

Mandera

COUNTY ASSEMBLIES FORUM (CAF)
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MANDERA COUNTY BILLS, 2020

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LAW REPORTING
LIBRARY

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THE MANDERA COUNTY FINANCE BILL, 2020

A Bill for

AN ACT of the Mandera County Assembly to provide for the imposition or variation of various fees, charges, licenses, rents or rates for services and for connected purposes

ENACTED by the County Assembly of Mandera County as follows—

PART I — PRELIMINARY

Short title and commencement

1 This Act may be cited as the Mandera County Finance Act, 2020 and shall come into operation upon gazettelement

Interpretation

2 (1) In this Act, unless the context otherwise requires—

“Authorized channel” means the manner in which a person may effect payment to the County, including but not limited to a person designated by the Executive Committee Member pursuant to Section 157 of the Public Finance Management Act, 2012 to collect or receive revenue or any other mode of payment as may be prescribed from time to time,

“business” means—

- (a) trade, commerce or manufacture, profession, vocation or occupation,
- (b) any other activity in the nature of trade, commerce or manufacturing, profession, vocation or occupation,
- (c) any activity carried on by a person continuously or regularly, whether or not for gain or profit and which involves, in part or in whole, the supply of goods or services for consideration,

“County” means the County Government of Mandera,

“County Public Officer” means a county public officer within the meaning of Section 2 of the County Government Act, 2012,

“County receiver of revenue” means the persons appointed pursuant to Section 157 of the Public Finance management Act, 2012,

“County Revenue Collector” means the county public officer appointed pursuant to Section 158 of the Public Finance Management Act, 2012,

“Executive Committee Member” means the executive committee member for the time being responsible for matters relating to Finance in the County,

“Person” means a natural or juristic person,

(2) The provisions of the Finance Bill, 2020 relating to taxes seeks to repeal and re-enact the Gazetted fees and charges and single business schedules, *inter alia*, in order to provide for—

- (a) the tax rates, fees and charges,
- (b) widening of tax base,
- (c) measure to prevent non remittance of collected revenue,
- (d) tax incentives and reliefs,
- (e) rationalization of inter-county taxation provisions,
- (f) general Anti-evasion Rule, and
- (g) Memorandum of reasons and objects

(3) The Finance Bill, 2020 seeks to prescribe the rates of taxes and charges for the assessment year 2019-2020, the rates at which taxes and other charges will be payable during the financial year 2019-2020 from properties (including land and buildings), businesses, Markets, Agricultural produce, outdoor advertisement, health services, vehicle parking, entertainment and extraction activities

(4) The substance of the main provisions of the Act relating to taxes and charges is explained in the following paragraphs

PART II—FEES, CHARGES AND RATES

Rates of Property

3 (1) In respect of properties of all categories of owners liable to tax for the assessment FY 2019-2020, the rates of property tax have been specified in Part X of the First Schedule to the Act

(2) These are the same as those laid down in the draft valuation roll in force at the date of this Act for the purposes of computation of property tax due

Penalties on Outstanding Rates

4 Penalties shall be levied in respect of property liable to tax for the assessment year 2019–2020, in the following cases

- (a) In the case of a property having total outstanding rates at the turn of the calendar year the amount of property tax computed shall be increased by a penalty calculated at 2% cumulative per month, subject to the accrued penalties not exceeding the principal sum
- (b) In the case of properties, owned by national government the property- tax computed, in this case the contribution in lieu of rates outstanding shall be increased by a penalty of 4% for the purpose of such property tax

However, marginal relief shall be allowed in cases where the amount is cleared by the turn of the year to ensure that annual amount of the property tax payable does not accrue penalties until after 31st of March in each calendar year

- (c) Further, in the case of every property with a registered title deed total property tax under this section (herein referred to as property tax) and where such properties having been registered for more than seven years preceding the year of notification, marginal relief shall be provided to exclude any charges beyond seven years

House Rent

5 In the case of housing units, the rate of rental charges has been specified in Part XII of the First Schedule to the Act This rate will continue to be the same as that specified for assessment of financial year 2019-2020 A surcharge shall be levied for rental default at a cumulative rate of 5% per month

Single Business License

6 (1) In respect of businesses of all categories of owners liable to tax for assessment of financial year 2019-2020, the rates of single business permits have been specified in Part I of the Second Schedule to the Act These are the same as those laid down in Column 1, 2 and 3 of the Second Schedule, for the purpose of assessment of business tax due

(2) In addition a person shall not carry out any business or provide the services specified in this Act without a valid licence issued by the County

(3) A person who contravenes any of the provision of this section has committed an offence

(4) A person who intends to carry out any business listed in the scheduled shall apply for licence or permit from sub county offices where the business is located

(5) A person who applies for licence under this act shall be issued upon payments of the specified fees

(6) A licence or permit issued shall be visibly displayed at the business premises at all times

(7) A person who contravenes any of the provision of this section commits an offence

(8) However, marginal relief shall be allowed in cases where the amount is cleared by the turn of the year to ensure that annual amount of single business permit payable does not accrue penalties until after 31st of March in each calendar year

Stock Auction and Slaughter Fees

7 In respect of specified stock auction and slaughter fees for the assessment for financial year 2019–2020, the rates of fees have been specified in Part II of the First Schedule to the Act

Agricultural Produce Cess

8 In respect of specified agricultural produce, cess charges for the assessment of financial year 2019–2020, the rates of cess charges have been specified in Part III of the First Schedule to the Act. These are the same as laid down in the Agricultural Produce Act of 1998, for the purpose of computation of cess charges due on cessable produce

Building Plan Approval

9 In respect of building as defined in the Physical Planning Act of 1996, the approval charges for the assessment year 2019–2020, the rates of charges have been specified in Part XI of the First Schedule to the Act

Royalties/Quarry

10 Provides that tax payable by way of royalty in respect of extraction of natural resources is deemed to be accruing or arising in the county, the term “royalty” is defined as consideration received or receivable for extraction of all or any right in respect to certain natural resources for the purpose of this Act. In respect of extraction activities of certain categories owners liable to tax for the assessment year 2019–2020, the rates of charges have been specified in Part VI of the First Schedule to the Act

Outdoor Advertising

11 In respect of Advertisements as defined in the Physical Planning Act of 1996 Interpretation 2 of 2007, 5th Schedule, for the assessment year 2019–2020, the rate of advertisement charges has been specified in Part XIII of the First Schedule to the Act

Market Fees

12 In respect of designated county markets traders operating within the markets are liable to fees and charges for assessment year 2019–2020, the rates of fees and charges have been specified in Part XVI of the First Schedule to the Act

Health Charges and Fees

13 In respect of designated county hospitals and health facilities patients visiting the facilities are liable to fees and charges for assessment year 2019–2020, the rates of fees and charges have been specified in Part VIII of the First Schedule to the Act

Parking Fees

14 In respect of designated county Central business district, street and bus parks the owners of vehicle parking their vehicle in designated areas are liable to fees and charges for assessment year 2019–2020, the rates of fees and charges have been specified in Part XV of the First Schedule to the Act

Education and Social Facilities Charges

15 In respect of use of county public amenities and registration of educational and social organization for assessment year 2019–2020, the rates of fees and charges have been specified in Part IX of the First Schedule to the Act

Fees for use of County stadium, Grounds or Halls

16 (1) A person shall not use the County Stadium, grounds or hall specified in Part IX of the Third Schedule without permission from the relevant county authority

(2) A person who wishes to use the County Stadium, ground or hall specified in Sub Section 1 above, shall apply for a permit to the relevant county authority

(3) The relevant county authority may grant the permit referred to in subsection (2) upon payment of fees prescribed in the last column of the relevant part of that Schedule

(4) A person who contravenes any of the provisions of this section commits an offence

Sale of Documents

17 In respect of County generated documents, gazettes, and books for assessment year 2019–2020, the rates of charges have been specified in Part I of the First Schedule to the Act and a surcharge for bouncing cheque as set out in Part I of the First Schedule

Water user Charges

18 In respect of the use of water by humans and Livestock at all the major bore holes in the county for assessment year 2019–2020, the rates of fees and charges have been specified in Part V of the First Schedule

PART III—WIDENING OF TAX BASE

Air transport Fees

19 (1) Air transport has recently gained momentum in our county with Daily flights from Nairobi to Mandera, Elwak or Takaba and back We therefore seek to introduce Air ticket fees and Landing Fees

Air ticket fees at a flat rate of KSh 200 per ticket as service charge

Landing Fees of KSh 2,000 per landing

(2) The fees to be collected by the agents of the airlines based at respective airstrips in the County (Mandera Airstrip, Elwak Airstrips and Takaba Airstrip) Landing fees Apply to only planes landing at Elwak airstrip

Contract Charges The onset of devolution in the counties has brought huge resources to the counties and created opportunities for businesses Great numbers contractors are currently doing business with our County We believe there is justification for introducing some small charges on such businesses A flat rate is thus introduced for various values of the contract sums as per first schedule PART 1A

Burial Permut fees at a flat rate of KSh 1,500 per person County tend to acquire more land for Cemetery, fencing it, put up water supply (tanks) We start it with Mandera Town where there is no proper coordination of land for cemetery use

Tax waivers, variations

20 The Executive Committee Member may exempt, waive or vary fees or charges payable under this Act in accordance to the criteria prescribed in the regulations

Amendments to the Schedules

21 (1) The Executive Committee Member may by order published in the Gazette amend any of the Schedules

(2) Any order made under subsection (1) shall be laid before the County Assembly without unreasonable delay, and unless a resolution approving the order is passed by the County Assembly within the next twenty one days on which it next sits after the order is so laid, the order shall lapse, but without prejudice to anything previously done there under

PART III — PAYMENTS

Payments to the County

22 (1) All payments to the County shall be paid through an authorized channel

(2) A County Revenue Collector or enforcement officer enforcing this Act shall have an identification card issued by the County

(3) The identification card issued under subsection (2) shall be worn visibly by the officer when carrying out any of the functions under this Act

(4) An official receipt shall be issued for all payments made to the County

(5) Any payment made to the County shall be evidenced by an official receipt

(6) A person shall not receive or collect any money on behalf of the County unless he has been authorized to do so

(7) A person who contravenes the provisions of this Section commits an offence

Appointment and duties of an agent

23 (1) In this section—

“agent” means a person appointed as such under subsection (2),

“a notice” means a notice issued by the executive committee member appointing an agent

(2) The Executive Committee Member may by written notice—

(a) appoint a person to be an agent of the County for the purposes of collection or recovery of charges, permit fees, license fees, rent, cess and such other fees, as may be necessary for carrying out the purposes of this Act,

(b) specify the amount of charges, permit fees, license fees, rent, cess and such other fees to be collected or recovered by the agent

(3) An agent appointed under this section shall enforce, ensure due compliance with the provisions of this Act and remit all revenue collected to the county receiver of revenue or as may be otherwise instructed in the appointment notice

(4) Where an agent claims to be, or to have become unable to comply with subsection (2), such agent shall, within seven working days, notify the executive committee member in writing, setting out fully the reasons for his inability to comply, and the executive committee member shall accept the notification and cancel or amend the appointment notice accordingly

(5) Unless and until a notification is given by an agent under subsection 4, sufficient monies for the payment of charges, permit fees, license fees, rent, cess and such other fees specified in the agent's appointment notice shall be presumed to be held by the agent and this money shall be due and payable to the County

(6) For the purposes of this section, the Executive Committee Member may, by notice in writing, at any time, require any person to furnish county executive member, within reasonable time not being less

than seven days from the date of service of the notice, with information showing any moneys which may be held by the agent for, or due to the County Government

(7) Where an agent fails to pay an amount of money collected under this section within the time specified in the notice, the provisions of this Act relating to the collection and recovery of revenue shall apply to the collection and recovery of that amount as if it were revenue due and payable by the agent, the due date for the payment of which was the date upon which that amount should have been paid to the County Government under this Subsection

(8) An agent who makes a payment to the County Government under this Section shall for all purposes be deemed to have acted under the authority of the County Government and shall be indemnified in respect of that payment against all proceedings, civil or criminal, and all processes, judicial or extrajudicial, notwithstanding any provisions to the contrary in any written law, contract or agreement

PART IV — OFFENCES AND PENALTIES

General penalty

24 A person who commits an offence under this Act for which no penalty is provided shall be liable, on conviction, to a fine not exceeding two hundred thousand shillings or to imprisonment for a term not exceeding one year

Offences by staff of the County

25 A member of staff of the County or any other person having a duty to perform under this Act who—

- (a) makes, in any record, or document required to be kept or made by that person, an entry which he or she knows or has reasonable cause to believe not to be true or to be false,
- (b) wilfully refuses to do anything which that person knows or has reasonable cause to know is required to be done,
- (c) interferes with any other person or process under this Act, so as to defeat the provisions, requirements or purposes of this Act,
- (d) where required under this Act to do anything to give effect to the provisions of this Act, fails to do such thing,
- (e) without reasonable cause omits to do something in breach of his or her duty under this Act,
- (f) wilfully contravenes the provisions of this Act to give undue advantage or favour to another person, or

- (g) fails to prevent or report to the County Government or any other relevant authority, the commission of an offence committed under this Act,
- (h) Commits an offence and is liable on conviction, to a fine not exceeding two hundred thousand shillings or to imprisonment for a term not exceeding one year, or both

