



MURANG'A COUNTY ASSEMBLY

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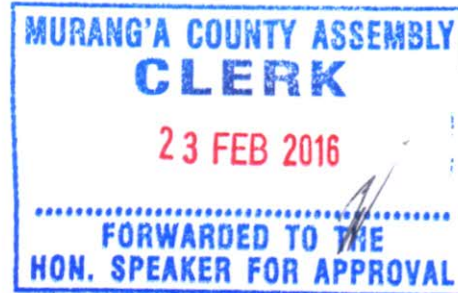
Tel: 0719 – 802 495

DATE: 22<sup>ND</sup> FEBRUARY, 2016

The Hon. Speaker  
Murang'a County Assembly

Thro'

The Clerk  
Murang'a County Assembly



• PAPER LAID

Mr. Speaker Sir, I beg to lay the following paper on the table of the Assembly today Tuesday February 23, 2016:-

The Public Participation report of the Finance and Economic Planning Committee on, **The Murang'a County Revenue Administration Bill, 2015**, held in various Sub-Counties on February 4 and 5 2016,

Thank You,

Sign:  .....

Date: 22/02/2016 .....

Hon. Joseph Kimani Gitau  
CHAIRPERSON, FINANCE AND ECONOMIC PLANNING COMMITTEE



COUNTY ASSEMBLY OF MURANG'A

THE SECTORAL COMMITTEE ON FINANCE AND  
ECONOMIC PLANNING

REPORT ON  
PUBLIC PARTICIPATION ON THE MURANG'A COUNTY  
REVENUE ADMINISTRATION BILL, 2015

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Clerks Chambers  
Murang'a County Assembly  
MURANG'A

February, 2016

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## 1.0 PREFACE

Mr. Speaker sir, the sectoral Committee of Finance and Economic Planning embarked on public hearings on the Murang'a County Revenue Administration Bill, 2015, after it underwent first reading and committed to this Committee.

### 1.1 Terms of Reference for the Committee

- i. To gather the views of the public pertaining to the Murang'a County Revenue Administration Bill, 2015.
- ii. To review proposed amendments to the Bill.
- iii. Report on the findings and recommendations of the Committee's public inquiry

### 2.0 Committee Mandate

The Departmental Committee on Finance and Economic Planning is established pursuant to provisions of Standing Order 195 (5). Under these provisions, the Committee is mandated to:-

- (a) investigate, inquire into, and report on all matters relating to the mandate, management, activities, administration, operations and estimates of the assigned departments;
- (b) study the programme and policy objectives of departments and the effectiveness of the implementation;
- (c) study and review all county legislation referred to it;
- (d) study, assess and analyze the relative success of the departments as measured by the results obtained as compared with their stated objectives;
- (e) investigate and inquire into all matters relating to the assigned departments as they may deem necessary, and as may be referred to them by the Assembly;
- (f) to vet and report on all appointments where the Constitution or any law requires the Assembly to approve, except those under Standing Order 189 (*Committee on Appointments*) ; and
- (g) make reports and recommendations to the Assembly as often as possible, including recommendation of proposed legislation.

The Committee is also mandated to scrutinize the budget of its respective Department as provided under Standing Order No. 211 (3) (4) and (5) which states that:-

- (3) Upon being laid before the Assembly, the Estimates shall be deemed to have been committed to each Sectoral Committee without question put, for each such committee to deliberate upon according to their respective mandates.

(4) Each Sectoral Committee shall consider, discuss and review the Estimates according to its mandate and submit its report and recommendations to the Budget and Appropriations Committee within twenty-one days, after being laid before the Assembly.

(5) The Budget and Appropriations Committee shall discuss and review the Estimates and make recommendations to the Assembly, taking into account the recommendations of the Sectoral Committees, the views of the County Executive Committee member responsible for finance and the public.

### 3.0 MEMBERSHIP

The Committee comprises the following Members:-

1. Hon. Joseph Kimani Gitau -Chairperson
2. Hon.Samuel Dishon Wandia -Vice Chairperson
3. Hon.Rosemary Wakuthii Njine
4. Hon.Peter Irungu Kihungi
5. Hon.Joseph Kimani Machiri
6. Hon. Beth Wanjiku Ngugi
7. Hon. Jane Wanjiku Ndegwa
8. Hon. Charles Mwangi Kirigwi
9. Hon.John Njoroge Gitau

### 4.0 ACKNOWLEDGEMENTS

Mr. Speaker, Sir

This public participation report was considered at length by the Committee in a sitting held in the assembly on Wednesday, February 17, 2015 and the resolution to adopt this Report was reached unanimously by members of the Committee. It is our hope that this Report will guide and inform the House on the public views and proposed amendments to the Murang'a County Revenue Administration Bill, 2015.

The Committee wishes to sincerely thank the Offices of the Speaker and the Clerk of the County Assembly for the support and services extended to the Members to enable the Committee complete this report. I am grateful for the Members of the Committee as well, for their diligence and commitment in the completion of this task.

On behalf of the Committee, I now have the honour and pleasure to present this Report to House for consideration.

Thank you.

Signed: .....

