



**COUNTY GOVERNMENT OF MANDERA**

**PUBLIC PARTICIPATION REPORT**

**PUBLIC PARTICIPATION REPORT ON THE MANDERA COUNTY  
CESS BILL, 2025**

**DECEMBER, 2025**

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# Contents

|  |    |
|--|----|
| 1.0 INTRODUCTION .....                                 | 3  |
| 1.1 LEGAL BASIS FOR PUBLIC PARTICIPATION .....         | 3  |
| 1.2 OBJECTIVES OF PUBLIC PARTICIPATION.....            | 4  |
| 2.0 METHODOLOGY .....                                  | 4  |
| 2.1 COVERAGE AREA.....                                 | 4  |
| 3.0 SUMMARY OF PUBLIC VIEWS .....                      | 5  |
| 3.1 General Views.....                                 | 5  |
| 3.2 PUBLIC CONCERNS AND INPUTS BY SUB-COUNTY .....     | 5  |
| 3.2.1 MANDERA EAST .....                               | 5  |
| 3.2.2 MANDERA WEST .....                               | 5  |
| 3.2.3 MANDERA NORTH.....                               | 5  |
| 3.2.4 MANDERA SOUTH.....                               | 5  |
| 3.2.5 BANISSA .....                                    | 5  |
| 3.2.6 LAFEY.....                                       | 5  |
| 4.0 SPECIFIC FEEDBACK ON BILL CLAUSES/PROVISIONS ..... | 6  |
| 5.0 KEY EMERGING ISSUES .....                          | 7  |
| 6.0 CHALLENGES ENCOUNTERED .....                       | 7  |
| 7.0 RECOMMENDATIONS .....                              | 7  |
| 8.0 CONCLUSION.....                                    | 7  |
| ANNEXURES .....  | 8  |
| Annex I: Public Participation Schedule .....           | 8  |
| Annex II: Photographic Evidence .....                  | 9  |
| Annex III: Attendance Registers.....                   | 10 |

## **1.0 INTRODUCTION**

Public participation is a constitutional requirement and a Cornerstone of democratic governance, transparency, and accountability in public finance management. It provides citizens with an opportunity to influence policy formulation and legislative processes affecting their socio-economic welfare. The County Government of Mandera conducted public participation forums on the Mandera County Cess Bill, 2025, which seeks to establish a legal framework for the imposition, administration, and collection of cess charges on goods produced, harvested, extracted, or transported within the county. The Bill aims to:

- ❖ Broaden the county revenue base,
- ❖ Harmonize cess collection,
- ❖ Improve infrastructure supporting trade and production,
- ❖ Enhance accountability in revenue utilization.

The public participation exercise provides stakeholders an opportunity to review the proposed Bill and submit views, concerns, and recommendations prior to enactment.

## **1.1 LEGAL BASIS FOR PUBLIC PARTICIPATION**

The public participation exercise was conducted pursuant to the following legal and policy frameworks:

- ❖ Article 10 of the Constitution on National Values and Principles of Governance (including public participation, transparency, and accountability).
- ❖ Article 201(a) Principles of public finance emphasizing openness and accountability.
- ❖ Article 232(1)(d) Involvement of citizens in policy-making.
- ❖ Sections 87 and 115 of the County Governments Act, 2012 providing for citizen participation in county planning and legislation.
- ❖ Section 120 of the County Governments Act on equitable imposition of fees and charges.
- ❖ Public Finance Management Act, 2012 requiring public involvement in financial decision-making.

## 1.2 OBJECTIVES OF PUBLIC PARTICIPATION

The main objectives included:

- ❖ Sensitize stakeholders on the provisions of the Mandera County Cess Bill, 2025.
- ❖ Collect public views and recommendations on proposed cess structures.
- ❖ Promote transparency in county revenue legislation.
- ❖ Enhance inclusivity in fiscal decision-making.
- ❖ Improve the Bill through incorporation of stakeholder feedback.
- ❖ Promote ownership of county revenue policies among residents.

## 2.0 METHODOLOGY

The County Government adopted a multi-stakeholder engagement approach comprising:

- ❖ Public barazas conducted across sub-counties.
- ❖ Stakeholder forums with traders and producers.
- ❖ Consultations with livestock traders, farmers, transporters, and market committees.
- ❖ Public notices inviting written submissions.
- ❖ Acceptance of memoranda via email and physical submission.
- ❖ Interactive question-and-answer sessions.