PART V— MISCELLANEOUS

Savings

26 (1) Any charges, permit fees, license fees, rent, Savings infrastructure maintenance fee and such other fees payable to the County at the commencement of this Act but which are not included in any of the Schedules to this Act, shall continue to apply under the existing by-laws of the defunct local authority until such by-laws are specifically repealed or replaced by county legislation

(2) All directions, resolutions, orders and authorizations on, or relating to financial management, including the collection and administration of fees and charges given or issued by the previous county councils, municipal councils, town councils or urban councils, before the commencement of this Act shall be deemed to have been given, issued or made by or under the authority of the County Assembly until the expiry or repeal of those directions, resolutions, orders and authorizations, and shall continue, with the necessary modifications, to apply, be paid and administered under this Act

Provided that this sub-section shall also apply to such fees and charges levied by various ministries and departments of the National Government in respect of functions devolved to the county under Part 2 of the Fourth Schedule of the Constitution which fees and charges shall be levied by the County on performance of the devolved functions

(3) All references to Councils shall include all Local Authorities as were defined under the now repealed Local Government Act, Cap 265 of the Laws of Kenya

Cessation

27 Unless otherwise provided in this Act, the rates for Cessation fees, charges, licenses, infrastructure maintenance fee or rent applicable to the goods, services or activities listed in the Schedules before the commencement on this Act shall cease to apply on coming into effect of this Act

Regulation

28 The executive committee member may make regulations—

- (a) for the better carrying out of the purposes and provisions of this Act in respect of revenue collection,
- (b) to put in place measures to prevent non-remittance of collected revenue,
- (c) to provide for tax incentives,
- (d) to provide for administrative efficiency and other anti-evasive measures,
- (e) design the format for forms receipts, permits, invoices, licences, demand notice and registers for revenue collection, and
- (f) to issue business codes in respect of all areas of revenue collection

Measures To Prevent Non Remittance Of Collected Revenue

29 In order to augment the existing measures and to ensure all revenue is remitted it is proposed thus—

- (i) revenue automation, use of technology for revenue collection, administration, accounting and reporting This includes the use of alternative payment option like M-PESA Pay bill, POS mobile hand-held collection tools,
- (ii) Restructuring of revenue department to facilitate effective, efficient and economic revenue management and administration,
- (iii) digitize all the county land records to allow prompt identification and management of property liable to property tax,
- (iv) train and equip enforcement officers to ensure compliance with existing revenue legislation, and
- (v) develop comprehensive business map and registers for all business in Mandera County to facilitate realistic revenue forecasting and follow up on arrears

Tax Incentives And Reliefs

30 (1) Waiver of land rates penalties including reduction of property tax struck rate as contemplated by Article 210 of the Constitution

(2) Easing of the business license acquisition through consolidation various charges

Rationalization of Inter-County Taxation Provision

31 In respect to the power of the county to impose taxes and other revenue raising measure it is proposed that the mobility of goods from other counties be accompanied by movement permits to augment Article 209 (5) of the 2010 Constitution

General Anti-Evasion Rule

32 (1) Against the background of multiple charges the rate of evasion is more pronounced hence administrative inefficiency and loss of revenue It's accordingly proposed to provide general anti evasion rule in the Finance Act to deal with loss of revenue

(2) The main features of such a regime are—

- (a) consolidation of the multiple charges to businesses eligible for Single business permits by having a single regime and conservancy fee to cover other similar charges,
- (b) movement of goods across counties will be subject to movement permits agreed among counties,
- (c) automating collection point and processes for real time monitoring,
- (d) imposition of fine and penalties for mitigating tax evasion as set out in the first schedule,
- (e) physical mapping of business premises within the county major centres and markets,
- (f) standardization of agricultural produce package as set out in the Fourth Schedule to the Act

FIRST SCHEDULE			
PART I—FINANCE AND ECONOMIC PLANNING			
Item	Particulars	Unit of Measure	Proposed (KSh)
BUDGETS AND APPROPRIATION			
	Sale of County Planning and Budget Books	Per book	free
	Sale of County Appropriation Act	Per Act	free
	Sale of County Abstract of Accounts	Per set	free
	Sale of County Fees and Charges	Per set of fees & Charges	free
	Sale of County Laws	Per set	free
	Sale of County Minutes	Per extract	150
	Sale of County Gazette		Cost plus 15%
PROCUREMENT DEPARTMENT			
	Sale of tender document(s)	Per tender	1,000
	Damage occasioned on County property	As per Assessment	As per Assessment + Cost of Assessment
OTHER CHARGES			
	Search fees for License/Receipt and other Documents	Per search	200
PART 1 A Tender Value			
	Below KSh 500,000	Per tender	free
	500 000 -3 000 000	per tender	5 000
	3,000,000-10 000 000	per tender	7 000
	10,000,000-20,000,000	per tender	10,000
	20 000 000 50,000 000	per tender	20 000
	50 000 001 and above	per tender	35 000
PART II—AGRICULTURE, LIVESTOCK AND FISHERIES			
Livestock fees and charges(Auction Fees)			
Mandera Municipality			
	Cows	Per cow	300
	Sheep and Goat	Per sheep or Goat	100
	Camel	Per camel	700
	Donkey	Per head	300
Others areas and Sub-counties			
	Cows	Per cow	200
	Sheep and Goat	Per sheep or Goat	50
	Camel	Per camel	500
	Donkey	Per head	200
HIDES & SKINS			
	Skin stamp	Per skin	2
	Hides stamp	Per skin	4
	Inspection certificate for skin premises	Per premises/Year	20,000
SLAUGHTER HOUSE OPERATION			
Mandera Municipality			
	Cattle	Per head	500

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5	Sheep or goat	Per head	200
6	Camel	Per head	800
7	Other areas and sub-counties		
8	Cattle	Per head	300
9	Sheep/Goat	Per head	200
10	Camel	Per head	700
11	LIVESTOCK MOVEMENT Mandera Municipality		
12	Goat/Sheep	per goat/sheep	100
13	Donkeys	Per Donkey	200
	Cows	per cow	300
	Camel	per camel	700
	LIVESTOCK MOVEMENT in Other areas and sub-counties		
	Goat/Sheep	per goat/sheep	50
	Donkeys	Per Donkey	200
	Cows	per cow	200
	Camel	per camel	500
	ROAMING ANIMALS CHARGES		
	Cattle	Per head	200
	Sheep/Goat	Per head	100
	Donkeys	Per head	200
	Camel	Per head	1 000
	HIRE OF EQUIPMENT		
	Hire of Dosa Tractors	Dry rate per Hour	5,000
	Front loader	Dry rate per hour	4 500
	Hire of Farm Tractors (Ploughing)	Dry rate per Acre	1 500
	Hire of Farm Tractors (Harrowing)	Dry rate per Acre	1 000
	Hire of Farm Tractors (Ridging)	Dry rate per Acre	1 500
	Hire of Farm Tractors(levelling)	Dry rate per Acre	1,500
	PART III— AGRICULTURAL PRODUCE CESS		
	Particulars	Unit of Measure	Proposed (KSh)
	MAIZE/BEANS/RICE/MILLET CESS		
	Per bag 50kgs	Per bag	50
	Per bag 90kgs	Per bag	100
	Pickups/Nissan	Per vehicle	1 000
	Canter 3-5 tonnes	Per vehicle	2 000
	Trailers/Lorry 6-10 tonnes	Per vehicle	3 000
	Trailers/Lorry 10-20 tonnes	Per vehicle	4 500
	Trailers/Lorry above 20 tonnes	Per vehicle	7 000
	FRUITS/VEGETABLES CESS		
	Donkey cart	Per donkey cart	500
	Pickups/Nissan	Per vehicle	800
	Canter 3-5 tonnes	Per vehicle	1,500
	Trailers/Lorry 6-10 tonnes	Per vehicle	3 000
	Trailers/Lorry 10-20 tonnes	Per vehicle	4 500

Trailers/Lorry above 20 tonnes	Per vehicle	5 000
SISAL (MKOMA PRODUCT) CESS		
Donkey Cart	Per trip	500
Lorry 7 tonnes	Per trip	1,500
Lorry 10-15	Per trip	2,000
Lorry above 15 tonnes	Per trip	2 200
Lorry 15 tonnes and above (Outside the county)	Per trip	3 500
OTHER CESSSES		
Honey cess	Per kilo	10
Milk cess	Per 20 litre	50
Hide and skin cess (cattle)	Per skin	30
Hide and skin cess (sheep/goats)	Per skin	10
Camel Hide	Per hide	50
Hay cess	Per tonne	100
Industrial goods cess	Per tonne	500
Goods on transit to/from neighboring countries	Per tonne	500
PART IV— DETAINED ROAMING ANIMALS		
Particulars	Unit of Measure	Proposed
Maintenance of Animals per Day		
Donkey	Per day	300
Goat/Sheep	Per day	200
Other Charges		
Vaccination of pets	Per head	Cost plus 10%
Flayers certificate	Per 6 months	2,000
Cess on fish harvest	Per basket	100
PART V— ENVIRONMENT, WATER AND NATURAL RESOURCES		
CESS		
Lumberjack permit	Per year in trust	10,000
Building logs	Per donkey cart	500
Firewood cess	Per donkey cart	100
Charcoal cess	Per bag	100
Tree gum/Rosin cess (gumbi)	Per bag	100
SELL OF WATER AT BORE HOLES		
Goat and sheep	Per head	2
Camel	Per head	10
Cattle	Per head	5
Donkey	Per head	5
Jercan	Per 20 Litre	2
Water Boozer	10,000–20,000m ³	2,000
OTHER CHARGES		
Private water boozers	Per trip	300
County owned water boozers	Per trip	300
Commercial water use	Per Month	3,500
Domestic water use	Per month	800
PART VI—ROYALTIES/QUARRYING		
Particulars	Unit of Measure	Proposed
ENVIRONMENTAL CERTIFICATE		
Stone quarrying permit	Per year	20,000
- Sand and blast quarrying permit	Per year	10,000
Royalties/Quarrying		
Sand		
- Canter 3-6 tonnes	Per trip	300

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-	Lorry 7-10 tonnes	Per trip	500
-	Lorry 11-20 tonnes	Per trip	1,000
-	Lorry above 20 tonnes	Per trip	1 000
Hardcore Stones			
	Pick up	Per trip	200
	Tractor	Per trip	500
-	Canter 3 6 tonnes	Per trip	500
-	Lorry 7-10 tonnes	Per trip	800
	Lorry 11-20 tonnes	Per trip	1 000
-	Lorry above 20 tonnes	Per trip	1,200
Ballast			
	Pick up	Per trip	200
-	Tractor	Per trip	300
-	Canter 3 6 tonnes	Per trip	500
-	Lorry 7-10 tonnes	Per trip	800
	Lorry 11-20 tonnes	Per trip	1 000
-	Lorry above 20 tonnes	per trip	1,500
WATER SERVICE PROVISION ASSEST MAINTAINANCE			
	Urban wsp	Per m3	3
	Rural wsp	Per m3	2
	Illegal quarry harvester fine	Per trip	2 000
	Penalty for non-payment of cess/royalties	Per load	2 times of amount payable

PART VII —WASTE DIPOSAL

Particulars	Unit of Measure	Proposed (KSh)
(a) Solid Waste		
Vehicle 7 tonnes	Per trip	800
- Vehicle 3 tonnes	Per trip	500
- Vehicle 1 ton pick up	Per trip	300
- Hand Cart	Per load	100
(b) Chemical Refuse	Per load	6 000
(c) Liquid Refuse	Per load	3,000
Penalties for dumping/discharging solid waste/liquid or chemicals without approval		10,000

PART VIII— PUBLIC HEALTH DEPARTMENT

Yellow Fever vaccination (vaccine is ours)	1 Dose	500
Yellow Fever vaccination (vaccine not ours)	1 Dose	300
service charges		
Vaccination card/yellow fever certificate	Per Card	300
Vaccination services done (card and vaccine owners)	1 Dose	50
Unscheduled vaccination charges	Per visit	700
Medical Examination Rate Per Year		
Food handlers	6 Months	300
Schools	Per Registration	5,000
Colleges and Universities	Per Registration	10 000

Inspection of Medical Institutions			
Clinics	Per Registration		10,000
Hospitals			12 000
Public Health Inspection Certificate	Per Inspection		1 000
Application for examination of drain layers and plumbers	Per Paper		3 000
Plumber and drain layers annual license	Annual		9 000
Public Health School Inspection Reports			
Nursery schools			2 000
Primary schools			4,500
Secondary schools			7,000
Liquor license fee and report			10,000
Building Plans Certification			
Residential Plans			
Un-storeyed	Per Plan		1,000
Single storey	Per Plan		3 000
Multi storey>1	Per Plan		5,000
Commercial			
Un-storeyed	Per Plan		3 000
Single storey	Per Plan		5 000
Multi storey>1	Per Plan		10,000
Commercial cum Residential			
Un-storeyed	Per Plan		5 000
Single storey	Per Plan		5,000
Multi storey>1	Per Plan		10,000
Industrial			
Un-storeyed	Per Plan		6 000
Single storey	Per Plan		11,000
Multi storey	Per Plan		15 000
Institutional (School, Churches etc.)			
Un-storeyed premises	Per Plan		5,000
Single storey	Per Plan		6,000
Multi storey>1	Per Plan		10 000
Food and Hygiene Licenses			
Categories of Premises			
Market Stalls and Retail Grocery Shops	Per Year		500
General Shops and Retail Butcheries	Per Year		500
Dairies, Milk shops, Milk bars, Canteens etc	Per Year		200
Posho mills			500
Restaurants, Members clubs, Medium supermarkets Vehicles Meat wholesalers etc			3 000
Hotels Night Clubs Slaughter houses, Large scale supermarkets Warehouses, Wholesalers, Go downs, Medium class bakeries Small scale food Processing factories			5,000
Food factories Bottling plants Creameries Canning plants Abattoirs, Flour millers, Sugar factories and other food processing factories			10 000
Exhauster Services-septic tanks			

