COUNTY GOVERNMENT OF KAKAMEGA

DEPARTMENT OF FINANCE, ECONOMIC PLANNING AND ICT

PROPOSED CONDENSED MWANANCHI FINANCE BILL

FINANCIAL YEAR 2025/2026

SEPTEMBER, 2025

Proposed Mwananchi Finance Bill 2025

DISCLAIMER: This is an extract of the proposed Kakamega County Finance Bill 2025/26. For elaborate streams detailing and specific estimates, refer to the Finance Bill 2025/26 uploaded on our County website https://kakamega-assembly.go.ke/budget-documents/?tk=1758017429

SCHEDULE OF AMENDMENTS TO THE KAKAMEGA COUNTY FINANCE BILL, 2025

S/NO.	NEW PROVISION FOR FEES
1.	Introduction of a new section 14 and ninth schedule to provide for fees for liquor licensing, treatment and rehabilitation services.
2.	Amendment of S.16 16(2) Persons with disabilities shall be entitled to free medical care and treatment in public health institutions. 16(3) Medical assessment reports for persons with disabilities, including for purposes of registration under the Persons with Disabilities Act, 2025, shall be done free of charge in public health institutions.
FIRST SCHEDULE	
3.	Penalty for breakage on impounded items/stalls/kiosks
4.	Compliance certificate-Approval fee for extension of lease
SECOND SCHEDULE	
5.	Application fee for extension/renewal of property/land lease
6.	Ground rent for containerized structures per annum
7.	Differentiation of fees for deposit taking and non-deposit taking saccos and microfinance
8.	Fees for Optic Fibre/Internet/TV/telephone cabling
9.	Fees for micro-tunneling
10.	Fees for Electricity transmission poles
11.	Fees for Geo-referencing of land parcels 15,000xH square root of area in Hectares excluding the expenses
12.	Fees for Attending court or a place outside the office for more than a day of surveyors
13.	Opening access roads
14.	Ablution blocks
15.	Amendment of rates for rent for county houses
16.	Land rates pursuant to the county valuation roll
THIRD SCHEDULE	
17.	Conversancy fees

Proposed Mwananchi Finance

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18.	Fees for Electric Vehicle (EV) Charging Point per point
19.	Fees for underground fuel storage tanks between 10,001 liters and 20,000 liters
20.	Differentiation of fees for leaching plant based on number of tanks
21.	Fees on alluvial mining
22.	Fees for ablution blocks based on number of doors
23.	Fees for car bazaars
24.	Fees for Agricultural /Extension services training institutions
25.	Fees for Optical / dental services with sale of optical / dental items, equipment and goods
26.	Fees for fitness centers based on the area
27.	Fees for private stadia and private swimming pools

Proposed Mwananchi Finance Bill 2025

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28.	Fees for sale of construction materials in open fields
29.	Penalty for failure to display license(s) per instance
FOURTH SCHEDULE	
26.	Fees for a license to operate a material recovery facility
27.	Fees for printing services at public libraries
FIFTH SCHEDULE	
28.	Fees for corporate street beautification and decorations per site per
29.	Fees for Inflatable Media Advertising
30.	Fees for wet sampling
31.	Charges per quarter per pole for streetlight pole advertisement
SIXTH SCHEDULE	
32.	Differentiation on charges for lorries and buses on street parking based on tonnage and length
33.	Provisions for half year seasonal tickets for *tuktuks*
34.	Penalty for failure to display stickers
NINTH SCHEDULE	
35.	Introduction of new schedule on charges for liquor licensing treatment and rehabilitation services
TENTH SCHEDULE	
36.	Charges for sports advertisement on digital publicity board at Bukhungu International Stadium
37.	Review of fees for the hire of the parking lot at Bukhungu International Stadium
38.	Fees for vehicles, plant and equipment dry hire purchase
39.	Fees for mechanical and technical services
ELEVENTH SCHEDULE	
40.	Various adjustments on charges payable for medical and public health based on current market prices of commodities and comparable rates in neighboring counties
TWELFTH SCHEDULE	
41.	Fees for community poultry multiplication centres