## 2.1 COVERAGE AREA

The public Participation was conducted at the sub-county level.

1. Mandera East
2. Mandera West
3. Mandera North
4. Mandera South
5. Banissa
6. Lafey

Key stakeholders engaged included farmers, livestock traders, transporters, miraa traders, sand harvesters, market committees, business community representatives and youth and women groups

## **3.0 SUMMARY OF PUBLIC VIEWS**

### **3.1 General Views**

- ❖ Participants generally supported the Bill subject to:
- ❖ Transparent utilization of cess revenue,
- ❖ Fair and affordable cess rates,
- ❖ Avoidance of double taxation,
- ❖ Improved infrastructure linked to cess collection.
- ❖ Stakeholders emphasized that cess should directly translate into improved service delivery.

## **3.2 PUBLIC CONCERNS AND INPUTS BY SUB-COUNTY**

### **3.2.1 MANDERA EAST**

- ❖ Cross-border traders expressed concern about competitiveness.
- ❖ Supported structured cess collection.
- ❖ Requested digital payment systems to reduce cash handling.
- ❖ Concern over multiple collections along transport routes.
- ❖ Demand for public disclosure of revenue utilization.

### **3.2.2 MANDERA WEST**

- ❖ Traders requested differentiated rates for small-scale businesses.
- ❖ Concerns raised on impact of cess on commodity prices.
- ❖ Proposed exemptions for locally consumed goods.

### **3.2.3 MANDERA NORTH**

- ❖ Livestock traders supported cess if linked to market infrastructure improvements.
- ❖ Requested clear identification of authorized collectors.
- ❖ Concern about harassment during enforcement.

### **3.2.4 MANDERA SOUTH**

- ❖ Suggested harmonization with neighboring counties to avoid trade distortions.
- ❖ Requested stakeholder representation during rate reviews.

### **3.2.5 BANISSA**

- ❖ Farmers supported cess tied to road maintenance.
- ❖ Requested seasonal considerations for agricultural products.
- ❖ Proposed reduced rates during drought periods.

### **3.2.6 LAFEY**

- ❖ Requested simplified payment procedures.
- ❖ Emphasized need for awareness campaigns before implementation.

#### 4.0 SPECIFIC FEEDBACK ON BILL CLAUSES/PROVISIONS

| Clause / Provision                    | Subject Matter                      | Public Input / Views   | Key Concern Raised   | Recommendation / Proposed Action  |
|---------------------------------------|-------------------------------------|--|--|---|
| <b>Clause 4</b>                       | Determination of Scheduled Products | <ul style="list-style-type: none"> <li>✓ Need for clear listing of cessable products.</li> <li>✓ Request for stakeholder consultation before amendments to schedules.</li> </ul>   | Lack of clarity may lead to arbitrary inclusion of products and uncertainty among traders. | Establish transparent procedures for reviewing and amending scheduled products through structured stakeholder engagement. |
| <b>Clause 5 &amp; Second Schedule</b> | Cess Rates                          | <ul style="list-style-type: none"> <li>✓ High-tonnage truck charges considered expensive.</li> <li>✓ Small-scale traders requested lower rates.</li> <li>✓ Proposal for differentiated rates between transit goods and local consumption.</li> </ul> | Uniform rates increase cost of trade and disproportionately affect small traders.          | Introduce tiered cess rates based on scale of transport and purpose (transit vs local consumption).                       |
| <b>Clause 6</b>                       | Designated Collection Points        | <ul style="list-style-type: none"> <li>✓ Need for clear signage at official collection points.</li> <li>✓ Request to avoid multiple checkpoints along transport routes.</li> </ul>   | Confusion and risk of harassment due to unclear or unauthorized collection points.         | Gazette and publicly display authorized collection points and streamline collections to single designated locations.      |
| <b>Clause 8</b>                       | Use of Cess Revenue                 | <ul style="list-style-type: none"> <li>✓ Strong demand for accountability and visibility of projects funded through cess revenue.</li> </ul>   | Public trust linked to transparency in revenue utilization.                                | Publish annual cess utilization reports and link cess revenue to road maintenance and market infrastructure improvements. |
| <b>Part III</b>                       | Penalties and Enforcement           | <ul style="list-style-type: none"> <li>✓ Penalties perceived as punitive, especially for small traders.</li> <li>✓ Stakeholders suggested warnings before prosecution.</li> </ul>  | Fear of excessive enforcement and criminalization of minor non-compliance.                 | Introduce administrative warning mechanisms and compliance education prior to enforcement penalties.                      |