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Exhauster application form	Once on request	300
Within Mandera/ Elwak /Takaba/Banisa	Per trip	2 000
Mileage within the county	Per KM	100
Mileage outside the county	Per KM	130
Blockage removal within premises per blockage Covered	Per blockage	500
Domestic waste removal high class residential/County Institutional house	Per month	200
Middle class	Per month	150
Low class	Per month	100
County general estate (each house hold)	Per month	50
Other Charges e g draining of stagnated water		
Exhauster application form	once on request	300
Within the county	Per trip	2,000
Mileage within the county	Per KM	50
Private Exhauster Certificates	per Certificate per	10 000
Penalties for operating exhauster services without approval/certificate		25,000
Refuse collection		
Private garbage collectors	per contract	20,000
Community Based Organizations	per contract	20 000
Penalty on illegal discharge of sewerage to storm water drainage system	per offence	20,000
MEDICAL HEALTH DEPARTMNET		
Particulars	Unit of Measure	Proposed (KSh
AMENITY WARD		
ADMISSION FEE	Per person	300
Amenity Deposit	Per Person	5,000 00
CONSULTATION/MEDICAL REVIEW	Per person	1,000 00
CONSULTATION/SURGICAL REVIEW	Per person	1 000 00
Daily Bed Charges	Per day	400
Daily Fluid Charge	Per day	200
Daily Fluid Charge	Per day	200
Daily Fluid Charge	Per day	200
DAILY NURSING CHARGES	Per day	300
DEPOSIT MIN	Per person	2 000 00
DEPOSIT ON ADMISSIOM	Per person	10 000 00
Food Amenity		400
Laundry Amenity		200
Laundry Amenity		200
Laundry Amenity		200
Oxygen		500
PSYCHOTHERAPHY REVIEW	Per person	1 000 00
Skin Strapping	Per person	300
Tissue Paper	per packet	30
ATTACHMENT FEE		
Attachment per month	Per person	1 000 00
CLINICS		

	CLINIC FEE	Per person	200
	Debtors		
	Other Debtors Payments		0
	Refunds		0
	DENTAL		
	Additional Denture	Per person	1,000 00
	consultation	Per person	50
	Amalgam Filling	Per tooth	1,000 00
	Complete Denture & Toothache	Per person	2 500 00
	COMPLETE DENTURE	Per person	10 000 00
	Complete Refilling	Per tooth	500
	Composite Filling	Per tooth	1,000 00
	GIC Filling	Per tooth	1000
	Dental Tooth X-Ray	Per person	1 000 00
	Disimpaction	Per person	1,000 00
	Dry Socket Extensive		200
	FILLING COMPOSITE	Per filling	1 000 00
	Full Mouth Scaling		1,500 00
	Fine scaling		500
	Polishing		500
	ROOT CANAL TREATMENT (Anterior tooth)	Per tooth	2000
	IMF(INTER MAXILLARY FIXATION)		2,000 00
	Root canal treatment(posterior tooth)		3000
	Intermaxillary Fixation		2,000 00
	Partial Additional Tooth		1,000 00
	PARTIAL DENTURE		2 000 00
	PERMANENT FILLING		1 500 00
	Refilling		300
	REPAIR		500
	Palpotomy		1000
	Stainless steel crown		1000
	1st stage pupectomy		1,000 00
	2nd stage pupectomy		500
	Excision Biopsy		1 000 00
	Repair of oral facial cuts		1,500 00
	Frenectomy		1 000 00
	SPLINTING		1 000 00
	Surgical Disimpaction		1,000 00
	Surgical I&D		1,000 00
	TMJ Disimpaction		500
	TOOTH EXTRACTION		400
	Closed disimpaction		500
	Tooth Extraction For Impacted Tooth (open)		1,000 00
	Tooth Replacement		1 500 00
	Age Assessment		500
	Deposit		
	Deposit amenity		700
	E N T		
	Consultation	Per person	200

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Anterior Nose parking	Per person	600
Ear Suction		100
Ear Syringing		500
Ear Toileting		200
Epistaxis Cauterization of little's area		2 000 00
Foreign Body Removal Ear		500
Tongue release		500
Foreign Body Removal Nose		500
Foreign Body Removal Under Ga		3,000 00
Aural Toileting		500
Foreign Body Removal Under Local		1 500 00
Hearing Assessment		100
Cyst excission		1000
Incision And Drainage		1 000 00
Indirect Laryngoscopy		1 000 00
Posterior Nose Packing		1 000 0
Closed nasal fracture reduction		4000
Removal Of Growth		1 500 00
EYE CLINIC		
Consultation	Per person	2 00 00
B1 Focal Lens	Per person	2 500 00
BILAMELLAR TASSAL PLATE ROTATION	Per person	500
CATARACT EXTRACTION	Per person	1 000 00
Chalazion Excision	Per person	500
Conjunctival Growth Excision	Per person	500
Conjunctival Growth Excision	Per person	500
CORNEAL PERFORATION REPAIR	Per person	1 000 00
Dressing And Eye Pad	Per person	300
DRESSING OR BANDAGING	Per person	200
ENUCLEATION	Per person	1,500 00
ENUCLEATION	Per person	1,500 00
EVISCEATION	Per person	1,000 00
EXCISION- CONJUNCTIVAL GROWTHS	Per person	1 000 00
EXCISION - DERMOID CYST	Per person	1 000 00
Executive Lens	Per person	5 000 00
EXPLORATION FOR FB (SUPERFICIAL)	Per person	300
Lens washout	Per person	1 000 00
Lid repair	Per person	5 00 00
Eye Irrigation	Per person	500
Foreign Body Removal	Per person	500
Incision And Draining	Per person	500
Retrobulbar injection	Per person	300
Tarsal plate rotation	Per person	1000
IRIDECTOMY	Per person	500
Prosthesis	Per person	1 500 00
Single Contact Lens	Per person	2,000 00

	Standard Frame/Lens	Per person	2,000 00
	STUDENT SPECTACLES	Per person	3 000 00
	SYRINGING	Per person	200
	FEMALE WARD		
	ADMISSION FEE	Per person	100
	Daily Bed Charges	Per day	200
	Daily Fluid Charge	Per day	150
	Daily Nursing Charges	Per day	200
	Foetus Disposal	Per person	1 000 00
	Food	Per person	200
	Laundry Female Ward	Per person	100
	Oxygen	Per person	500
	Skin Traction	Per person	200
	Tissue Paper	per packet	30
	Vaginal Examination	Per person	100
	LABORATORY GENERAL		
	Particulars	Unit of Measure	Proposed (KSh
	AAFB	Per test	500
	Alp Dea	Per test	100
	ALT/Sgpt	Per test	100
	Anc	Per test	0
	Asot	Per test	300
	AST/SGOT	Per test	100
	Blood C/S General	Per test	2 000 00
	Blood Grouping	Per test	100
	BLOOD SUGAR	Per test	100
	Blood Urea	Per test	300
	BRUCELLA TEST	Per test	150
	Bs For Mps	Per test	50
	Serum Calcium	Per test	300
	CRP	Per test	500
	Serum magnesium	Per test	300
	Cardiac Enzymis	Per test	2 000 00
	Cd4 Count	Per test	0
	Cholesterol	Per test	300
	Creatinine	Per test	300
	CROSS MATCHING	Per test	500
	Csf Bio Chemistry	Per test	300
	Csf C/S	Per test	500
	Csf Glucose	Per test	200
	Csf Microscopy	Per test	200
	Csf Protein	Per test	200
	CULTURE \$ SENIVITY	Per test	500
	Direct Bilirubin	Per test	100
	Direct Coombs Test	Per test	200
	Du Rhesus Test	Per test	200

ELECTROLYTES(Na,K+ Cl)	Per test	400
UECs	Per test	1000
Esr General	Per test	400
Fasting Blood Sugar	Per test	100
HBA1c	Per test	400
Food Handlers Certificate	Per test	500
Fosinophil Count	Per test	50
Full Haemogram	Per test	400
Gram Staining General	Per test	300
Grouping and Cross Match	Per test	500
Hb Haemoglobin	Per test	150
HEPATITIS B	Per test	500
HIV Viral Load	Per test	free
HIV PCR	Per test	FREE
Hepatitis C	Per test	500
HIV Tests	Per test	free
HIV TEST(ELISA)	Per test	0
Hpylori(Abs Blood Specimen)	Per test	350
Hpylori (Ags Stool Specimen)	Per test	350
Hvs Microscopy	Per test	300
Indian Ink General	Per test	200
Indian Ink General	Per test	200
Indian Ink General	Per test	200
Indirect Coombs Test	Per test	200
LIPIDS PROFILE	Per test	1000
Liver Function Test	Per test	1 000 00
Marriage Med Exam	Per test	500
Medical Certificates	Per test	500
Medical Examinaion	Per test	500
Pbf	Per test	50
Prtc	Per test	0
Pleural Fluid Bio Chemistry	Per test	300
Pleural Fluid Microscopy	Per test	300
Potassium Hydroxide (Koh)	Per test	200
PREGNANCY TEST(P)	Per test	100
Psa Prostate Specific Antigen	Per test	500
RHEUMATOID FACTOR	Per test	200
Rheumatoid Factor General	Per test	150
Sat	Per test	350
Semen Analysis	Per test	300
Serum Bilirubin	Per test	300
Serum Crag	Per test	500
Serum Protein	Per test	200
Sickle Cell Test General	Per test	200
Sputum For Aafb	Per test	0
Sputum For Gene Experts	Per test	0
Stool For Modified Zn	Per test	300

	Stool Modified Zn	Per test	300
	STOOL O/C	Per test	50
	SURFACTANT TEST	Per test	300
	Thyroid Function Test(Tf3 Tf4 Tsh)	Per test	1,000 00
	Total Bilirubin	Per test	200
	TOTAL CHOLESTORAL	Per test	200
	TOTAL PROTEIN	Per test	200
	URETHRAL SMEARS	Per test	300
	Uric Acid	Per test	500
	URINALYSIS	Per test	100
	VDRL	Per test	150
	Typhoid stool Ag	Per test	100
	WIDAL TEST	Per test	100
	MAIN THEATRE		
	MAJOR SURGERY		
	Particulars	Unit of Measure	Proposed (KSh)
	Laparoscopic procedures	Per surgery	15 000 00
	Thoracotomy	Per surgery	7 000 00
	Prostatectomy	Per surgery	7000
	ORIF	Per surgery	10 000 00
	Ex-Fix	Per surgery	7000
	Exploratory Laparotomy	Per surgery	7 000 00
	Cholecystectomy	Per surgery	7,000 00
	Nephrectomy	Per surgery	10 000 00
	Spleenectomy	Per surgery	10 000 00
	T A H (Total Abdominal Hystrectomy)	Per surgery	7,000 00
	T V H (Transvaginal hysterectomy)	Per surgery	7 000 00
	Thyroidectomy	Per surgery	7 000 00
	Myomectomy	Per surgery	7 000 00
	Mastectomy	Per surgery	7 000 00
	PSARP	Per surgery	7 000 00
	Amputation Abonee(A K A)	Per surgery	7 000 00
	Amputation (B K A)	Per surgery	6,000 00
	Appendectomy	Per surgery	7,000 00
	Urethroplasty	Per surgery	7,000 00
	Hemorrhoidectomy	Per surgery	6 000 00
	Hermorphy/Hermotomy	Per surgery	6 000 00
	Turbinectomy	Per surgery	6,000 00
	Skin Grafting	Per surgery	5 000 00
	Adeno-tonsillectomy	Per surgery	6 000 00
	Tympanoplasty	Per surgery	6,000 00
	MINOR SURGERIES		
	I&D	Per surgery	100
	Excision of Lipoma	Per surgery	2500
	Ganglion Excision	Per surgery	1000
	Foreign body removal (G/A)	Per surgery	3 500 00

