



**COUNTY ASSEMBLY OF MOMBASA
THIRD ASSEMBLY – FOURTH SESSION**

COMMITTEE ON FINANCE, BUDGET AND APPROPRIATIONS

**REPORT ON THE PUBLIC PARTICIPATION OF THE MOMBASA COUNTY
FINANCE BILL, 2025**

MOMBASA COUNTY ASSEMBLY BUILDINGS, TREASURY SQUARE, MOMBASA

Printed and Published by the County Assembly of Mombasa: **December 2025**

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Executive Summary

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The **Mombasa County Finance Bill, 2025 (Bill No. 3 of 2025)**, serves as the cornerstone of the County’s fiscal strategy, providing the legal and regulatory framework for the imposition of taxes, fees, and charges essential for the realization of the revenue for the 2026 financial year. In accordance with the constitutional and statutory mandates governing public financial management and the legislative process in Kenya, the Committee on Finance, Budget, and Appropriations undertook an extensive and inclusive public participation exercise to ensure the Bill reflects the collective aspirations and economic realities of the residents of Mombasa.

Between **November 11th** and **November 13th, 2025**, the Committee conducted a series of town hall meetings and stakeholder consultative forums across all six sub-counties: **Mvita, Likoni, Jomvu, Changamwe, Kisauni, and Nyali**. These forums were designed to demystify the Bill’s technical provisions and provide a platform for direct engagement between the County Assembly and its constituents. The process was further enriched by the submission of written memoranda from organized interest groups, including the **Kidogo Early Years Organization, the Coast Region Budget Hub (TEMA Trust)**, and various Community-Based Organizations (CBOs).

A rigorous review and analysis of the feedback received indicate a high level of civic awareness coupled with significant concerns regarding the "Cost of Doing Business" in the county. The 2025 Bill represents a strategic shift from the 2024 fiscal regime by introducing more sophisticated revenue streams—specifically targeting the blue economy and logistical sectors through "Port User Fees"—while simultaneously attempting to relieve the burden on micro-enterprises. However, stakeholders across all sub-counties identified several critical friction points, most notably the multiplicity of inspection fees for education and health facilities, and the perceived gap between revenue collection and the quality of basic service delivery, such as waste management and water supply.

Synthesizing the public views with the County Executive’s revenue targets, the Committee has identified several areas for legislative intervention. These include the consolidation of nursery school and daycare inspection charges into a single, affordable annual permit, and the restructuring of fumigation fees to follow a tiered, progressive model based on the business's turnover. This report concludes that while the residents of Mombasa recognize the necessity of local revenue to fund devolution, the County must prioritize administrative efficiency and transparency. The recommendations contained herein strike a delicate balance: ensuring the County hits its Own Source Revenue (OSR) targets to reduce dependence on the National Treasury’s equitable share, while protecting the socio-economic welfare of the most vulnerable citizens and small-scale traders. Consequently, the Committee recommends the adoption of the Mombasa County Finance Bill, 2025, subject to the incorporation of the amendments proposed in this report to foster a more equitable, business-friendly, and service-oriented fiscal environment for the 2026 financial year.

Introduction

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The **Mombasa County Finance Bill, 2025 (Bill No. 3 of 2025)**, is a primary legislative instrument introduced pursuant to the provisions of the **Constitution of Kenya, 2010**, and the **Public Finance Management Act, 2012**. The Bill's primary objective is to provide a comprehensive legal framework for the mobilization of Own Source Revenue (OSR) to facilitate the financing of the County Government's operations and the implementation of the projects outlined in the **Annual Development Plan (ADP)** for the **2026/2027** fiscal cycle. By amending various existing county legislations and introducing new fiscal measures, the Bill seeks to strike a balance between sustainable revenue growth and the creation of a conducive environment for socio-economic prosperity in the coastal city.

The publication of this Bill in the **Kenya Gazette Supplement No. 8** on **October 9, 2025**, marked the commencement of a critical legislative journey. In the current economic climate, characterized by fluctuating national equitable share transfers and rising operational costs, the **County Government of Mombasa** has recognized the imperative of enhancing its internal revenue capacity. The Finance Bill, 2025, therefore, is not merely a collection of charges but a strategic policy document aimed at expanding the tax base into untapped sectors—such as the blue economy and port-related logistics—while attempting to modernize and simplify the collection of existing levies like property rates and business licenses.

Central to the legitimacy of this legislative process is the principle of public participation. As mandated by **Article 196** of the Constitution, the **County Assembly of Mombasa** has an obligation to involve the residents and stakeholders of Mombasa in its decision-making processes. The Introduction of this report serves as a formal record of the Assembly's commitment to this democratic ideal. The public participation exercise was designed to be expansive and accessible, moving beyond the central business district to reach the grassroots level in sub-counties including **Mvita, Likoni, Jomvu, Changamwe, and Kisauni**. This approach ensured that a diverse range of voices—from small-scale "Mugoka" traders and handcart pushers to large-scale shipping and logistics firms—could directly influence the county's fiscal policy.

The methodology adopted for this process was twofold: oral consultative forums and the submission of written memoranda. These platforms allowed for a granular examination of the Bill's **1,268 items** of charge. During the forums, members of the Committee on Finance, Budget, and Appropriations, supported by technical officers from the County Treasury, provided detailed explanations of the proposed changes, such as the shift from "per trip" to "per tonne" dumping charges and the introduction of tiered fumigation fees. In turn, the public offered real-time critiques, proposing amendments that reflect the lived economic experiences of the people of Mombasa.