## **5.0 KEY EMERGING ISSUES**

- ❖ Need for transparency in the utilization of cess funds.
- ❖ Harmonization of cess rates
- ❖ Proposals for digital payment mechanisms to reduce cash handling.
- ❖ Concerns regarding multiple cess charges on the same goods.
- ❖ Impact on cross-border trade competitiveness.
- ❖ Public awareness gaps.

## **6.0 CHALLENGES ENCOUNTERED**

- ❖ Misconceptions that cess would introduce new taxation rather than regulation.
- ❖ Logistical difficulties in reaching remote areas.
- ❖ Concerns about the impact on cross-border trade.
- ❖ Limited awareness of legislative processes.

## **7.0 RECOMMENDATIONS**

- ❖ Review Proposed Cess Rates
- ❖ Adjust rates to reflect economic realities and stakeholder concerns.
- ❖ Strengthen Transparency Mechanisms
- ❖ Publish periodic reports on cess revenue collection and utilization.
- ❖ Adopt Digital Revenue Systems
- ❖ Introduce cashless payment options to improve accountability.
- ❖ Enhance Public Awareness
- ❖ Prioritize road maintenance, markets, and trade infrastructure.
- ❖ Continuous Stakeholder Engagement



## **8.0 CONCLUSION**

The public participation forums provided an inclusive platform for residents and stakeholders across Mandera County to contribute to the legislative process of the Mandera County Cess Bill, 2025. The feedback demonstrated strong public interest in equitable revenue policies, accountability, and improved service delivery. The public views collected will help inform refinement of the Bill to ensure it is fair, transparent, economically responsive, and aligned with the aspirations of the people of Mandera County.

## ANNEXURES

### Annex I: Public Participation Schedule

Figure 1: Public Participation Schedule

|   |               | <b>REPUBLIC OF KENYA</b> |            |  |  |
|--|---------------|--------------------------|------------|---|--|
| <b>MANDERA COUNTY GOVERNMENT</b>   |               |                          |            |   |  |
| <b>PUBLIC PARTICIPATION FOR COUNTY TAX WAIVERS ADMINISTRATION BILL, 2025 &amp; COUNTY CESS BILL, 2025</b>  |               |                          |            |   |  |
| <p>Mandera County Government is in the process of preparing its County tax waivers administration bill, 2025 and county Cess bill 2025. Pursuant to provisions of Article 210 (2) of the Constitution of Kenya explains the waiver of taxes and Articles 10 of public participation Section 120 of the County Governments Act (Equitable imposition of fees and charges). The participation of the people in decision making processes is one of the national values and principles of governance as provided for in Article 10 (2) (a).</p> <p>Mandera County Government through its Revenue Department invites members of the public, professional groups, religious leaders and interested stakeholders including special needs persons, women and youth to send their representatives to participate as scheduled here under and submit their memorandums to the email address: <a href="mailto:revenue@mandera.go.ke">revenue@mandera.go.ke</a></p> |               |                          |            |   |  |
| DATE   | CONSTITUENCY  | VENUE                    | TIME       |   |  |
| 18/12/2025   | Mandera East  | Mandera Peace Hall       | 9.00 A.M.  |   |  |
| 18/12/2025   | Mandera North | Rhamu Social Hall        | 9.00 A.M.  |   |  |
| 18/12/2025   | Banisa        | Banisa Social Hall       | 9.00 A.M.  |   |  |
| 18/12/2025   | Mandera West  | Takaba Social Hall       | 2.00 P.M.  |   |  |
| 18/12/2025   | Mandera South | Elwak Social Hall        | 2.00 P.M.  |   |  |
| 18/12/2025   | Lafey         | Lafey Social Hall        | 10.00 A.M. |   |  |
| <b>IBRAHIM MOHAMED ADAN, OGW</b>   |               |                          |            |   |  |
| <b>CECM FINANCE AND ECONOMIC PLANNING</b>  |               |                          |            |   |  |

**Annex II: Photographic Evidence**

*Figure 2: Public giving their views and inputs on Waiver and Cess Bill*