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Foreign Body Removal under L/A	Per surgery	1500
Circumscion	Per surgery	1,000 00
Secondary stitching	Per surgery	3 000 00
Closed Reduction of fracture	Per surgery	2500
Suprapubic Cystostomy	Per surgery	3000
Removal of ingrowing Nails	Per surgery	500
Mva	Per surgery	500
Cataract surgery	Per surgery	1 500 00
Removal Of Foreign Bodies Under Local	Per surgery	1,000 00
Removal Of Foreign Bodies Under Ga	Per surgery	3,000 00
Releasing of contractures (L/A)	Per surgery	3500
Speculum Examination	Per surgery	500
Stitching of cut wound	Per surgery	500
Change of wound dressing	Per surgery	300
Surgical Toilet	Per surgery	3 000 00
Under water seal Drain	Per surgery	3 000 00
MALE WARD		
ADMISSION FEE	Per person	100
Catherization Fees	Per Injection	50
Daily Bed charges	Per night	200
Daily Fluid Charge	Per drug	150
Daily Nursing Charges	Per day	200
Food	Per day	200
Laundry Male Ward		100
Male Ward-Accomadation		200
Oxygen		500
Skin Traction male ward		200
Tissue Paper	Per packet	30
MATERNITY WARD		
FREE VIA LINDA MAMA &NHIF		
Admission Fee Maternity	Per person	100
Augumentation	Per person	200
Bed Charges	per day	200
Cotton		200
Daily Fluid Charge	per day	150
Daily Nursing Charges	per day	200
Delrvery Fee	Per person	600
DISPOSAL OF INFANT BODIES	per infant	1 000 00
Episiotomy	Per person	200
Food	per day	200
Induction/ Alignment Of Labour	Per person	200
Laundry Charges		150
Oxygen		500
Placenta Removal	Per person	500
Tissue Paper	Per packet	30
Vaginal Examination(Digital)	Per person	100
Ward Fee Per Day	per day	200

	MCH/FP SERVICES		
	Cryotherapy	Per person	200
	Cryo-Therapy	Per person	200
	Via/Vili	Per person	100
	Via/Vili	Per person	100
	MEDICAL EXAMS		
	Attachment	Per person	2 000 00
	BIRTH AND DEATHS VERIFICATION	Per person	200
	MEDICAL REPORT	Per person	1 000 00
	VERIFICATION OF MEDICAL RECORDS	Per person	1 000 00
	MEDICAL REPORTS		
	Mental Assessment To Acquire Firearm	Per person	5 000 00
	P3 Forms	Per person	500
	MORTUARY		
	ADMISION OUTSIDE BODY	Per day	300
	BODIES(PER DAY AFTER 5 DAYS)	Per day	500
	EMBALMING(PRESERVATION)	Per day	1,000 00
	MORTUARY		
	Disposal Of Still Births	Per birth	10 000 00
	Embalming		2 000 00
	Mortuary Admussion Fee	Per death	500
	Mortuary Daily Charges	Rate per day	300
	Post Mortem Fee	Per day	3,000 00
	NON		
	Dialysis	Per session	6,000 00
	OCCUPATIONAL THERAPY		
	FINGER SPLINTING(ORTHOPLAST)(5-12YRS)	Per person	400
	FINGER SPLINTING(ORTHOPLAST)(ABOVE 12 YRS)	Per person	600
	FINGER SPLINT(ORPLAST)(ORTHPLAST)5-12YRS	Per person	500
	FINGER SPLINT(ORTHOPLAST)	Per person	200
	I&D	Per person	250
	NECK COLLAR(ORTHOPLAST(5-12YRS)	Per person	500
	NECK-COLLAR-ORTHOPLAST(5-12YRS)	Per person	1,000 00
	NECK COLLAR ORTHOPLAST(ABOVE 12YRS)	Per person	200
	NECK-COLLAR ORTHOPLAST(ABOVE 12YRS)	Per person	2,000 00
	OT ADULT	Per person	80
	OT CHILD	Per person	50
	PRESSURE GARMENTS(ABOVE 12YRS)	Per person	2 000 00
	PRESURE GAREMNTS (ABOVE 12YRS)	Per person	4,000 00
	SESSION(ASSESMENT& TREATMENT)	Per person	100
	SESSIONS(ASSESMENT & TREATMENT)	Per person	200
	SPLINTING(ORTHOPLAST)(5-12yrs)	Per person	1 500 00

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SPLINTING(ORTHOPLAST)(5-12YRS)	Per person	3 000 00
SPLINTING (ORTHOPLAST)(ABOVE 12YRS)	Per person	2 000 00
SPLINTING(POP)5-12YR	Per person	200
SPLINTING(POP)(ABOVE 12YRS)	Per person	200
OUT PATIENT		
APPLICATION OF BANDAGES	Per person	200
CATHETERIZATION	Per person	50
Consultation For Adults	Per person	30
Consultation For Clinics	Per person	200
COUNSELLING	Per person	200
CREPE BANDAGE	Per person	40
Dressing Per Day	Per person	100
EAR SYSRING	Per person	200
Gastric Larvage	Per person	2 000 00
Giving Set	Per person	50
Giving Set	Per person	50
I&D	Per person	200
P3 FOR SGBV		Free
INCISION & DRAINAGE	Per person	500
INJECTION FOR CHILDREN(BELOW 5YRS)	Per person	20
INJECTION FOR ADULTS	Per person	100
JADDEL(INSERTION OR REMOVAL)	Per person	100
MEDICAL CLINIC	Per person	1,500 00
MEDICAL EXAMINATION	Per person	500
NORPLANT(INSERTION AND REMOVAL)	Per person	100
Occupational Therapy	Per person	100
Occupational Therapy	Per person	100
Oxygen		500
Oxygen 1 34m		990
Oxygen 3 4 M		1 880 00
Oxygen 6 8m		3 035 00
Oxygen8 5		3 615 00
P3 FORMS	Per person	500
P O P Application	Per person	100
POP APPLICATION/TRACTION	Per person	400
P O P Removal	Per person	100
PSYCOTHERAPHY	Per person	50
PSYCOTHERAPHY	Per person	50
Public Health Medical Certificate	Per person	300
REMOVAL OF STITCHES	Per person	50
SERVICE FEE	Per person	100
SERVICE FEE	Per person	100
SERVICE FEE	Per person	100
STITCHING	Per person	200
Suction Tube	Per person	100

Via/Villi	Per person	100
PAEDIATRIC WARD		
Admission Fees	Per person	100
Bed Charges	Per day	200
Daily Bed Charges	Per day	50
Daily Fluid Charge	Per day	150
Daily Nursing Charges	Per day	200
Food	Per day	200
Laundry Per Day	Per day	150
Paediatric Ward-Accommodation	Per day	50
Tissue Paper	Per packet	30
Tissue Paper	Per packet	30
Oxygen		500
PHYSIO		
Inpatient Physio	Per person	100
Opd Physio	Per person	100
Traction	Per person	200
PHYSIOTHERAPY		
Consultation (1st visit)	Per person	200
Physio Adult	Per person	100
Physio Child	Per person	100
PHYSIOTHERAPY (AMENITY)	Per person	300
Private Physio Fee	Per person	1,000 00
Traction	Per person	200
PLASTER DEPARTMENT		
ABOVE ELBOW	Per person	600
ABOVE ELBOW POP FRACTURE MIDSFT	Per person	700
ABOVE KNEE POP FRACTURE MIDSFT TIBIA	Per person	1,200 00
BELOW ELBOW	Per person	500
BELOW KNEE POP	Per person	800
Crutches	Per person	2 000 00
FEMUR SKIN TRACTION(ADULT SIZE)	Per person	1 500 00
Pop	Per person	300
P O P APPLICATION	Per person	200
POP BOOT E G TRACTURE TARSAL BONE	Per person	700
P O P REMOVAL	Per person	100
POP UPLAP E G HUMERUS+CREPE BANDAGES	Per person	700
REMOVAL POP	Per person	500
SKIN TRUCTION KIT	Per person	1 000 00
STAMINA PIN INSERTION	Per person	1 500 00
UPPER SLAB	Per person	500
RECORDS DEPARTMENT		
ANC CARDS	Per person	20

	CWC CARDS	Per person	0
	Inpatient File	Per person	100
	INSPECTION SCHOOL	Per person	2 000 00
	INSPECTION SCHOOL	Per person	2 000 00
	OPD CARD	Per person	50
	OPN CARD CHILDREN	Per person	20
	Referrals		
	Requests Referral To Other Hosp Nbr	Per person	1 000 00
	RENAL UNIT		
	Catheter Insertion Fee	Per person	5,000 00
	Dialysis	Per person	6 000 00
	Dialysis NHIF	Per person	9 500 00
	Dialysis Temporary Catheter Fixation	Per person	5 000 00
	Oxygen	Per person	500
	VEHICLE TRANSPORT (Ambulance)		
	Mandera to wajir	Per trip	10,000 00
	Mandera to Garissa	Per trip	20 000 00
	Mandera to Moyale	Per trip	15 000 00
	Mandera to Nairobi	Per trip	30 000 00
	WAIVER		
	Wavers on Ambulance within the County		0
	X-RAY		
	Abdomen Ct Scan	Per person	6000
	Abdominal Pelvic Ultra Sound	Per person	1 000 00
	Pelvic CT Scan	Per person	5000
	CT SCAN –PARANASAL SINUSES	Per person	5,000 00
	LUMBER CT SCAN	Per person	5 000 00
	Barium Enema	Per person	1 500 00
	Barium Swallow General	Per person	1 500 00
	Bass Skull Toens View	Per person	500
	Cervical Spine Ap/Lay	Per person	500
	Chest CT Scan	Per person	5,000 00
	Chest Xray	Per person	500
	Ct Angiogram	Per person	10 000 00
	Ct Scan With Contrast	Per person	1 500 00
	Doppler Ultra Sound	Per person	1 500 00
	Ecg	Per person	800
	Echcardiogram	Per person	4 000 00
	Elbow/Shoulder Joint Al/Lay	Per person	500
	Finger & Wrist Hand Xray	Per person	500
	Foot /Ankle Extremities Ap/Lay /Oblique	Per person	500
	Foot Ct Scan	Per person	6 000 00
	Head Ct Scan	Per person	5 000 00
	Head Ct Scan Contrast	Per person	6,500 00
	Hsc Xray General	Per person	1 500 00
	Humeruas Ap/Lay Xray	Per person	500
	KNEE XRAY	Per person	500

	Left Foot Xray	Per person	500
	Lumber Spine X-ray	Per person	500
	Mammogram	Per person	2000
	NASAL BONE CONED VIEW OF SELLA	Per person	400
	Neck Xray	Per person	500
	OCCLUSAL	Per person	300
	Ocular Ultrasound	Per person	500
	Opg	Per person	1,000 00
	Pelvic Xray	Per person	500
	Plain Abdomen xray	Per person	500
	Pelvic xray	Per person	500
	Femur X-ray	Per person	500
	Right Foot Xray	Per person	500
	Shoulder Xray	Per person	500
	SKULL,SUNUSES,FACIAL BONE	Per person	500
	SKULL XRAY	Per person	500
	SPECIAL X-RAY	Per person	1 600 00
	Tibia/Fibula	Per person	500
	Abdominal Ultra Sound	Per person	1,000 00
	Obstetric ultrasound	Per person	1000
	Xray	Per person	500
	PHARMACEUTICAL ITEMS		
	Particulars	Unit of Measure	Proposed (KSh)
	Acetylsalicylic Acid Tablets - 300mg	Per Tab	2
	Acetylsalicylic Acid Tablets 75mg-Enteric Coated Blister Pack	Per Tab	1
	Aceclofenac 100mg + Paracetamol 500mg Chlorzoxazone 500mg tabs	per Tab	25
	Acyclovir Tablets - 400mg	Per Tab	5
	Albendazole Tablets 400mg	Per Tab	10
	Amtriptyline Tablets 25mg	per Tab	5
	Amlodipine Tablet 5mg	Per Tab	1
	Amoxicillin Capsules 250mg	Per Tab	2
	Amoxicillin 500mg Capsules	Per Tab	3
	Amoxicillin Tablet 250mg Dispersible Scored	Per Tab	10
	Amoxycillin/Clavulanic Dispersible Tablets 228 5mg	Per Tab	35
	Amoxycillin/Clavulanic Potassium Tabs (875+125mg) 1gm	Per Tab	20
	Ampicillin/Cloxacillin 500mg Capsules	Per Tab	5
	Atenolol Tablets 50mg	Per Tab	1
	Azithromycin 500mg	per Tab	10
	Bisacodyl 5mg Tablets	Per Tab	1
	Carbamazole Tablets - 5mg	Per Tab	3
	Carvedilol Tablet 12 5mg	Per Tab	5
	Carvedilol Tablet 6 25mg	Per Tab	3
	Cefadroxil 500mg Capsules	Per Tab	10
	Cefixime Tablet 400mg	Per Tab	20