This report, therefore, synthesizes the vast array of data, opinions, and grievances collected during these engagements. It provides a structured analysis of how the 2025 Bill compares to the preceding 2024 Act, identifies the core themes of public concern, and outlines the Committee's resulting amendments. By documenting this process in exhaustive detail, the County Assembly ensures that the final Finance Act of 2025 is a product of social contract and collective responsibility, providing a stable and equitable foundation for Mombasa's financial future.

Legal Framework

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The public participation and legislative process for the **Mombasa County Finance Bill, 2025**, is anchored on a robust multi-tiered legal architecture. This framework ensures that the taxing power of the **County Government** is exercised within the bounds of the rule of law, transparency, and accountability. The process is guided by the Constitution of Kenya, national statutes, and county-specific legislation.

3.1 The Constitution of Kenya, 2010

The Constitution is the supreme law and the primary source of the mandate for public involvement in financial matters.

- **Article 1(2) and 10(2):** These articles establish that all sovereign power belongs to the people and identify "public participation" as a national value and principle of governance that binds all state organs and public officers.
- **Article 196(1)(b):** Specifically mandates that a County Assembly shall facilitate public participation and involvement in the legislative and other business of the assembly and its committees. This provision ensures that the Finance Bill cannot be passed in a vacuum without the direct input of the residents of Mombasa.
- **Article 201:** Sets out the principles of public finance, emphasizing that there shall be openness and accountability, including public participation in financial matters. It further dictates that the burden of taxation shall be shared fairly and that revenue raised nationally shall be shared equitably between the national and county governments.
- **Article 209 and 210:** Grants County Governments the power to impose property rates and entertainment taxes, while stipulating that no tax or licensing fee may be imposed, waived, or varied except as provided by legislation (the Finance Act).

3.2 The Public Finance Management (PFM) Act, 2012

The PFM Act provides the operational synchronization for county fiscal cycles.

- **Section 125:** Outlines the stages of the County Budget process. It explicitly requires the County Executive Committee Member for Finance to ensure that there is public participation in the budget process, of which the Finance Bill is a critical component for revenue mobilization.
- **Section 132:** Mandates the County Treasury to submit the Finance Bill to the County Assembly, setting the stage for its enactment into the Finance Act.
- **County Tariff and Pricing Policy:** Pursuant to **Section 120 of the County Governments Act**, read together with the PFM Act, the county is required to develop

a tariff policy. This policy ensures that the fees and charges proposed in the Finance Bill, 2025, are based on the cost of service delivery, equity, and the sustainability of the county's infrastructure. The 2025 Bill was reviewed against this policy to ensure that users of specific services (like water and waste management) pay a fair price that reflects the operational costs of those services.

3.3 The County Governments Act, 2012

This Act provides the structural mechanics for how a county functions as a democratic unit.

- **Part VIII (Sections 87-92):** Establishes the "Principles of citizen participation in counties." It requires that the public be provided with timely access to information, including the draft Finance Bill, to enable meaningful contribution. It further mandates the creation of "modalities and platforms for citizen participation," which the Mombasa County Assembly fulfilled by organizing sub-county town hall meetings.
- **Section 115:** Mandates public participation in county planning, ensuring that the Finance Bill (the revenue side) aligns with the Annual Development Plan (the expenditure side).

3.4 The Mombasa County Public Participation Act, 2017

This is the localized legal instrument that tailors national standards to the unique context of Mombasa. It defines "The Public" and "Stakeholders" broadly to include residents, professional bodies (like the Institution of Surveyors of Kenya), and civil society organizations (like the Coast Region Budget Hub).

- The Act provides for the publication of the Bill in the Gazette and local newspapers of wide circulation.
- It requires the Clerk of the County Assembly to issue a formal "Call for Memoranda," allowing those who cannot attend physical forums to submit their views in writing.

3.5 The Fair Administrative Action Act, 2015

While often overlooked in fiscal reports, this Act ensures that any administrative decision—including the imposition of a new levy or the increase of a license fee—must be procedurally fair. The public participation forums for the 2025 Bill served as the "right to be heard" for the business community, ensuring that the County's taxing power does not infringe upon the principles of administrative justice.

Key Observations and Findings

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4.1 Structural and Policy Observations

Beyond individual charges, the Committee observed systemic gaps that undermine the legitimacy of the Finance Bill:

1. **Absence of a Formal Tariff and Pricing Policy:** It was observed that the County is currently operating without a **Gazetted Tariff Policy** as required by **Section 120 of the County Governments Act**. In the absence of this policy, the Finance Bill is being forced to serve as a primary pricing document rather than a revenue-raising tool. This leads to arbitrary price setting that does not always reflect the actual cost of service delivery.
2. **Lack of Parent Legislation for Revenue Streams:** A critical finding is that several revenue streams proposed in the Bill lack substantive "Parent Legislation." For example, the "Childcare Facilities" charges are being introduced while the "**Mombasa County Childcare Facilities Bill, 2024**" is still in the pipeline. This forces the Finance Bill to act as a primary legislation to non-existent or outdated laws, creating a legal vacuum that could be challenged in a court of law.
3. **Revenue vs. Service Delivery Gap:** Across all sub-counties—specifically **Kisauni** and **Jomvu**—residents observed a disconnect between the taxes paid and the services rendered. Findings show that while "Garbage Collection Fees" are consistently collected, the "uncollected trash menace" remains a crisis. This has led to a "compliance strike" sentiment among traders who feel they are paying for services they do not receive.