Hon. Joseph Kimani Gitau

(Chairman)

Dated this; ......, Day of February ,2016



## 5.0 INTRODUCTION

Mr. Speaker, Sir, the Murang'a County Revenue Administration Bill, 2015 was sponsored by Hon. Joseph Kimani Gitau the Chairperson of the County Assembly Departmental Committee on Finance and Economic Planning. The overall objective of the Murang'a County Revenue Administration Bill, 2015, is to provide a legal framework for the collection, receipt and administration of county revenue and for connected purposes.

Also, the bill aims at enhancing county revenue collection and administration and seeks to promote efficiency and effectiveness in county revenue administration.

Further, the bill provides for preliminary provisions. It establishes the county revenue unit to be responsible for collecting county revenue, administering and enforcing county laws relate to revenue among others. The bill also provides for financial provisions, which include preparation of annual estimates, financial reports and auditing.

Additionally, the bill provides for values to be adopted in the implementation of the act. It also provides for the collection and payment of the money into revenue fund, service level agreements, assessment of tax payable. The bill provides for establishment of a revenue complaints committee for handling complaints related administration. The bill provides enforcement provisions and miscellaneous provisions which include the power of the executive member to make regulations.

## 6.0 Consultative Meetings

Mr. Speaker Sir, in accordance with Murang'a County Assembly standing order 187, the committee engaged experts on to interpret the technicalities of the Bill, before going to the ground to gather views from the general Public. The committee held meetings with the County Treasury, Sub-County Administrators, Finance and revenue officers from the Finance department.

The Committee has also engaged the legal drafter of the Bill, to elaborate further on each clause.

## 7.0 PUBLIC HEARINGS

Mr. Speaker, Sir, pursuant to article 196 of the Constitution of Kenya 2012 and section (89) and (115) of the County Governments Act, 2012, public hearings on the County Revenue Administration Bill, 2015, was undertaken in the seven sub counties as follows;

	SUB COUNTY	VENUE	TIME
1	Maragua	ACK – Hall	10.00 AM
2	Kangema	Muguru Ack Hall	10.00 AM
3	Kiharu	Mothers Union Hall	10.00 AM
4	Kandara	Kandara Childrens Home	10.00 AM
5	Gatanga	Gatanga CDF Hall	10.00 AM
6	Kigumo	Kigumo CDF Hall	10.00 AM
7	Kahuro	Kahuro Social Hall	10.00 AM
8	Mathioya	Kiriaini Police Canteen	

### 8.0 PUBLIC VIEWS ON THE MURANG'A COUNTY REVENUE ADMINISTRATION BILL, 2015

The committee gathered the following views from the public,

1. **THAT;** to avoid discrimination and to comply with the Constitution and revenue Laws, **waivers and variations** should be done fairly and equitably.
2. **THAT;** the report on waivers or variations of taxes, rates, fees and charges granted during a particular financial year should be critically analyzed by the County Assembly.
3. **THAT;** section 30, the authorized officers should ensure compliance with this Act in the event that the said officers consider seizure.
4. **THAT;** section 32 (3), that the goods forfeited under this section may be donated to a charitable organization.
5. **THAT;** section 9 (2), the County Executive Committee Member in charge should ensure that the person or entity to be appointed for the purposes of collecting revenue or part of the revenue payable to the county government, should be vetted.
6. **THAT;** section 11, the powers of the revenue officers should be properly executed in accordance with this Act to ensure that the officers do not arbitrarily use them .



## 9.0 FINDINGS

The Committees findings were as follows;

1. **THAT;** taxpayers and the public are not aware of revenue legislations and regulations due to lack of public education.
2. **THAT;** tax payers complaints in relation to the collection and administration of any law related to revenue collection can discourage investment
3. **THAT;** powers of the authorized officers in relation to this Act can be abused in the event that regulations are not implemented fully.

## 10.0 RECOMMENDATIONS

The Committee therefore recommends the following;

1. **THAT;** waivers and variations by the County Executive Committee Member should be fair and within the confines of the relevant law.
2. **THAT;** the County Executive Member in charge of Finance, IT and Planning should ensure that the Revenue Unit provides public education and awareness to all tax payers as well as members of the public regularly
3. **THAT;** the appointment of the Chief Revenue Officer should be done competitively
4. **THAT;** the County Executive Committee should identify and prescribe the county laws applicable for the purposes of determining the revenue receivable or collectable under this Act
5. **THAT;** the CEC, in charge should formulate regulations for effective application of the Act.

ANNEXES:

1. Schedule of proposed amendments.
2. Minutes of Public Participation Meeting.
3. Attendance register.

## 11. ADOPTION OF REPORT

The Report of the public participation on the Murang'a County Revenue Administration Bill, 2015 was adopted by the following members.

<u>NAMES</u>		<u>SIGN</u>
1. Hon. Joseph Kimani Gitau	- (Chair Person)	
2. Hon. Samuel Dishon Wandia	- (Vice Chair)	
3. Hon. Peter Irungu Kihungi		
4. Hon. Joseph Kimani Machiri		
5. Hon. John Njoroge Gitau		
6. Hon. Beth Wanjiku Ngugi		
7. Hon. Jane Wanjiku Ndegwa		
8. Hon. Rosemary Wakuthii Njine		
9. Hon. Charles Mwangi Kirigwi		