Cetirizine 10mg Tablets	Per Tab	1
Ciprofloxacin Tablets 250mg	Per Tab	2
Clarithromycin 500mg	Per Tab	20
Co-Trimoxazole tabs 480mg	Per Tab	1
Dexchlorpheniramine 2mg + Betamethasone 0.25mg Tablets (Blister Pack)	Per Tab	10
Digoxin Tablets - 250mcg	Per Tab	5
Dihydrocodeine Tartrate Tab 30mg	Per Tab	10
Diloxanide Furoate Tab 500mg	Per Tab	3
Domperidone 10Mg Tablets	Per Tab	2
Doxycycline Capsules 100mg	Per Tab	2
Enalapril Tablets 5mg	Per Tab	1
Esomeprazole 20Mg Tablets	Per Tab	2
Etamsylate Tablets 500mg	Per Tab	10
Ferrous Sulph/Folic Acid Tablets 200mg/400mcg Blister Pack	Per Tab	1
Flucloxacillin Capsules 250Mg	Per Tab	4
Flucloxacillin Capsules 500Mg	Per Tab	5
Fluconazole Capsules 50Mg	Per Tab	40
Fluconazole Capsules - 200Mg	Per Tab	5
Folic Acid Tablets 5mg	Per Tab	1
Furosemide Tablets 40Mg	Per Tab	1
Gabapentin Cap 300Mg	Per Tab	10
Glibenclamide Tablets 5Mg	Per Tab	1
Griseofulvin Tablets 125Mg	Per Tab	2
Griseofulvin Tab 500mg	Per Tab	10
Hydralazine Tablets 25mg	Per Tab	2
Hydrochlorothiazide Tablets 25Mg	Per Tab	1
Hydrochlorothiazide Tablets -50Mg	Per Tab	1
Hyoscine Butylbromide Tablets 10Mg (F/C)	Per Tab	7
Ibuprofen Tablets 200Mg	Per Tab	1
Ketoconazole Tablets - 200Mg	Per Tab	3
Lansoprazole Dispersible Tablet 15Mg	Per Tab	10
Levofloxacin 500Mg Tablets	Per Tab	10
Levothyroxine Sodium 100Mcg Tab	Per Tab	2
Loperamide Capsules - 2Mg	Per Tab	1
Metformine Tablets - 500Mg (Tin of 1000s)	per Tab	1
Methyldopa Tablets 250Mg	Per Tab	4
Metoclopramide Tablets - 10Mg	Per Tab	1
Metronidazole Tablets 200mg	Per Tab	1
Nifedipine Tablets S/R 20mg	Per Tab	1
Olanzapine Tablets 10mg scored	Per Tab	10
Omeprazole Capsules 20Mg (Pack of 30s)	Per Tab	2
Ondansetron Tablet, 4mg (as hydrochloride) as disintegrating tablet	Per Tab	10
Paracetamol Tablets 500Mg (100s in Blisters)	Per Tab	1
Phenobarbitone Tablets - 30Mg	per Tab	1

Praziquantel Tablets - 600Mg	Per Tab	10
Pregabalin 75mg Capsules	Per Tab	10
Prednisolone Tablets - 5Mg	Per Tab	1
Therapeutic Vitamin A Capsules 50000Iu	Per Tab	5
Timidazole Tablets 500Mg (F/C)	Per Tab	2
Timidazole Tab 500Mg	Per Tab	1
Valproic Acid(Sodium Valproate) 200Mg Tablets	Per Tab	5
Vitamin B Complex (B1, B6 And B12)	Per Tab	5
Zinc Sulphate Tablets - 20Mg	Per Tab	1
Clotrimazole Vaginal Pessaries 500Mg	Per Tab	50
Gliclazide Tablets 80mg Scored	Per Tab	5
Calcium + VIT D Tablets 400MCG/200I U	Per Tab	5
RETINOL (VITAMIN A) PALMITATE CAPSULES 200 000 IU	Per Tab	10
Bromazepam Tablet 3mg	Per Tab	15
Risperidone 2mg Tabs, Scored	Per Tab	20
Ampicillin/ Cloxacillin 250Mg/5MI 100MI Syrup	per/100ml bottle	100
Ampicillin/Cloxacillin Neonatal Drop 90Mg/0.6 MI	per bottle	100
Cetirizine 5mg/ml	per 60MI Bottle	20
Co-Trimoxazole Suspension - 240Mg/5MI	50MI Bottle	20
Digoxin Elixir/Oral Solution - 50Mcg/MI	per 60MI Bottle	2000
Domperidone 1mg/ml Syrup	3per 0ml Bottle	100
Fluconazole Suspension - 50Mg/5MI	per bottle of 35MI	100
Flucloxacillin 125mg/5ml Suspension, 100ml bottle	100ml	100
Haematonic Syrup Iron+ Vitamin B12+Folic Acid 200ml bottle	200ml	200
Ibuprofen Syrup 100Mg/5MI 60MI	Bottle	30
Metronidazole Suspension - 200Mg/5MI	100 MI	50
Multivitamin Syrup (Vitamin A-2500µ Vitamin D3-250µ, Vitamin B1-1mg, Vitamin B2 0.5mg Vitamin B6-0.5mg Vitamin B12 2mcg D-Panthenol 0.5mg Niacinamide-5.0mg)	per 100ml	20
Multivitamin Syrup	100 MI	50
Nystatin Suspension - 100 000Iu/MI	30MI	50
Co-Pack Of 4 Sachets Of Low Osmolarity Ors (500MI Formulation) + 10 Tablets Of Dispersible Zinc Sulphate Tablets 20Mg	per Co-Pack	50
Paracetamol Suspension - 120Mg/5MI	5Litre	20
Paracetamol Suspension 120Mg/5MI	60MI Bottle	20
Paracetamol Suspension 120Mg/5MI	100MI Bottle	30
Salbutamol Nebulizing Solution - 5Mg/MI 10MI	10 MI Vial	500
Salbutamol Syrup - 2Mg/5MI	100 MI	20
Salbutamol Inhaler - 100Mcg/Actuation	per inhaler	150

Salbutamol+Beclomethasone 200 doses	per inhaler	300
Budesonide 200mcg Metered dose inhaler 200 doses	per inhaler	700
Saline Nasal Drops 0.9% 10ml	per 10ml bottle	50
Acyclovir PFI 250mg vial	per Vial	1500
Adrenaline Injection - 1Mg/MI	per Ampoule	6
Anti-D (Rh) Injection - 300Mcg	per Vial	5000
Atropine Injection - 1Mg/MI	per Ampoule	18
Benzathine Benzylpenicillin 1.2Miu Vials	per Vial	25
Penicillin Benzyl Injection - 5Mu	per Vial	25
Ceftazidime 1G Inj	per Vial	100
Ceftriaxone Injection Im/Iv - 1G	per Vial	50
Ceftriaxone Injection Im/ Iv- 250Mg	per Vial	30
Chloramphenicol Injection - 1Gm	per Vial	50
Ciprofloxacin Solution For Iv Infusion 2Mg/MI (As Lactate)	per 100ml	50
Dopamine Injection 40mg/ml 5ml	per Vial	150
Dexamethasone Injection 4Mg/MI	per Ampoule	8
Ephedrine Hcl Inj 30mg/MI	per Ampoule	200
Fentanyl Citrate 50mcg/ml 2ml ampoule	per Ampoule	400
Flucloxacillin Injection - 250Mg	per Vial	50
Flucloxacillin Inj 500mg (PFI)	per Vial	100
Furosemide Injection - 20Mg/2MI	per Ampoule	10
Gentamicin Injection - 20Mg- 10Mg/MI 2MI Amp	per Ampoule	10
Gentamicin Injection - 80Mg- 40Mg/MI 2MI Amp	per Ampoule	5
Gentamycin Sulphate Injection, 20Mg/2MI 25 Pack (Paediatric)	per ampoule	10
Dextrose - 5% With Euro Cap/ Collapsible Bag	per 500MI	50
Dextrose - 5% bottle	per 500MI	50
Glucose Injection 50% 50MI (Dextrose) With Euro Cap/ Collapsible Bag	per 50MI Bottle	50
Dextrose - 10% With Euro Cap/ Collapsible Bag	per 500MI	50
Heparine Injection - 5000Units/MI 1MI	per Vial	150
Heparine Injection - 5000Units/MI 5MI	per Vial	350
Hydralazine Injection - 20Mg/5MI	per Ampoule	500
Hydrocortisone Injection 100Mg	per Vial	30
Hyoscine Butyl Bromide Injection 20Mg/MI	per Ampoule	30
Insulin Biphasec 30/70 - 100Iu/MI	per Vial	300
Insulin Soluble - 100Iu/MI	per Vial	300
Triamcinolone Acetonide Injection (Injectable Suspension) 40mg/1ml	per Ampoule	200
Biphasec Insulin 30/70 100Iu/MI 3MI Pre-Filled Pen	per Pack Of 5S	500
Insulin Pen Needles 30Gx8Mm	Pack Of 100S	0
Insulin Syringes (100) 1ml with Needle G31 X	per Pack of 100s	15

6mm		
Lignocaine Hydrochloride Inj 1%	per Vial	50
Lignocaine Hydrochloride Injection - 2%	per Vial	50
Magnesium Sulphate Injection - 50%	per Ampoule	100
Metoclopramide Injection - 5Mg/MI	per Ampoule	10
Metomidazole Injection - 5Mg/MI	per Vial	50
Midazolam Injection 1Mg/1MI- 5MI Ampoule	per Ampoule	100
Oxytocin Injection - 10iu/ml	per Ampoule	15
Oxytocin Injection - 5iu/ml (Syntocinon)	per Ampoule	100
Oxytocin 10iu (Syntocinon)	per Ampoule	100
Paracetamol Solution For Intravenous Infusion 10Mg/MI 100MI	per Vial	60
Phenobarbital Sodium Injection 30mg/ml - 1ml Ampoule	per Ampoule	100
Phenobarbitone Inj 60mg/MI Amp	per Ampoule	200
Phenobarbitone Inj 60mg/ml Amp	Per Ampoule	200
Phenobarbitone Injection - 200Mg/MI	per Ampoule	300
Phytomenadione Injection (Vit K1) 10Mg/MI(Adults) 1MI Ampoule	per Ampoule	150
Phytomenadione Injection (Vitamin K) 10Mg/MI (0 2 Ampoule)-Paediatric	per Ampoule	150
Vitamin B1,B6,B12, Nicotinamide, Vitamin C Injection	1 Pair	600
Propofol IV 10mg/MI	Ampoule	250
Methyl Prednisolone 500mg Injection	per Vial	2500
Sodium Bicarbonate Injection 8 4%	per Ampoule	30
Sodium Bicarbonate Injection - 8 4% (84mg/ml) 10ml ampoule 10 pack	Per Ampoule	100
Sodium Chloride /Normal Saline Solution - 0 9% Euro Cap Bottle	500MI	50
Sodium Chloride/Normal Saline Solution - 0 9% Nipple Head Bottle	500MI	50
Sodium Lactate Solution With Euro Cap/ Collapsible Bag	500MI	50
Sodium Lactate Solution Bottle	500MI	50
Sodium Stibogluconate - 100Mg/MI	per Vial	13000
Water for Injection	10ml Vial	5
Vancomycin Injection 500mg Vial	per vial	500
Acyclovir 5% Cream	per 10gm	100
Benzyl Benzoate Emulsion - 25% Application	per 50MI Bottle	30
Benzyl Benzoate Emulsion, 25% w/v, 100ml	100MI Bottle	50
Clotrimazole Cream - 1%	Tube 20gm	50
Clotrimazole 1% + Betamethasone 0 025 % Cream	Tube 15gm	50
Hydrocortisone Ointment - 1%	Tube 15gm	50
Mupirocin Ointment 2% (15G)	Tube 15gm	300
Mometasone Furoate Ointment 0 1% - 15G	Tube 15gm	500
Paracetamol Suppositories 125Mg	Per suppository	100

Silver Sulphadiazine Cream - 1%	250Gm Jar	200
Silver Sulphadiazine Cream 1%	100Gm	100
Water Based Lubricant(Sterile) 42-50Gm	Tube	100
Eucalyptus, Menthol, Methylsalicylate Turpentine Oil Ointment	35gm	300
Antibiotic Topical Ointment, Containing Bacitracin 500u Polymyxin B 5000u, Neomycin 3 5mg	20gm	200
Povidone Iodine Mouth Wash 1%W/V 100ml	100ml	50
Alcohol Based Hand Rub	500Ml Bottle	200
Chlorhexidine Gluconate 0 2% Mouth Wash	100ml	200
Chlorhexidine Gluconate 5%	5L	0
Chlorhexidine Gel 4% (As Digluconate 7 1%) - 10Gm Tube	10Gm	50
Enzymatic Detergent	4 Litres	0
Ethanol (Denatured) - 70%	5L	0
Methylated Spirit/Ethanol Denatured (Alcohol Content 94%-96%)	5L	0
Povidone-Iodine Solution 10%	1L	0
Glutaraldehyde 2% Solution	5L	0
Sodium Hypochlorite Solution (Tbcide) 5- 5 6%W/V	5L	0
Orbicide Sodium Hypochlorite 5-5 6%	5 Litre Jerrican	0
Morphine Sulphate Injection - 10Mg/Ml	per Ampoule	100
Morphine Powder	Pkts of 100Gms	25000
Ciprofloxacin Eye Drops 0 3%	5ml bottle	100
Ciprofloxacin 0 3% + Dexamethasone 0 1% Eye Drops	5ml bottle	100
Gentamycin Sulphate Eye/Ear Solution 0 3% 10ml	10ml	100
Gentamycin Sulphate Solution (Eye / Ear Drops) 0 3 % W/V	5ml	100
Tetracycline Eye Ointment 1%	Tube 3 5 Gm	50
Acyclovir 3% Ophthalmic Ointment	4 5gm	300
Fluorometholone Eye Drops 0 1% W/V 5ml	5ml	200
Paradichlorobenzene2%W/V + Benzocaine Bp 2 7%W/V +Chlorobutanol Bp 5%W/V + Turpentine Oil 15 0%W/V Ear Drops	10ml	200
Benzhexol 5Mg Tabs	per tab	1
Benzhexol Tablets - 5Mg	per tab	5
Carbamazepine Tablets 200Mg	per tab	2
Chlorpromazine Injection - 50Mg/2Ml	per Ampoule	10
Chlorpromazine Tablets 100Mg	per Tab	2
Fluoxetine Capsules - 20Mg	per capsule	4
Flupenthuxol Decanoate - 20Mg/Ml	per Ampoule	750
Fluphenazine Injection 25Mg/Ml	per Ampoule	100
Zuclopenthuxol decanoate injection 200mg/ml	per Ampoule	1500
Zuclopenthuxol Inj 50mg/ml Depot 2ml	per Ampoule	1000