4.3 Sectoral Findings and Public Participation Views

The following findings represent the synthesis of oral and written submissions from the six sub-counties:

1. **The "Kidogo" Early Childhood Education Crisis:** A dominant theme in Likoni, Mvita, and Changanwe was the "multi-layered" taxation of community-based schools. Organizations like **Kidogo Early Years** submitted that a single daycare center is hit by five different county departments (Health, Fire, Education, SBP, and Planning), each requiring a separate inspection fee. The finding is that this regulatory burden is stifling the growth of safe childcare in low-income areas.
2. **Signage and Advertisement Disparities:** In Mvita, stakeholders found the "Per Square Metre" charge for 3D signage (Item 255) to be punitive. The finding suggests that a "Per Board" flat rate would be more equitable and easier to audit, preventing corruption during measurements by enforcement officers.

3. **Vulnerability of the Informal Transport Sector:** Handcart (Mkokoteni) operators and small-scale transporters in Changamwe observed that registration fees (Item 40) are too high. The finding highlights that these operators provide essential "last-mile" waste management and logistics, and over-taxing them effectively increases the cost of living for the poorest residents.
4. **The "Mugoka" and Liquor Licensing Debate:** Findings from Kisauni and Likoni indicate that the KES 30,000 license for Mugoka traders (Item 520) and the KES 10,000 liquor renewal fee (Item 759) are perceived as "prohibitive" rather than "regulatory." Stakeholders argued that these high fees drive the trade underground, leading to more "backstreet" bars and unregulated drug dens that avoid county oversight entirely.

4.4 Administrative and Methodological Observations

1. **Technical Complexity of the Bill:** It was observed that the 48-page Bill, containing 1,268 items, is too technical for the average citizen. Residents in Jomvu suggested that the County must produce a "Citizen's Version" in simplified Kiswahili to ensure that public participation is "meaningful" rather than just a "procedural rubber stamp."
2. **The "Ghost Market" Issue:** In Jomvu, it was discovered that the "Mikindani Market (Market Bnot)" has been non-operational for over two years, yet it remains listed as a chargeable property in the Bill. This finding points to a lack of "Ground-Truthing" by the County Treasury before drafting the Bill.
3. **Public Health and Sanitation Concerns:** In Kisauni (Kadongo Grounds), residents linked the Finance Bill to public health, noting that the "foul smell near Nyali Bridge" and "overflowing sewage" make them unwilling to pay increased "Sewerage Connection Fees" until the infrastructure is repaired.

Summary of Public Participation Views

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The public participation forums for the Mombasa County Finance Bill, 2025, provided a granular look at the socio-economic pulse of the county. Unlike the broader analytical observations, this section serves as a thematic classification of specific grievances, proposals, and item-level critiques raised by the residents across all sub-counties. The views are categorized into six strategic clusters to provide a structured understanding of the public's priorities.

5.1 Procedural Integrity and Civic Engagement

Stakeholders emphasized that the legitimacy of the Finance Bill is tied to the transparency of the process itself.

1. **Devolved Participation:** In the Changamwe and Kisauni forums, participants (led by Eric Mgoja of the Coast Region Budget Hub) argued that holding meetings at sub-county headquarters excludes the most vulnerable. They proposed that future exercises be devolved to the **Village Unit** level to capture the views of grassroots traders.
2. **Access to Information:** A recurring demand in Kisauni was the early circulation of the draft Bill (at least 14 days prior to forums) and its translation into Kiswahili to enable "meaningful contribution" rather than mere attendance.
3. **Feedback Loops:** Residents expressed frustration over the lack of reports from previous cycles. Stakeholders in Changamwe specifically sought a formal report on revenue collection from the previous financial year to justify any new increments.

5.2 Small and Medium Enterprise (SME) Protection

The "Bottom-Up" economic sentiment was evident in the widespread calls for the reduction of licenses for entry-level businesses.

1. **Information & Technology:** In Changamwe, participants highlighted that Cyber Cafes (Item 661) are struggling due to high internet costs and proposed reducing the license fee from KES 12,500 to KES 7,500.
2. **Essential Services (Barbers & Salons):** In Mvita, Ibrahim Ali proposed a reduction of the annual inspection fee for barbershops (Item 145) from KES 3,000 to KES 2,000 to protect small-scale entrepreneurs from closure.
3. **Clean Energy:** For retail shops selling LPG Gas (Item 629), stakeholders in Changamwe proposed a reduction in the fee to KES 3,000 to encourage the transition to clean cooking fuel among low-income households

5.3 Logistics, Trade, and Essential Commodities

Mombasa's status as a port city brings unique logistical challenges that were reflected in the following views:

1. **Water Scarcity and Bowser Charges:** In Jomvu, where water shortages are rampant, participants opposed the proposed increment for Water Boozers/Trucks (Item 137), noting that increased costs for bowsers are directly passed down to the consumer (Item 137).
2. **Food Inflation and Offloading Fees:** Faith Mwende in Changamwe raised a critical concern regarding offloading charges for food items (Page 20 of the Bill), arguing that these levies have a negative multiplier effect on the price of basic commodities like maize and tomatoes.
3. **Informal Logistics (Handcarts):** Suleiman (Port Reitz Ward) argued that the registration of Garbage Collectors (Handcarts) (Item 40) is currently too high and should be reduced to KES 1,000 to allow unemployed youth to engage in the waste value chain legally.

5.4 Public Amenities, Sports, and Healthcare Accessibility

The Bill's impact on social welfare and community health was a point of intense debate.