Proposed Mwananchi Finance Bill 2025

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42.	Fees for various activities in agriculture including coffee nurseries, napier multiplication and prices for in-calf heifers and bull calves
43.	Fees for the Bukura Agricultural Training Centre

MEMORANDUM OF OBJECTS AND REASONS

The Kakamega County Finance Bill, 2025 has been submitted by the County Executive Committee Member responsible for Finance and is prepared pursuant to section 132 of the Public Finance Management Act, 2012 which requires the County Executive Committee Member for finance to, on the same date that the revenue raising measures are pronounced, submit to the county assembly the County Finance Bill, setting out the revenue raising measures for the county government.

Statement on limitation of fundamental rights and freedoms

The Bill does not limit any fundamental rights and freedoms and respects the separation of powers of national and county governments.

Statement on Financial Implication of the Bill

The implementation of this Bill shall occasion additional expense which will be provided for in the budget estimates.

Dated the ……. day of …… **2025**

……

HON. BONFACE L. OSANGA,

Chairperson,

Finance and Economic Planning Committee,

County Assembly of Kakamega.

Proposed Mwanachi Finance Bill 2025

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KAKAMEGA COUNTY
OWN SOURCE REVENUE PERFORMANCE FY 2024/25

SUBCOUNTY	KAKAMEGA TOWN	MUMIAS TOWN	SHINYALU	IKOLOMANI	MALAVA	LIKUYANI	LUGARI	BUTERE	KHWISERO	MUMIAS EAST	MATUNGU	MUMIAS WEST	NAVAKHOLO	LURAMBI	HOSPITAL	OTHERS	TOTAL
STREAM	**KSH**	**KSH**	**KSH**	**KSH**	**KSH**	**KSH**	**KSH**	**KSH**	**KSH**	**KSH**	**KSH**	**KSH**	**KSH**	**KSH**	**KSH**	**KSH**	**KSH**
MARKET FEES	2,534,112	2,700,814	2,940,880	1,565,980	3,726,850	1,999,950	1,875,824	2,718,731	427,382	1,053,610	1,865,020	378,445	1,117,820	679.081	-	-	25,584,499
SBP	69,611,007	18,638,640	10,907,697	7,523,108	16,710,903	9,930,231	11,543,006	11,924,979	7,273,894	9,001,667	11,753,394	5,505,304	4,125,612	5,936,685	-	-	200,386,127
RATES	16,388,096	6,050,387	1,297,133	110,181	1,659,593	231,777	978,453	707,676	887,223	2,188,729	187,192	314,061	210,323	492,177	-	-	31,703,001
CESS	1,520,045	1,243,523	826,322	268,600	150,880	231,198	4,042,754	585,500	205,171	776,900	153,700	346,000	103,200	475,500	-	-	10,929,293
CESS ON MURRAM	101,000	1,200	18,000	128,000	-	3,906,000	365,000	39,800	143,000	800	21,100	2,000	-	-	-	-	4,725,900
SLAUGHTER HOUSE	799,190	1,663,930	1,394,950	403,450	967,670	260,500	324,950	480,450	628,900	526,150	224,200	73,340	151,310	122,600	-	-	8,021,590
BUS PARK	18,263,940	4,043,341	2,537,560	594,560	2,510,370	628,450	1,611,990	1,449,600	852,600	301,700	3,438,217	232,200	75,400	654,200	-	-	37,194,128
STREET PARKING	6,749,298	1,986,579	1,545,757	156,230	891,461	343,398	536,359	596,390	961,542	656,448	439,908	269,664	68,240	107,240	-	-	15,308,514
MOTOR BIKE	1,094,400	47,200	24,500	23,150	7,000	200,957	210,250	295,100	478,900	2,300	-	1,100	97,700	125,400	-	-	2,607,957
KIOSK FEE	1,282,400	559,000	137,250	163,651	-	9,100	1,000	111,700	13,000	-	500	-	66,500	17,700	-	-	2,361,801
GROUND RENT	62,000	793,070	-	6,200	22,400	92,000	7,000	7,100	66,150	-	86,550	131,375	-	137,000	-	-	1,410,845
STALL RENT	1,280,800	1,319,370	330,800	47,000	486,480	92,650	203,600	758,400	266,500	926,500	295,475	99,400	13,000	183,700	-	-	6,303,675
LAND TRANSFER	-	-	79,000	-	18,000	20,000	5,000	-	7,000	-	-	-	-	-	-	-	129,000