Ampoule		
Haloperidol Decanoate Depot - 50Mg/MI	per Ampoule	500
Haloperidol 5Mg Tablet	per Tab	2
Phenytoin Tablets 50Mg	per tab	2
Phenytoin Tablets 100Mg	per tab	2
Atracurium Injection-10Mg/MI 5MI Ampoule	per Ampoule	300
Bupivacaine Hyd In Dextrose Inj - 5Mg	per Ampoule	50
Bupivacaine Injection Spinal 0.5% + Glucose 8% (5mg+80mg/MI), 4ml Ampoule 5 Pack (Bupivacaine Heavy Spinal)	per ampoules	50
Bupivacaine Hyd In Dextrose Inj - 5Mg(Maracaine Heavy)	per Ampoule	300
Halothane Inhalation	per 250MI Bottle	4000
Isoflurane Liquid For Inhalation	per 250MI Bottle	4600
Ketamine Injection - 50Mg/MI	per Vial	100
Neostigmine Injection - 2.5Mg/MI	per Vial	50
Pancuronium Injection - 4Mg/2MI	per Ampoule	100
Suxamethonium Chloride Injection	per Ampoule	100
Thiopentone Sodium Injection - 500Mg	per Vial	200
Anti-Rabies Serum Inj - 200 IU/MI 5MI Ampoule/Vial	per Ampoule	1000
Rabies Vaccine Purified Verocell/Human Diploid,	per Vial	500
Snake Venom Antiserum (African) I V Injection (Polyvalent) 10ml Ampoule	per/ml	4500
Snake Venom Antiserum I V Injection 10ml (Inoserp)	per/ml	5500
SSD-Pharmaceutical Items		
Particulars	Unit of Measure	Proposed (KSh)
Acetazolamide 250Mg Tablets	per tab	20
Aminosalicylic Acid 250Mg Tablets	per tab	20
Atorvastatin 10Mg Tablets	per tab	2
Atorvastatin 20Mg Tablets	per tab	5
Glucosamine 500Mg +Chondroitin 400Mg Capsules	Per tab	25
H Piroli Kit(Clarithromycin 500Mg Amoxicillin 1 Gm,Lansoprazole 30Mg)	per Kit	1000
Lorsatan 50Mg Tablets	per tab	2
Losartan Potassium 50Mg +Hydrochlorothiazide 12.5 Mg Tablets	per tab	2
Mefenamic Acid 250Mg Capsules	per tab	1
Meloxicam 7.5Mg Tablets	per tab	1
Misoprostol 200Mcg Tablets (Cytotec)	per tab	50
Nitrofurantoin 100Mg Tablets	per tab	2
Pregabalin 150Mg Capsules	per tab	15
Rivaroxaban tablet 10mg (film coated)	per tab	200

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	Rivaroxaban tablet 15mg (film coated)	per tab	20
	Rivaroxaban tablet 20mg (film coated)	per tab	20
	Spironolactone 25 Mg Tablets	per tab	5
	Tramadol 50Mg Capsules	per tab	3
	Tranexamic Acid 500Mg Tablets	per tab	20
	Antacid Syrup Aluminium Hydroxide, Magnesium Hydroxide With Simethicone 400Mg/80Mg/100Mg/200Mg 180MI	per Bottle	220
	Salbutamol 2Mg Bromohexine 4Mg Guanfenism 100Mg Menthol Bp 1Mg 100MI	per Bottle	150
	Salbutamol/Ipratropium 0.5/3.01 Mg In 2.5MI Nebulising Sol (Combivent)	per Respules	250
	Azithromycin Oral Suspension (Pfr) 200Mg/5MI	30MI	100
	Aminoisidine Syrup 125MG/5ML, 60ML	60MI	250
	Lactulose Solution 3.4Mg/MI, 200MI	per Bottle	300
	Betamethasone Ointment, 0.1% 15G	Tube 15Gm	50
	Amikacin Sulphate 500Mg /2MI Injection	Ampoule	50
	Blood Expander (Voluven) - 6% Hydroxyethyl Starch In 0.9% Sodium Chloride 500MI I V Solution	Per Bottle	2500
	Calcium Gluconate Injection, 10% 10MI Ampoule	per Ampoule	60
	Mannitol 20%W/V Infusion 500MI	per Bottle	250
	Omeprazole Injection 40Mg Vial	per Vial	200
	Omeprazole Pfi 40Mg Vial	Per Vial	200
	Phenytoin Sodium 250Mg/5MI Injection(Epanutin)	per Ampoule	400
	Potassium Chloride Injection - 15%	per Ampoule	80
	Tramadol 100Mg Inj	per Ampoule	10
	Tranexamic Acid Injection 500Mg/5MI	per Ampoule	80
	Enoxaparin Sodium 40mg/0.4ml Injection (Clexane)	per Syringe	350
	Enoxaparin injection (prefilled syringe) 80mg/0.8ml (Clexane)	Per Syringe	700
	Dexamethasone Eye Drops 0.1%, 5MI	Bottle	60
	Dexamethasone+Neomycin+Polymixin B 600IU/1%/3.5Mg/G Eye/Ear Drops, 5MI	per Bottle	200
	Dexamethasone + Neomycin Eye Drops 0.1% /0.5%	per 5MI	100
	Dexamethasone 0.1% + Gentamicin 0.3% Eye Drops	per 5ml	100
	Sodium Chromoglycate Eye Drops 2%, 10MI	per Bottle	200
	Timolol Eye Drops 0.5% 5MI	per Bottle	100
	Betamethasone Sodium Phosphate 0.1% W/V And Neomycin Sulphate 0.5% W/V (Probeta N)	7.5 MI Bottle	100
	Sodium Dichloroisocyanurate 2.5G Tablets	per tab	20
	Hepatitis B Vaccine (Adult) 20mcg/ml 1ml	per Vial	200

	vial (Generic)		
	Cholera Vaccine 2MI (Shanchol)	per Vial	500
	Typhoid Vaccine 20 Doses 10MI Vial	per Vial	500
	Yellow Fever Vaccine(Stamaril) One Dose Syringe	per Syringe	2000
	ONCOLOGY PRODUCTS		
	Particulars	Unit of Measure	Proposed (KSh)
	Anastrozole Tablet 1mg	per Tab	40
	Bicalutamide Tablet, 50mg	per Tab	100
	Finasteride tablets 5mg	per Tab	30
	Tamoxifen Tablet, 20mg (as citrate)	per Tab	5
	Hydroxycarbamide (Hydroxyurea) Capsule 500mg	per tab	20
	Methotrexate Tablet, 2.5mg(As Sodium Salt)	per tab	70
	Letrozole Tablet, 2.5mg	per Tab	6
	Capecitabine Tablet 500mg (XELODA)	per tab	150
	Carboplatin injection, solution for injection, 10mg/ml 15ml vial (150mg)	per Vial	1350
	Carboplatin Injection, solution for injection, 10mg/ml, 45ml vial (450mg)	per Vial	3500
	Cisplatin Injection, solution for injection 1mg/ml, 50ml vial, (50mg)	per Vial	500
	Dacarbazine injection, lyophilized powder for reconstitution, 200mg (as citrate)	per Vial	750
	Vincristine Injection, powder for reconstitution, 1mg (Sulfate) or solution for injection	per Vial	50
	Filgrastim Injection, prefilled syringe for Injection (300 micrograms) / 0.5 ml	per Vial	1400
	Oxaliplatin Injection, solution for injection, 2mg/ml 25 ml vial (50mg)	per Vial	1500
	Oxaliplatin Injection, solution for injection, 2mg/ml 50 ml vial (100mg)	per Vial	1800
	Paclitaxel Concentrate solution for injection, 6mg/ml, 50ml (300mg)	per Vial	3800
	Paclitaxel Concentrate solution for injection, 6mg/ml, 16.7ml vial (100 mg)	per Vial	1200
	Paclitaxel Injection, concentrate solution for injection (6mg/ml) 5ml(30mg)	per Vial	800
	Doxorubicin Injection, Lyophilised powder for reconstitution, 50mg (hydrochloride) OR solution for injection	per Vial	450
	Bortezomib Injection, Lyophilised powder for reconstitution, 3.5mg	per Vial	8700
	Zoledronic Acid Injection, PFR OR ready to use solution, 800mcg/ml 5ml vial (4mg)	per Vial	1100
	Herceptin Vial 440Mg	per Vial	89000

	Cyclophosphamide Injection, powder for reconstitution, 500mg	per Vial	200
	Cyclophosphamide Injection, powder for reconstitution, 1g	per Vial	200
	Docetaxel Injection solution for injection, 80mg	per Vial	2600
	Rituximab Solution for injection, 10mg/ml 10ml vial (100mg) (Roche)	per Vial	30000
	Rituximab Solution for injection, 10 mg/ml , 50ml vial (500mg) (Roche)	per Vial	98550
	Cytarabine Injection, Powder For Reconstitution, 100mg Or Solution for Injection (Preservative Free 100mg/MI)	per Vial	270
	Dactinomycin Injection, Powder for Reconstitution, 500 MicroGrams Vial	per Vial	1100
	Fluorouracil Injection, Solution For Injection, 50 Mg/MI 5ml Vial (250mg)	per Vial	100
	Ifosfamide With Mesna Injection, Ifosfamide 1gm Powder for Reconstitution/Mesna 600mg Solution for Injection in Combination Pack	per Vial	700
	Ifosfamide With Mesna Injection, Ifosfamide 2gm Powder for Reconstitution/Mesna 1200mg Soluton for Injection in Combination Pack	per Vial	1370
	Goserelin Implant (In Syringe Applicator) 10 8 Mg (As Acetate) In A Prefilled Syringe	Syringe	11900
	Ondansetron Injection, 2mg/ml, 2ml ampoule	per Ampoule	50
	Fentanyl Patch 50 micrograms in a patch	per Patch	1500
	RENAL PRODUCTS		
	Particulars	Unit of Measure	Proposed (KSh)
	Hemodialysis blood lines with drainage bag percutor arterial and venous line with a filter,transducer, infusion set & recirculator (Nipro)	per Piece	500
	Haemodialysis Tubing (Blood Line) Universal With Bag Percutor Art. & Ven With Filter Transducer, Infusion & Recirculator Adult (Bellco)	per Piece	750
	Dialyzer Surface area 1 7m2 (Nipro)	per Piece	1400
	Dialyzer Surface area 1 8m2 (Fresenius)	per Piece	1400
	Dialyzer Surface area 1 9m2 (Nipro)	per Piece	1400
	Dialyzers High Flux Surface Area 1 9m2 (Bellco)	per Piece	1600
	Dialyzers High Flux Surface Area 2 0m2 (Bellco)	Piece	1600
	Sub Clavian Catheter for Dialysis- 12 0F x 20cm (Acute Dual Lumen)	Piece	6500
	Skin Adhesive Dressing for renal catheter with	Piece	70

pores and waterproof 25" x 10" (Primapore)		
B1 carbonate powder (750g) cartridge (Nipro)	Piece	450
B1 carbonate powder 750g (Belco)	Piece	750
Iron sucrose 20mg/ml Injection 5ml(Venofar)	Vial	1600
Heparin injection 5000 iu/ ml (Rotex Medica)	Vial	460
Chlorhexidine acetate dressing 10cm x 10cm	per Piece	250
Transpore tape 2 5cm x 9 14M (3M)	Piece	120
Micropore tape 2 5cm x 9 14M (3M)	Piece	120
Citro Plus 21% (Citric acid Lactic acid, Malic acid)(Citrosterile GBL)	5 Litres	5900
Erythropoietin 2000 I U Injection β (Recormon)	per Vial	1500
Erythropoietin 5000 I U Injection β (Recormon)	per vial	2700
Acid Concentrate (Heamosafe)	5 litre	550
Acid Concentrate (Lympha)	3 8 Litre	950
Arterio - Venous Fistula Needles (Paired Arterio & Venous) 16G	Piece	120
Arterio - Venous Fistula Needles (Paired Arterio & Venous) 17G	per Piece	150
Renal Dressing Catheter Connection Pack	Kit	250
Renal Dressing Catheter Disconnection Pack	Kit	250
Renal Fistula Dressing HD Connection-Disconnection Kit	Kit	320
SPECIAL PHARMACEUTICAL PRODUCTS		
Particulars	Unit of Measure	Proposed (KSh)
Felodipine Er 5Mg	per tab	10
Felodipine Er 10Mg	per tab	15
Tablets Lisinopril 5 Mg	per tab	5
Tablets Lisinopril 10 Mg	per tab	5
Tablets Lisinopril 20 Mg/Hydrochlorothiazide 12 5Mg	per tab	5
Glucophage (Metformin) XR 500mg	per tab	5
Glucophage (Metformin) 1000mg	per tab	10
Euthyrox (Levothyroxine) 100mcg	per tab	5
Amoxicillin Tablets 250mg Dispersible Scored (Norvatus Access)	per tab	5
Valsartan 80mg film coated tablets	per tab	4
Valsartan 160mg film coated tablets	per tab	4
Vildagliptin 50mg Tablets	per tab	3
PART IX— EDUCATION, CULTURE, YOUTH AND SOCIAL SERVICES		
Search fees	per application	
Application/Approval for registration of educational Institutions		
Pre schools (private nursery)	per school	2,000