1. **Youth and Sports Promotion:** In Likoni, stakeholders (including Sheilla from Mtongwe) proposed reducing the hire of open grounds for football (Item 827) from KES 3,000 to free-of-charge for FKF-recognized youth matches to deter crime through sports.
2. **Healthcare Costs:** Residents in Changamwe and Kisauni called for a reduction in hospital bed charges and Yellow Fever vaccination fees, arguing that public health facilities should be accessible to the poor without the burden of high administrative costs.
3. **Cemetery and Burial Fees:** In Jomvu, Erastus Badi and other residents proposed the removal of the KES 3,500 charge for non-permanent graves (Item 51), citing it as an insensitive tax on bereaved families already struggling with funeral costs.

5.5 Urban Planning and Advertising Charges

1. **Signage Fairness:** Peter Maina (Mvita) and others argued that the "Per Square Metre" model for **3D Signage** (Item 255) is unfair and leads to harassment by inspectorate officers. They proposed a flat "Per Board" charge for clarity.
2. **Village Layouts:** In Jomvu, stakeholders opposed the KES 10,000 charge for **Village Layouts** for 1 to 10 rooms (Item 999), especially in unplanned settlements, arguing that the county should focus on regularization before taxation.

5.6 Insights from Written Memoranda (TEMA Trust & Coast Region Budget Hub)

The memoranda submitted provided more technical and social-equity-focused recommendations:

1. **Institutional Accountability:** The **Coast Region Budget Hub** memorandum argued that the Bill lacks a dedicated "Revenue Collection Committee" that includes Civil Society members to ensure transparency and prevent leakages¹⁵.
2. **Social Protection Clause:** They further submitted that the Bill should include a clause exempting businesses owned by Persons with Disabilities (PWDs) and elderly residents (above 70 years) from certain license fees to foster social inclusion.
3. **Standardization of Market Operations:** Memoranda from Jomvu residents highlighted that markets like Mikindani Market (Market Bnot) have been non-functional for years, and including them in the Finance Bill (Page 17) reflects a failure of the County to reconcile its list of chargeable properties with reality

This thematic summary demonstrates a clear public demand for a Finance Bill that is not just a revenue tool, but a document that facilitates economic growth, social equity, and administrative transparency.

Conclusion

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The public participation process for the **Mombasa County Finance Bill, 2025**, serves as a definitive testament to the vibrancy of the democratic process in Mombasa County. Far from being a mere procedural formality, the engagements conducted across the six sub-counties—**Mvita, Likoni, Jomvu, Changamwe, Kisauni, and Nyali**—provided a critical platform for the "social contract" to be renegotiated between the County Government and its residents. This exercise has demonstrated that the legitimacy of any fiscal policy is inextricably linked to its responsiveness to the lived economic realities of the people it intends to tax.

A comprehensive synthesis of the views gathered reveals a community that is acutely aware of its civic responsibilities but deeply concerned about the "Cost of Doing Business." The recurring theme throughout the forums was not a total opposition to taxation, but rather a demand for "taxation with representation and service delivery." Residents across all sub-counties expressed a growing fatigue with multi-layered regulatory hurdles, particularly in the education and health sectors. The input from stakeholders like the **Kidogo Early Years Organization** highlighted a significant policy gap where small community-based schools and daycare centers were being stifled by fragmented inspection fees. The Committee's decision to recommend the consolidation of these charges into a single, affordable permit is a direct outcome of this democratic engagement, proving that public participation can lead to more humane and efficient legislation.

Furthermore, the transition from the **2024 Finance Act** to the **2025 Bill** marks a strategic maturation of the County's fiscal policy. The shift toward leveraging Mombasa's unique position as a maritime and logistical hub through the introduction of **Port User Fees** and **Logistics Single Business Permits** is a commendable move toward diversifying Own Source Revenue (OSR). This strategy effectively reallocates the fiscal burden from the vulnerable informal sector to high-volume logistical actors who utilize the county's infrastructure most intensively. However, as noted in the findings, the success of these new revenue streams depends heavily on the County's ability to coordinate with national agencies like the Kenya Ports Authority and to ensure that these funds are transparently reinvested into environmental and infrastructural mitigation for the host communities.

One of the most profound conclusions of this report is the urgent need for structural reform in the county's pricing mechanisms. The observation that the County is operating without a gazetted **Tariff and Pricing Policy** and that the Finance Bill is frequently used as a primary legislation for non-existent parent legislation is a matter of significant legislative concern. For the Finance Act to be truly robust and resistant to legal challenges, it must be supported by a solid foundation of substantive laws and a clear policy that dictates how prices are set based on the actual cost of service delivery. The public's demand for a "Revenue-to-Service Map" is a clear indicator that the citizens are moving toward a data-driven expectation of governance.

In conclusion, the **Mombasa County Finance Bill, 2025**, as originally drafted, required the corrective "lens" of public scrutiny to align it with the principles of equity and administrative justice. The amendments proposed by the Committee—including the tier-based fumigation charges, the removal of fees for non-operational markets, and the restructuring of dumping fees to a "per tonne" model—have significantly improved the Bill's fairness. By incorporating these changes, the County Assembly ensures that the resulting Finance Act will not only meet the revenue targets required to fund the **2026/2027 Annual Development Plan** but will also foster a business-friendly environment that encourages compliance rather than evasion.

The Committee, therefore, submits this report to the House with the conviction that the amended **Mombasa County Finance Bill, 2025**, represents a balanced and sustainable path forward for Mombasa's economic prosperity. It is a document that honors the voice of the handcart pusher in Changanwe, the small-scale barber in Mvita, and the large-scale importer at the port, weaving their diverse interests into a single, cohesive fiscal framework.