BURIAL FEE	11,500	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,500
IMPOUNDING FEE	603,600	66,050	80,370	39,300	67,600	28,640	18,000	49,625	38,400	44,950	52,250	34,400	19,950	62,800	-	-	1,205,935
PLAN APPROVAL	10,766,180	1,941,966	1,498,998	1,147,762	2,346,903	1,302,940	2,756,778	1,458,359	1,250,680	2,092,004	792,336	608,974	666,888	4,635,946	-	-	33,266,714
SURVEY FEES	382,000	15,000	-	-	-	-	-	20,000	5,000	-	-	-	-	-	-	-	422,000
PUBLIC TOILET	246,700	224,325	6,000	-	2,000	-	7,500	4,000	-	-	-	-	-	-	-	-	490,525
REG OF GROUPS	178,590	680	1,370	-	10	410	8,420	50,900	-	100	-	-	29,830	-	-	-	270,310
NURSERY FEE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FIRE COMPLIANCE	2,103,660	862,410	377,000	167,000	150,000	339,175	515,000	335,000	54,000	288,500	69,500	42,000	108,500	220,500	-	-	5,632,245
NOISE CONTROL	251,700	110,700	1,000	37,000	34,400	413,100	55,100	10,500	25,000	31,500	10,800	6,800	-	1,675	-	-	989,275
STOCK SALES	139,000	17,400	221,900	757,650	229,335	575,400	895,620	667,750	41,820	82,200	85,690	60,200	1,134,730	704,800	-	-	5,613,495
BUKHUNGU STAD'	100,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100,000
HIRE FEE	135,000	15,000	-	-	-	-	-	4,000	5,500	-	-	-	2,130	300	-	-	161,930
ADVERTISEMENT	48,301,061	2,259,900	551,900	26,700	1,161,900	198,520	566,990	458,400	105,800	308,820	111,600	36,100	21,500	282,300	-	-	54,391,491
HOUSE RENT	334,490	-	-	-	-	-	-	-	54,500	-	-	-	-	-	-	-	388,990
PUBLIC HEALTH	-	-	-	-	-	11,000	-	-	-	-	-	-	-	21,200	26,455,510	-	26,487,710
BUKURA ATC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,158,820	1,158,820
VETERINARY SERV'	11,240	27,200	34,950	17,790	900	13,400	194,760	146,670	1,000	1,500	184,790	37,850	-	88,630	-	-	760,680
FARM MECHANIZATION	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FARM INPUT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,363,225	24,363,225
HEALTH SERVICES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	277,150,257	-	277,150,257
RED CROSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	634,000	854,500	1,488,500
NHIF	-	-	-	-	-	-	-	-	-	-	-	-	-	-	589,670,447	-	589,670,447
WEIGHTS &MEASURES	68,180	194,400	7,360	200	560	33,000	204,650	65,270	65,200	-	36,620	-	74,680	345,600	-	-	1,095,720
INTEREST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LIQUOR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20,158,401	20,158,401
COMMISSIONS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FISH AND POULTRY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	169,430	169,430
CESS ON FACTORY	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	62,567,045	62,567,045
DIRECT CREDIT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,262,336	4,262,336
RECOVERIES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
KACUWASCO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	330,826,026	330,826,026
KACRUWASCO	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	13,829,508	13,829,508
KDDC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,155,836	4,155,836
MICROFINANCE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	4,942,903	4,942,903
POLYTECHNIC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
DASH BOARD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL	**183,319,189**	**44,782,085**	**24,820,697**	**13,183,512**	**31,145,215**	**20,861,796**	**26,928,004**	**22,945,900**	**13,858,162**	**18,284,378**	**19,808,842**	**8,179,213**	**8,087,313**	**15,295,034**	**893,910,214**	**467,288,030**	**1,812,697,583.91**