*New clause
Annual fees charged
Private for school
Private fee school
Private Commercial colleges*

COUNTY ASSEMBLIES FORUM (CAF)
P.O. Box 73952-00200,
NAIROBI, KENYA

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Primary school	per school	4 000
Secondary schools	per school	7 500
Professional institutes\commercial colleges	per institute	15 000
Technical institutes	per institute	15 000
Inspection of education facilities	per application	
Pre-schools (private nursery)	per school	5,000
Primary school	per school	6,000
Secondary schools	per school	7 500
Professional institutes\commercial colleges	per institute	10,000
Technical institutes	per institute	10,000
Sports & Cultural activities		
Hire of playground e g stadiums	per day	200
Hire of stadium on political functions	Per day	30 000
Hire social hall	per day	5,000
HIRE OF COUNTY STADIUM	Per event	50 000
Private stadium	Per day	300
Private stadium – construction plan approval	Per plan	20 000
REGISTRATION OF		
Primary school	Per day	4 500
Secondary/other institutions	Per day	10 000
Commercial activities	per day	10 000
Registration of Welfare Groups	per certificate	1,000
PART X—LAND, PHYSICAL PLANNING & HOUSING		
A PROPERTY TAX		
Land Sub division fees		
Application fees	per application	3,500
Sub Division 2-5 portions	Per Portions	1 000
Sub Division 5-10 portions	Per Portions	1,500
Sub Division 10-15 portions	Per Portions	2 000
Sub Division 15-20 portions	Per Portions	2 500
Sub Division above 20 portions	Per Portions	3,000
Mandera County Municipality	per plot	4,000
Other Sub-county Headquarters	per plot	3,000
Other areas Including Khalalio	Per plot	2,500
Land amalgamation		
Mandera County Municipality	per plot	3,500
Other Sub-county Headquarters	per plot	3,000
Other areas	per plot	2 500
Land Transfer Fees		
Land transfer fee- Mandera Municipality	Per transfer	20,000
Land transfer fee- Other- Sub county Headquarters	Per transfer	15 000
Land transfer fee- Other Areas	Per transfer	10 000
Application for dispute resolution	per application	10,000
Plot Rent/Rate	per plot	
Mandera Municipality Developed - Heavy Commercial	per plot	10,000
Mandera Municipality Developed – Commercial	per plot	5,000

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Mandera Municipality Developed – Residential	per plot	2 000
Other Sub-county Headquarters - Heavy Commercial	per plot	5 000
Other Sub county Headquarters - Commercial	per plot	4,000
Other Sub-county Headquarters Residential	per plot	1,000
Other Areas – Developed	Per plot	800
Other areas - Not developed	per plot	500
FARM RENTS		
Rain fed farm	Per year	1 500
River bank farms	Per year	3 000
Application for a plot	per plot	10,000
Registration of a plot	per plot	2,000
LAND SURVEY		
Records search fees	per plot	500
Survey fees – Demarcation	per plot	3,000
Survey fees – cadastral	per plot	13,000
Survey fees - Topo Survey – Small farms	per plot	6 000
Survey fees - Topo Survey – Large farms	per plot	10,000
Survey fees - Topo Survey – Plot	per plot	3,000
Survey fees - Topo Survey - Beacon search (high density)	per Beacon	1 500
Survey fees - Topo Survey - Beacon search (low density)	per Beacon	1,000
Boundary dispute resolution	per dispute	5,000
Preparation of PDP – Plot	per Plot	5,000
Preparation of PDP - farms	per Plot	7 000
Extension/Renewal of lease	per Plot	15 000
Duplicate of allotment lost form	per plot	3,000
Consent to charge	per plot	5 000
Confirmation letter	per plot	5 000
Certificate of ownership	per plot	3,500
Change of user	per plot	15,000
From Residential to commercial	per plot	25 000
from Agricultural to Commercial/residential	per plot	25,000
from Commercial to industrial	per plot	30,000
From Commercial to residential	per plot	15 000
from Industrial to residential	per plot	15,000
Extension of user	per plot	15,000
PART XI— BUILDING PLAN APPROVAL		
Architectural		
Less than 46	plinth Area m ²	1 600
47-92 9	plinth Area m ²	4 000
93-139 3	plinth Area m ²	7,500
139 4-185 8	plinth Area m ²	9,600
185 9-278 7	plinth Area m ²	11,200
278 8 371 6	plinth Area m ²	12,300
371 7 464 5	plinth Area m ²	14,100
464 6-557 4	plinth Area m ²	16,000
557 5-650 3	plinth Area m ²	17 600

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650 4-743 2	plinth Area m ²	19,200
743 3-836 1	plinth Area m ²	20 800
836 2-929 0	plinth Area m ²	22 400
For every additional 92 9	plinth Area m ²	800
Structural		
Application forms		300
Less than 46	plinth Area m ²	800
47-92 9	plinth Area m ²	800
93-139 3	plinth Area m ²	800
139 4-185 8	plinth Area m ²	800
185 9 278 7	plinth Area m ²	800
278 8-371 6	plinth Area m ²	1,000
371 7-464 5	plinth Area m ²	1 200
464 6-557 4	plinth Area m ²	1 400
557 5-650 3	plinth Area m ²	1,600
650 4-743 2	plinth Area m ²	1 800
743 3-836 1	plinth Area m ²	2,200
836 2-929 0	plinth Area m ²	2,200
For every additional 92 9	plinth Area m ²	200
Building Occupational Permits Per Structure		
-Commercial	per unit	7,000
-Residential	per unit	4,000
-Residential cum commercial	per unit	4 000
-Industrial	per unit	15,000
Processing of eia(environmental impact assessment)	Per assessment	3,500
Preparation of top survey	per floor	5 000
Less than 1 acre	per acre	3,000
2-acres	per acre	5 000
Above 5 acres	Per acre	2,500
-Agricultural	per floor	2,500
-Religious	per floor	2,500
-petrol station	per floor	5,000
Approval plan for communication transmission Tower	Per tower	50 000
Sale of Approved plan	per plan	1 000
Supply of lists of current plans	per list	1,500
Commencement and completion certificate	per certificate	1,000
Fees payable for single dwelling	per dwelling	300
Fees payable for each additional dwelling	per dwelling	200
Fees payable for testing of plumbers and drainage	per test	3,000
Layers		
Demolition	per assessment	1% of value
Inspection of building file	per file	500
Application for fencing plot-Temporary fence	per plot	2 000
-stone Wall fence	per plot	3 000
-Barbed Wire/ chain link	per plot	1 500
-Life fence	per plot	1,000

Charges for private Digital Setlite TV connectors	per year	40 000
Charges for temporary hotels in Mandera county	Per year	3 000
Fee for certified copy of original plan	per plan	1,000
Construction Certificate of fish ponds	per pond	1 000
Building inspection (per visit)	per visit	1,000
Fines on Impounded articles-(to release)		
Metal Bar	Per piece	300
Wheelbarrow	Per one	500
Drums	Per drum	300
Spades	Per shade	100
Cement	Per packet	300
Metal door	Per door	200
Metal windows	Per window	300
Iron sheet	Per iron sheet	200
Timbers/Poles	Per timber/pole	150
Other assorted tools	Per item	100
Other assorted machines & Equipment s	Per item	700
PART XII— HOUSING		
House rent		
One bed roomed House	Per month	4 000
Two bed roomed house	Per month	7 000
Three bed roomed house	Per Month	10 000
Bed sitter	Per Month	2 500
Double rooms-non self contained	Per Month	4 500
Single bed room	Per Month	3,000
Three bed room	Per Month	7 000
House Allocation Application Fees	Per Application	1 000
Penalty on late Payment of rent	per month	10% per month
PART XIII— OUTDOOR ADVERTISEMENT		
Hoisting of Banners		
-Commercial		
On road reserve	Per month	600
-On private property/plots	Per month	500
-On buildings	Per month	500
- On road reserve	Per month	600
Hosting fees		500
Clock Advertisement		
Application fee		2,000
Annual charges		
-four sided	per year	2 000
-three sided	per year	1,500
-two sided	per year	1 000
Ground rent	Per site	5 000
Construction of site boards		
-Application	per application	2 000
Annual fee	per year	5 000
Sign Board (Per side)- non illuminated		

Under canopy		
-Application fee		1 000
Annual charges	Per Year	10,000
Hire of county Act boards	per day	50,000
- Additional meter square or part thereof	per year	500
On canopy		
Application fee		1 000
Annual charges		
-1st one meter square or less	per year	2 500
Additional meter square or part thereof	per year	500
On buildings		
-Application fee		500
-Annual charges		
1st one meter square or less	per year	1 000
- Additional meter square or part thereof	per year	1,000
Sky Above Canopy & over property		
-Application fee		500
-Annual charges		
-1st one meter square or less	per year	5,000
Additional meter square or part thereof	per year	1,000
Removal/storage fee	per day	
Illuminated Signs (Per side)		
Under canopy		
-Application fee		1,000
-Annual charges		
1st one meter square or less	per year	3 000
- Additional meter square or part thereof	per year	500
On canopy		
Application fee		1 000
-Annual charges		
1st one meter square or less	per year	3,000
Additional meter square or part thereof	per year	1,000
On buildings		
-Application fee		3 000
Annual charges		
1st one meter square or less	per year	3 000
Additional meter square or part thereof	per year	1 000
Sky Above Canopy & over property		
-Application fee		2,000
Annual charges		
-1st one meter square or less	per year	4 000
- Additional meter square or part thereof	per year	1,000
Sale of stickers/decoration on the wall windows, canopies etc	per fortnight	6 000
PART XIV— ROADS, PUBLIC WORKS AND TRANSPORT		
MISCELLANEOUS INCOME		
Access Roads		
Application form	per application	2,000
Road cutting		

Murram	per meter	3,000
Earth road	per meter	1,000
Laying of cable along road reserve	per meter	3,000
Rent on road reserve for hoarding for Construction purpose		
Street lighting		
-Application to erect street lights	Charges per pole	500
Submission & approval of streets lights on layout design	per designed	20,000
Firefighting& disaster management		
Certificate of inspection for factory	Per inspection	10,000
Certificate of inspection for petrol station	Per inspection	7 000
Certificate of inspection for Go down	Per inspection	5,000
Certificate of inspection for commercial premises	Per inspection	4 000
Premises storing dangerous inflammable materials	Per inspection	4,000
Inspection of fire extinguishers	Per extinguisher	200
Fire inspection facilities for learning institutions	Per institution	4,000
Public works		
Hire of vehicles and plants		
Shovel within county	per day	10,000
Grader within county	per day	15 000
Roller (big) within county	per day	20 000
Mower with tractor within county	per day	7 000
Roller (small) within the county	per Day	10 000
Tractor with trailer within county	per day	8 000
Lornes within county	Per km	120
Matatu/ Transports Cess		
Mimibus	Per day	50
Buses from Nairobi	Per trip	1 000
Land Cruisers	Per day	100
Taxi	Per day	50
Boda boda	Per day	50
TukTuk	per day	50
Lornes 7 Tonnes and above	Per trip	500
PART XV— TRAFFIC & PARKING		
	per day	
-Street parking	Per day	100
Daily parking		
Clamping charges	Per vehicle	1 500
Boda boda parking	Per day	30
Reserved parkings	Per day	50
Buses	Per day	150
Private taxi parking	Per day	100
Tuk-Tuk parking	Per day	50
Landing Fees	per landing	2 000
Air Ticket fees	Per Ticket	200

PART XVI —TRADE		
MARKETS		
MARKET STALLS RENT		
Market Stalls in Mandera Town		
Open Shade Tables	per month	700
Closed Market Shades	per month	800
Buspark Stalls	per month	1 500
Bulla Jamhuri market stalls	per month	1 200
Buspark Butcheries stalls	per month	2,200
Buspark Hotels	per month	3 500
Bus Park Kiosks	per month	600
Bus Park - Large stalls	per month	1,800
Market stalls in other sub-county Headquarters	per month	1,500
Elwak SME Park		
Closed stalls in Elwak SME park		2 500
Open Shade stands in Elwak SME park		800
MARKET ENTRY		
MARKET/MARKET GATE FESS		
CONSUMEABLE PRODUCT		
Miraa/Transportation per track	Per track	6 000
Miraa from Ethiopia per bag		1 000
White flour per sack/50 bag		50
Sugar per bag 50kg		100
Onions 7 tonnes per track		2 000
Potatoes 7 tonnes per track		5,000
Honey per 3 liters		100
Honey per 20 litres		500
Cement from Ethiopia per bag		50
Lintels (per bag)		100
Wheat flour (per bag)		50
Watermelon (per vehicle)		5 000
Salt (per bag)		100
Beans (per bag)		100
Soya beans (per bag)		100
Simsim (per 20litres)		100
Mangoes (per bag)		100
paw paw (per bag)		100
Bananas (per bag)		100
Rice (per bag)		100
Other non-Consumable Product		
Malmal Cum/Arabic	Per 100kg	100
Scrap Metal	Per 7 tonnes truck	5 000
Scrap Metal	Per above 7 tonnes truck	10 000
Second Hand Cloths	Per tonne	300
Market cess		
Market entry fees(m/gate)	Per day	30