Recommendations

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THAT,pursuant to **Standing Order 179** of the **Mombasa County Assembly Standing Orders** and **section 133** of the **Public Finance Management Act,2012**,the Committee approves the **Mombasa County Finance Bill,2025** with the following amendments:

1. Incorporate the amendments in the **Notice of Amendments** annexed hereto.
2. The County Government through the County Treasury to prepare and adopt a **Tariff Policy** and parent revenue related legislation to guide the raising of revenue in the County.

Signed:



Hon. Kibwana Swaleh

Chairperson

Committee on Finance, Budget & Appropriations

Wednesday, 17th December 2025

Appendix I



COUNTY ASSEMBLY OF MOMBASA NOTICE OF AMENDMENTS THE MOMBASA COUNTY FINANCE BILL, 2025 (BILLS NO. 3 OF 2025)

(The Chairperson, Committee on Finance, Budget and Appropriations)

NOTICE is given that, the **Chairperson, Committee on Finance, Budget and Appropriations** intends to move the following amendments to the **Mombasa County Finance Bill, 2025 (Bills No. 3 of 2025)** at a **Special Sitting** of the **County Assembly** on **Thursday, 18th December 2025** from **10 am**, at the **Committee Stage**—

SCHEDULE

CLAUSE 6 - RATES AND RATING

THAT, the the heading be amended by deleting the following text:

Rent, Land Rates and Sectional Properties Applicable

be deleted and substituted therefor with the following:

Rent and Land Rates Applicable

THAT, **sub-clause 6(4)** of the Bill be amended by deleting the following:

"Sectional title holders of any legal documents/instruments conferring ownership rights and recognizing multiple ownership shall open individual rates."

ITEM 6 – ENVIRONMENTAL POLLUTION CONTROL

THAT, the Schedule be amended in **Item 6** under the section headed "**Environment, Waste Management and Energy**" by deleting the words—

"Dumping Charges for Private Vehicles (Per Trip)"

and substituting therefor the words—

"Dumping Charges for Private Vehicles (Per Tonne per Trip)".

NEW ITEMS AFTER ITEM 89

THAT, the Schedule be amended by inserting the following new items immediately after Item 89 under the section headed "Transport and Infrastructure – Port Users"—

1.Importers (per TEU)
oKES 513.00 or USD 4.00, whichever is higher;

2.Exporters and Empty Containers (per TEU)
oKES 262.00 or USD 2.00, whichever is higher;

3.Imported Vehicles (per vehicle)
oUSD 5.00.

ITEM 97 – TRAFFIC OFFENCES

THAT, the Schedule be amended by inserting the following new item immediately after Item 96—

Traffic offences, including traffic obstruction, double parking, and illegal parking — KES 5,000.00.

SECTION 13 – ROAD CUTTING FEES (PER 9 METRE ROAD)

THAT, the Schedule be amended in the section headed “**13. Road Cutting Fees (Per 9 Metre Road)**” by inserting the following new items immediately after Item 114—

115 Application fee (per installation) — KES 10,000.00;

116. Supervision fee for new works (per installation) — Five per cent (5%) of the total value of works;

117. Inspection fee (per installation) — KES 15,000.00;

118. Completion certificate fee (per installation) — KES 20,000.00.

SECTION 33 – OFFLOADING CHARGES (IMPORTED GRAIN)

THAT, the Schedule be amended in the section headed “**Trade, Tourism and Investments**” by inserting the following new items under **Section 33 – Offloading Charges (Imported Grain: Wheat/Grain/Maize)**—

468. 0 – 2,000 tonnes — USD 0.6;

469. 2,000 – 4,000 tonnes — USD 0.5;

470. 4,000 – 6,000 tonnes — USD 0.4;

471. 6,000 – 8,000 tonnes — USD 0.3;

472. 8,000 tonnes and above — USD 0.2.

SECTION 34 – OFFLOADING (FLAT RATES)

HEADING AMENDMENTS

THAT, the Schedule be amended—

1.in the heading “Dairy Products / Eggs / Sugar / Salt / Flour / Processed Meats / Seafood” by deleting the word “Seafood”;

2.in the heading “Cabbages, Oranges, Pineapple, Pumpkins, Melons, Plums, Passion, Potato Irish, Green Maize / Tomatoes” by deleting the word “Tomatoes”.

SCRAP MATERIALS

THAT, the Schedule be amended by inserting the charge for—

Scrap materials, cullet (broken glass), feldspar, and waste oil

498. pickups — KES 400.00.

SECTION 35 - QUARRY PRODUCTS

THAT, the Bill be amended by inserting the following new clauses immediately after clause 7C—

REMOVAL OF QUARRY PRODUCTS

546. Removal of murrum, top soil, chips, gravel, country rock, stone dust, boulders, quarry, red iron, sand and other common mineral including salt per metric tonne - 200

547. Removal of limestone - KES 300.00

548 Other Produce – to be charged as per Offloading charges for markets on entry charge into our markets as per items

549. Offloading of poles - KPLC, TELKOM, other private transporters of poles per pole 80.00

SECTION 38 – SINGLE BUSINESS PERMIT (LOGISTICS)

THAT, the Schedule be amended by inserting the following new items immediately after Item 617—

618. Logistics Single Business Permit per TEU — USD 10.00;

619. Logistics Single Business Permit per imported motor vehicle — USD 5.00;

620. Logistics Single Business Permit for non-containerized goods — USD 0.3 per metric tonne.

SECTION 84 – FUMIGATION CHARGES

THAT, the Schedule be amended by deleting the existing **inserting** the following new items immediately after **Item 1239**—

