times and penalties have been
out in the submitted Finance
They should be forwarded
Finance committee for
consideration

RE: REINSTATEMENT OF OMITTED FINES AND PENALTIES – FINANCE BILL, 2025

Pursuant to Articles 209 and 210 of the Constitution of Kenya, 2010, Sections 132 and 161 of the Public Finance Management Act, 2012, the County Executive hereby formally notifies the Assembly of an omission identified in the Finance Bill, 2025 as tabled.

During final compilation of the Bill, a section providing for specific fines and penalties was inadvertently omitted. These provisions are enforcement-oriented and are necessary to operationalize county legislation relating to public transport management, regulation of livestock trading, and protection of public land. Their omission may weaken enforcement mechanisms and adversely affect the County's Own Source Revenue for FY 2025/2026.

Accordingly, the County Executive respectfully requests the Office of the Clerk to facilitate consideration and reinstatement of the omitted fines and penalties.

For avoidance of doubt, the proposed fines and penalties for reinstatement are as follows:

penalties for reinstatement are as follows:			
Nos	Description	Unit of	FY 2025/26
		Measure	
Dropping and picking passengers outside bus park.			
a	Buses		
b	Nissan	Per vehicle	5,000
C	Unregistered PSVs	Per vehicle	2,500
d	Touting fee	Per vehicle	5,000
e	Ununiformed PSV sacco staff inside bus park	Per person	2,000
Selling of stocks outside stock yard			
a	Cow		
		Per animal	100

era file use and

PCA
Bring this to the
attention of the Finance and
Planning committee.

b	Goat/Sheep/Pig	Per animal	50
c	Chicken	Per chicken	20
Illegal grazing in public land		Per animal	100
a	Cow	Per animal	50
b	Goat/Sheep/Pig		

The County Executive remains available to provide any additional technical justification or documentation required by the Committee during deliberations.

Sincerely,



Peter Mwikya Kilonzo

County Executive Committee Member
Finance, Economic Planning and Revenue Management
County Government of Kitui