84. FUMIGATION CHARGES

1249. Fumigation of institutions and schools — KES 100 per square metre;

1250. Fumigation of factories, supermarkets, and godowns — KES 150 per square metre.

Signed:

Hon. Kibwana Swaleh

Chairperson

Committee on Finance, Budget and Appropriations

Wednesday, 17th December 2025

Appendix II



COUNTY ASSEMBLY OF MOMBASA COMMITTEE ON FINANCE, BUDGET & APPROPRIATIONS

MINUTES OF THE PROCEEDINGS

**MINUTES OF THE MEETING HELD ON WEDNESDAY, 17TH DECEMBER 2025 IN THE
COMMITTEE ROOM FROM 12.30 P.M.**

PRESENT

1. Hon. Kibwana Swaleh	Chairperson
2. Hon. Hamida Noor	Vice - Chairperson
3. Hon. AbdiRahman AbdiKadir	Member
4. Hon. Athman Mwamwiri	Member
5. Hon. Fadhili Mwalimu	Member
6. Hon. Fatuma Swaleh	Member
7. Hon. Hamisi Mwinyi	Member
8. Hon. Juma Mwalimu	Member
9. Hon. Morgan Matsaki	Member

IN ATTENDANCE

1. Abdallah Khamis	Principal Clerk Assistant
2. Christine Mududa	Deputy Clerk
3. Saad Abdallah	Hansard Officer

PRAYERS

MIN 67/2025 ADOPTION OF THE AGENDA

The meeting considered the Agenda for the meeting dated **Wednesday, 17th December**

2025.

Moved by **Fatma Swaleh** and seconded by **Hon. Abdirahman AbdiKadir**, it was:

“RESOLVED THAT, the Agenda for the meeting dated **Wednesday, 17th December 2025**, for the consideration of the **Mombasa County Finance Bill,2025** and the **Report on the Mombasa County Finance Bill**, be adopted.”

Carried unanimously.

MIN 68/2025 APPROVAL OF THE MOMBASA COUNTY FINANCE BILL,2025 AND THE REPORT ON THE PUBLIC PARTICIPATION FOR THE MOMBASA COUNTY FINANCE BILL,2025

The Committee considered and deliberated on the **MOMBASA COUNTY FINANCE BILL,2025** and the **REPORT ON THE PUBLIC PARTICIPATION FOR THE MOMBASA COUNTY FINANCE BILL,2025**.

It was thereafter Proposed by **Hon. Juma Mwalimu** and Seconded by **Hon. Hamida Noor** and **RESOLVED:**

1. **THAT**,the Committee **APPROVES** the **MOMBASA COUNTY FINANCE BILL,2025** with amendments as contained in the **Notice of Amendments** annexed hereto and recommends the same to the County Assembly for enactment.
2. **THAT** the Committee **APPROVES** the **REPORT ON THE PUBLIC PARTICIPATION FOR THE MOMBASA COUNTY FINANCE BILL,2025** and recommends the same to the County Assembly for adoption.

Carried unanimously.

There being no other business, the meeting was adjourned at **1.05 p.m.**

Signed:



Hon. Kibwana Swaleh
Chairperson
Committee on Finance, Budget & Appropriations
Wednesday, 17th December 2025

Appendix III

County Assembly of Mombasa					
The Mombasa County Finance Bill, 2025					
Public Participation Forum Views – Changamwe, Changamwe Sub-County- Tuesday, 11th November 2025					
Ward/Organization	Section/Item No.	Views/Comments/Concerns	Name of Participant	Proposal/Action	
1	Port Reitz	Item No. 40	Registration of Garbage Collectors for individuals and Handcarts—charges are on the higher side.	Suleiman	Remove or reduce to Kshs 1,000.
		Item No. 347	There is no new Changamwe Retail Market built but it is not in use.		Remove charge until operational
		Item No. 520	Mugoka (Motorcycle/Handcart) License fee.		Reduce from Kshs 30,000 to Kshs 15,000.
		Item No. 629	Retail shop with LPG Gas for cooking fuel.		Reduce fee to Kshs 3,000.
		Item No. 661	Large Cyber Cafe (Above 6 computers).		Reduce from Kshs 12,500 to Kshs 7,500.
2	Kipevu Manager	Item No. 763–774	Charges for Liquor Licenses.	Elijah Nyachieo	Reduce charges to reduce incidences of default.
3	Kipevu Ward	Page 20	Consider removing offloading charges for food items as they will have a negative effect on consumers.	Faith Mwendu	Consider Removing charges.
		Serikali Mtaani/County Assembly	People have not received feedback on views given through memoranda in previous public participation sessions.		Procedural concern.
		Serikali Mtaani/County Assembly	The Mombasa County Finance Bill, 2025 has passed the due timeline for passage pursuant to the PFM Act, 2025.		Procedural concern.
		Environment	In the previous Finance Bill, 2024, businesses were charged solid waste fees irregularly; it is not in the Finance Bill, 2025.		Clarification/Adjustment needed.
		Item 200	Charges for Form B's - liquor businesses are being discriminated by being charged.		Need for clarity and non-discrimination.
		Items 734–758	The relevant charges have been increased without consultation.		Consultation needed.

		Items 759–775	The relevant charges should be reduced to align with the Mombasa County Liquor Act, 2014.		Alignment with existing law.
4	Kiota Organization	Item on Mnazi	Requirement for the number of chairs is difficult to verify.	Isaac Andai	Remove charges.
		Serikali Mtaani/County Assembly	Sought to know if there is a Committee on Revenue Collection where Civil Society are included, and if none, one should be established		Transparency/Accountability
		Finance & Economic Planning	Sought a report on revenue collection for the last financial year.		Transparency/Accountability
		Health	Sought reduction of bed charges for hospital admission.		Reduce public healthcare costs.
		Environment	Sought reduction of garbage collection fees to a bare minimum.		Reduce public service fees.
5	Changamwe Bunge	Trade, Tourism & Culture	Sought reduction of market stall charges to boost small businesses.	Hussein Adan	Stimulate local commerce.
		Environment	The Finance Bill, 2025— Remove or reduce charge for youth undertaking garbage collection.		Promote youth employment.
		Items 334 and 336	Charges for stalls.		Reduce the charges.
		Item 551	Charges for brokers.		Reduce charges.
6	Kidogo Early Years Organization	Items 695, 697	Charges for M-PESA.	Daniel Onyango	Reduce the charges.
		Serikali Mtaani/County Assembly	Devolve public participation to village units.		Procedural change.
		Environment	Reduce charges on waste collection.		Reduce public service fees.
		Education	Reduce charges on community-based schools.		Reduce costs for community facilities.
		Education	Remove charges for inspectorate of childcare facilities.	Luke Otieno	Reduce regulatory costs.
		Items 704–705	Sought to know the issue of fumigation for items.		Clarification needed.

County Assembly of Mombasa

The Mombasa County Finance Bill, 2025

Public Participation Forum Views – Mikindani Social Hall, Jomvu Sub-County- Wednesday, 12th November 2025

	Ward/Organization	Section/Item No.	Views/Comments/Concerns	Name of Participant	Proposal/Action
1	Coast Region Budget Hub/TEMA Trust / Kidogo Early Years Organisation	Education	Observed that there are multiple inspection charges for ECDE/child care centers/community-based schools. Proposed a reduction and merging of the fees to be between Kshs 5,000 to Kshs 10,000.	Eric Mgoja	Merge and reduce ECDE inspection fees to a range of Kshs 5,000-10,000
		Public Participation	Proposed that public participation be undertaken at the ward and village level.		Streamline public participation to include ward/village-level forums
		Public Participation	Sought for feedback on public participation views to be accessible by the public.		Ensure public accessibility to feedback on submitted public participation views
2	Miritini	Pg 8 - No. 49	Proposed removal of the charge for Cutting/Pruning Trees per tree (Kshs 3,000).	Erastus Badi	Remove the charge for Cutting/Pruning Trees per tree
		Pg 8 - No. 51	Proposed removal of the charge for Grave fee for Non-permanent graves (Kshs 3,500).		Remove the charge for Grave fee for Non-permanent graves
		Pg 8 - No. 52	Proposed removal of the charge for Grave fees for permanently built graves (Kshs 50,000).		Remove the charge for Grave fees for permanently built graves
		Pg 12 - No. 137	Proposed increment of the charge for Water Boozers (Water Bowers/Trucks) (Kshs 3,000).		Increase the charge for Water Boozers/Trucks
		Pg 12-No. 145	Proposed reduction of the charge for Shops (including salons, barbers, boutiques).		Reduce the charge for Shops (salons, barbers, boutiques)
		Pg 34 No. 827	Proposed to make it free (i.e., remove the charge) for Hire of open grounds/football per day (including FKF matches).		Remove the charge (make free) for Hire of open grounds/football per day
		Pg 40 No. 999	Proposed removal of the charge for Village Layout - 1 to 10 rooms (Kshs 10,000), specifically for unplanned plots.		Remove the charge for Village Layout (1-10 rooms) for unplanned plots
		Serikali Mtaani/County Assembly	Called for quality feedback on public participation and appropriate action on the views given.	Peter Ogutu	Ensure quality feedback and appropriate administrative action

					on public participation views
		Pg 17- Mikindani Market	Noted that Mikindani Market (Market Bnot) is not operational for 2 years. Suggested it should be removed (from the list of chargeable County services/properties).		Remove the non-operational Mikindani Market (Market Bnot) from the list of chargeable County properties/services
3	Kidogo Early Years Organization/Jomvu Kuu Ward	ECDE - Child Care Centres	Sought clarification on Single Business Permits for child care centres.	Christine	Provide clarification on Single Business Permit requirements for child care centres

County Assembly of Mombasa

The Mombasa County Finance Bill, 2025

**Public Participation Forum Views – Tononoka Social Hall, Mvita Sub-County
Wednesday, 12th November 2025**

No.	Ward/Organization	Section/Item No.	Views/Comments/Concerns	Name of Participant	Proposal/Action
1	Tudor	Serikali Mtaani/County Assembly	Sought clarification on how the Finance Bill impacts traders operating within Mombasa County.	Ayman Mukhtar	Clarification given
2	Tudor	Serikali Mtaani/County Assembly	Inquired whether the public participation on the Finance Bill was conducted in the previous year (FY 2024/2025).	Ayman Mukhtar	Response given
3	Tudor	Trade, Tourism & Culture	Proposed the inclusion of more tourism-related activities to enhance revenue generation in the County.	Ayman Mukhtar	Enhance revenue by including more revenue streams especially tourism-related
4	Tononoka	Item No. 255 (3D Signage)	Proposed that charges for 3D signage advertisements be levied per board rather than per square metre to ensure fairness and administrative simplicity.	Peter Maina	Consider proposal
5	Majengo	Item No. 704 (SBP) & Item No. 815 (Inspection)	Proposed that the Single Business Permit fee for small private basic education institutions and the inspection fee/charges for childcare facilities be consolidated to reduce the overall cost of operation.	Joseph Nazareth	Consider proposal
6	Tononoka	Item No. 145 (Barbershop Inspection)	Proposed that the annual inspection fee for barbershops be revised from Kshs 3,000 to Kshs 2,000 to make it more affordable for small-scale entrepreneurs.	Ibrahim Ali	Consider reducing charge

County Assembly of Mombasa

The Mombasa County Finance Bill, 2025

Public Participation Forum Views – Kadongo Grounds, Kisauni Sub-County- Thursday, 13th November 2025

No.	Ward/Organization	Section/Item No./Sector	Views/Comments/Concerns	Name of Participant	Proposal/Action
1	TEMA Digital Trust / Coast Region Budget Hub	Serikali Mtaani/ County Assembly	Proposed that there should be follow-up meetings after public participation to sensitize the public on the Bill.	Eric Mgoja	Conduct follow-up public sensitization meetings on the Finance Bill
		Serikali Mtaani/ County Assembly	Proposed that Bills be circulated to the public early prior to the meeting days to enable meaningful contribution.		Ensure early circulation of Bills to the public before participation meetings
		Serikali Mtaani/ County Assembly	Asked County Government for quality feedback on public participation views.		Ensure the provision of quality feedback on public participation views
		Environment	Asked County Government to investigate and eliminate foul smell emanating from the sewer between Markiti and GPO.		Investigate and eliminate the foul smell from the sewer between Markiti and GPO
2	Mjambere Ward	Serikali Mtaani/ County Assembly	Proposed for public sensitization and prior announcement for public participation meetings.	Herman Okhato	Improve public sensitization and prior announcement for public participation meetings
		Serikali Mtaani/ County Assembly	Proposed sensitization of the public on public participation.	Mwingi	Conduct public sensitization on the process and value of public participation
		Education	Proposed for unification of multiple charges for daycare centers and community-based schools.	Virginia Nyambu	Unify multiple charges for daycare centers and community-based schools
		Environment	Concerned on uncollected trash menace and asked for the County Government to scale fumigation services in residential areas.		Address uncollected trash menace and increase fumigation services in residential areas
		Health	Sought reduction of yellow fever charges.		Reduce yellow fever vaccination charges
		Environment	Concerned on uncollected garbage from households and	Najma	Fully address the problem of

			sought that the problem be fully addressed.		uncollected household garbage
3	Salama Mashinani CBO	Environment	Asked the County Government to fully address the problem of uncollected garbage in residential areas and come up with comprehensive waste management strategies.	Darius Wakalo	Develop and implement comprehensive strategies to address uncollected residential garbage
4	Kidogo Early Years Organization	Hiring of Open Grounds (Item No. 828)	Proposed reduction of the amount for Hiring of Open Grounds to an affordable level.	Jackline Ondili	Reduce the charge for Hiring of Open Grounds (Item No. 828) to an affordable level
5	Mjambere	Environment	Asked County Government to investigate and eliminate foul smell emanating from the water pool near Nyali Bridge underpass.	Abdullah Musa	Investigate and eliminate the foul smell from the water pool near Nyali Bridge underpass

County Assembly of Mombasa**The Mombasa County Finance Bill, 2025****Public Participation Forum Views – VOK Social Hall, Nyali Sub-County- Thursday,13th November 2025**

	Ward/Organization	Section/Item No./Sector	Views/Comments/Concerns	Name of Participant	Proposal/Action
1			1. He sought clarification on which specific item in the schedule covers childcare facilities, noting that the current schedule contain multiple overlapping charges. He recommended that the Bill include a distinct and clearly defined item outlining charges specific to childcare facilities.	Joseph	
			2. He questioned why item 945 is only valid for six months and recommended that its validity be extended to 12 months		
2	Kenya Transport Association	Joanna Wonge	1. She submitted that the charges under item 124 should not be considered, and instead proposed that the rates outlined in the current Finance Act remain uncharged.	Joanna Wonge	

County Assembly of Mombasa

The Mombasa County Finance Bill, 2025

Public Participation Forum Views – Likoni Social Hall, Likoni Sub-County- Tuesday, 11th November 2025

	Ward/Organization	Section/Item No./Sector	Views/Comments/Concerns	Name of Participant	Proposal/Action
1	Tibwani		1. She proposed that the charges under item 543 be reviewed and reduced	Hadija Yusuf	
2	Kidogo Early Year Organization		1. She submitted that the multiple and high charges imposed for inspection of small community-based schools under Items 707, 815, 1133, 1136, are 1148 are burdensome and recommended that they be reviewed and reduced	Susan Mtana	
3	Kidogo Early Year Organization		1. He submitted that the multiple and high charges imposed on small community-based schools are excessive. He recommended that lower tier schools be assigned their own reasonable rate	Shariff Nywawa	
4	Likoni		1. He submitted that the renewal/application fees under item 759 for liquor licenses per premise are too high, and proposed the amount be reduced from 10,000 to 4,000 2. He submitted that the charges under item 1167 for public/wines and Spirits Form B should be reduced from 5,000 3. He submitted that charges under item 1221 amounting to 10,000 should be reduced 4. He submitted that the charges under item 1240 should be reviewed and reduced	Kennedy Mumba	
5	Mtongwe		1. She Submitted that the charges under item 825 for full day stadium hire should range between 7,000 and 10,000 2. She submitted that the charges under item 827 for hiring an open ground for football per day, including FKF matches, should be reduced from the current 3,000 3. She submitted that the charges under item 837 for the hire of other social halls should be reduced from 10,000 to 5,000	Sheilla	