Co-operatives		
Registration of new society		3 500
Change of name		2 000
Official search		300
Certification of documents		1,500
Amendment of regulations/rules		2,000
Request of inspection by a creditor		2,000
Request of inspection by a member		5 000
Refusal to allow inspection		10 000
Penalty for Failure to register charges		5,000
Audit fee by the department		8 000
Use of word 'co-operative' without approval		10 000
Supervision fee of accounts audited by external auditors		10% of fees charged
Renewal of certificate of registration		-
Registration of charge		3,000
Approval of audit firms		10,000
Appeals to County Executive		3 000
Withdraw of court bonds		
PART XVII		
ITEM DESCRIPTION	CHARGES	
1 (a) Traffic offences	1 000	
2 (b) Business permit	2 000	
3 © Building plan	1 000	
FINES IN COURT		
PART XVIII		
1 Traffic offences(undesigned parking tax evasion, obstruction and tax defaulter)	5,000	
2 Business permit defaulter	10,000	
3 Building plan defaulter	30 000	
4 Land rent defaulter	20 000	
5 Market cess defaulters	10,000	
6 Miraa cess defaulters	20 000	
7 General markets fines	10,000	

SECOND SCHEDULEPART I					
BRIM CODE	CATEGORIES OF BUSINESS				
	Item Description	Zone A (Mandera Town)	Zone B Elwak	Zone C (Takaba, Lafey and Banisa Town Kutulo)	(Rural) Other areas
1	GENERAL TRADERS SHOPS AND RETAIL SERVICES				
This category includes traders, wholesalers, hypermarkets, departmental					

	stores, supermarkets, showrooms, Green grocery, boutiques, exhibitions, retail shops, chemists, take-away, butcheries, Agro vet Shops, kiosks				
100	Mega Store Hyper-supermarket large multi-departmental store hypermarket over premises over 3000 sq m in prime location	50 000	45 000	40 000	20,000
102	Supermarket/ Mini market Prime Location	30 000	20,000	15,000	10 000
103	Large trader shop, Wholesale store Prime Location	13 000	10 000	7,000	5 000
104	Medium wholesale in Prime location	9 100	8,500	6,000	3,000
105	Medium trader shop or General retail service	8 500	7000	5000	3 000
106	Medium trade Clothing Shops	8 500	5 000	5 000	5 000
107	Small trader shop or retail service	4,500	3,500	3,000	2,500
108	Government owned Market stalls	2 500	2,000	1 500	1 000
109	Kiosk Light or temporary construction	3 900	2 500	1,800	1,500
110	Other Retail Traders Shops and Services/Miraa store	5,500	2 500	1,800	2,000
111	Large Distributors e soda, drinks (agents)	20 000	15 000	10,000	7,500
112	Whole Sellers of soda and other drinks (Milks)	15 000	10 500	8,000	5,000
113	Retailers of soda and other drinks (Milks)	10,000	8,000	6,000	3 500
114	Large Electronics shops with M-pesa agents	9,100	7 000	5 000	3 000
115	Medium Electronics shops (retail with M-pesa agents)	8,000	6 000	4 000	2 000
116	Electronic Shops with no M-pesa agents	7,000	5,000	4,000	2 000
117	Play station/Video show/Pool table games/Gym	5 000	4 000	3 000	1 500
118	Cereal stores like Maize, Sorghum beans and wheat	4,000	3,000	3 000	1,500
119	Posho Mill/Power saw machine operator/SimSim producers	4,000	3 500	3 000	1 500
120	Workshops/Welding s	5 000	4 000	3 000	2 000
121	Bakeries	10,000	7 000	6 000	4 500
123	Stationeries/Bookshops	8,000	7 000	6 000	4 500
124	Large Hardware shop with stores with no workshops/welding	15,000	13,000	11,000	7 500
124	Medium Hardware shops with workshops/welding	10 000	8 000	7000	5 500
125	Medium hardware shops with no workshops/welding	8,000	7,000	6,000	5 000
126	Barber/kinyozi Hair salon,	4,000	3 500	2 500	2 000

	Manicure, Pedicure and Massage				
127	General Electronic repair e g TV's Mobiles fridges etc	6 000	5 000	4,000	3 500
200	INFORMAL SECTOR				
201	Including hawkers, street vendors, small traders and service providers operating on the streets veranda or temporary building				
202	1 hawker with motor vehicle	4 500	3 000	2 000	1,500
203	1 hawker with wheel barrow	2,500	2 000	1 500	1 000
204	Small informal sector trader / service provider e g Shoe shiner shoe repairer, street vendor (newspapers, soda, sweets cigarettes etc)	2,000	1 500	1 000	800
205	Semi-permanent informal sector trader Up to 2 persons in verandah or temporary building	5,000	4 000	3,500	2,000
206	Other informal sector	3,500	2 000	1 800	1 300
3	TRANSPORT, STORAGE, COMMUNICATIONS, BUILDING CONTRACTORS AND OTHERS				
	Includes maritime and airlines / international carriers / freight forwarders / operation of taxis matatus buses lorries, planes, boats / driving school / tours / safari operator - owned and hired vehicles Fixed line and wireless communication providers / IT support companies / private vehicles parking / petrol stations / storage facilities / cold storage facilities Publishing companies, e g newspapers, books, texts / radio / TV broadcasters / film producers Building contractors LPG gas Sellers				
300	Large transport company Over 30 Vehicles	30 000	30,000	25 000	25,000
301	Air transport/air ticketing	15 000	13 000	10 000	8 000
302	Small transportation company 1 to 5 vehicles/	13 000	10 000	7 000	4 000
303	Independent transport operator with one vehicle	6,000	5 000	4,500	3 000
304	Driving School	18 000	15 000	12 000	8 500
305	Large petrol filling station, over 6 pumps with garage/ workshop	25,000	18 000	15,000	12 000

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	and spares retail Shop				
306	Medium petrol filling station from 4 to 6 pumps with garage / workshop or spares retail shop	23,000	15,000	12 000	8 000
307	Small petrol filling station Up to three pumps with spares retail shop/car wash and Lubricants	18,000	14 000	13,000	10,000
308	Small petrol filling station Up to three pumps without spares retail shop/car wash and Lubricants	15 000	14,000	13,000	10,000
309	Kerosene (Pumps)	8 000	5,000	3 500	2 500
310	Petrol/Diesel/Kerosene (Drums)	7 000	4 500	3 000	2 000
311	LPG Gas Distributor/ Store	14,000	10 000	8 000	5 000
312	LPG Gas Wholesaler (With/without agents)	11 000	8,000	5,000	4 000
313	LPG Gas Retailer	6 000	5 000	4 000	2 500
314	Garage with spare parts	8 000	7,000	6 000	5 000
315	Garage without spare parts	7 000	6 000	5 000	3 500
316	Tyre repair outlets	3 000	2 000	2 000	2,000
317	Small Bicycle/Motorcycle repair workshop with spare parts	5,000	4 000	3 000	2 500
318	Small Bicycle/Motorcycle repair workshop without spare parts	5,000	4 000	3 000	2 500
319	Medium Spare parts shop	8 000	5 500	4 500	5 000
320	Small Spare parts shop	6 000	4 500	3 500	2 500
321	Large cold storage facility Over 1 000 sq m, insulated walls cold production equipment	50 000	30 000	20 000	15,000
322	Medium cold storage facility From 101 - 1,000 sq m	30 000	20 000	15,000	10 000
323	Small cold storage facility	15,000	14,000	10 000	8 000
324	Large storage facility Over 5000 sq m go down / warehouse liquid storage tanks complex	80,000	50 000	40 000	30 000
325	Medium storage facility From 1000 - 5000 sq m	16 000	16 000	12 000	9 000
326	Small storage facility- Up to 1000 sq m	10 000	8,000	6 000	5,000
327	Cereals Stores (National Cereal and produce Board)	70,000	50,000	30,000	20 000
328	Car wash with pressure machine	7,000	5 000	4 500	3 500
329	Car wash manually	5 000	4 000	3 500	2 000
330	Large communications company including radio stations Over 100 employees & / or premises over 5 000 sq m	30 000	25,000	20 000	15 000
331	Medium communications company including radio stations	25,000	20,000	15,000	10,000

	16 - 100 employees & / or premises of 1500 – 5 000 sq m				
332	Small communications company including radio stations up to 15 employees	21,000	15,000	13 000	10,000
333	Other transport, storage and communications Awareness	12 000	8 000	7,000	5 000
334	Printing, designing, branding adverts etc	21 000	16 000	12,000	9 000
335	Large contractors NCA Class 1 to 2	60 000	40,000	30 000	20 000
336	Medium contractors NCA class 3 to 4	50 000	30 000	20,000	15,000
337	Small contractors class NCA 5, 6 and above	30 000	25,000	18,000	15 000
4	ACCOMMODATION AND CATERING				
	Includes international hotels / tourist camps / outside catering / lodging				
	houses / restaurants / bars / eating houses / tea & coffee houses / butcheries with meat roasting & or soup kitchen facilities / membership clubs / nightclubs & casinos				
400	Large high standard lodging house with over 30 rooms with restaurants and conference facilities	30 000	20,000	15 000	10000
401	Medium high standard lodging house with 10 30 Room with restaurants and conference facilities	20 000	15 000	10 000	6 000
402	Small high standard lodging house with up to 5-10 rooms, restaurants and conference facilities	15 000	10,000	7 000	5,000
403	Large lodging house with restaurant and / or bar B/C class basic standard with over 15 rooms	20 000	15,000	10,000	8 000
404	Medium lodging house with restaurant and / or bar B/C class basic standard with 6 to 15 rooms	15 000	10,000	8 000	6,000
405	Small lodging house with restaurant and / or bar B/C class basic standard with up to 5 rooms	13 000	10 000	8,000	5 000
406	Large lodging house B/C class	20,000	15 000	10 000	8,000

	basic standards with over 15 rooms				
407	Medium lodging house B/C class basic standard with 6 to 15 rooms	15 000	10,000	8,000	6 000
408	Small lodging house B/C basic standard with up to 5 rooms	13 000	10 000	5,000	4 000
409	Large restaurant with bar / membership club with over 30 customers / Members	20 000	12 000	8,000	5 000
410	Medium restaurant with bar / membership club with 11 - 30 members / customers	12,000	10,000	8 000	5 000
411	Small restaurant with bar /membership club Up to 10 customers / Members	7,500	5,000	4 000	3 000
412	Large eating house / snack bar / teahouse / outside catering / hotel with no lodging	20 000	15,000	10,000	5,000
413	Medium eating house, snack bar / teahouse / no lodging	15 000	10 000	8,000	5 000
414	Small eating house, snack bar / tea house / hotel with no lodging	7 000	5 000	4 000	3 000
415	Small eating house, snack bar / tea house / hotel with no lodging or alcohol served, temporary structure Tea Kiosk	3 500	3,000	2500	2,000
416	Butcherries	3,500	3 000	3,000	2 500
417	Butchery with roast meat,	7 000	5,000	4 000	3 000
418	Other catering and accommodation	5 000	4 000	3500	2500
5	AGRICULTURE, FORESTRY AND NATURAL RESOURCES EXTRACTION				
500	Large agricultural producer, processor dealer, exporter with over 50 employees	40,000	30 000	20 000	15,000
501	Medium agricultural producer processor, dealer, exporter with 11-50 employees	30 000	20 000	15 000	10 000
502	Small agricultural producer processor, dealer exporter with up to 10 employees	20,000	15,000	10,000	700
503	Large mining or natural resources extraction operation with over 50 employees	100 000	80,000	50,000	30,000
504	Medium Mining or Natural Resources Extraction operation with 4 50 employees	80,000	50 000	30 000	20 000
505	Small mining or natural resources	30 000	20 000	15 000	10 000

	extraction operation with up to 3 Employees				
506	Other Agricultural Poultry/ Forestry and Natural Resources	15 000	10,000	8 000	5,000
507	Stone quarrying permit	20,000	15 000	13,000	10 000
508	Sand and blast quarrying permit	15 000	13,000	12,000	10,000
509	Private wells	13 000	10 000	8 000	5 000
510	Water supply Companies	25 000	18,000	15 000	10,000
511	Private Water Boozers Per Vehicle	10 000	9,000	8 000	6 000
6 0	PROFESSIONAL, TECHNICAL AND FINANCIAL SERVICES				
	Legal / financial management / engineering / architecture / valuing / surveying / data processing / liaison offices / landlord or care taker offices / accountancy / secretarial support / stock & insurance brokerage / agencies / clearing & forwarding / import &				
600	Large professional services firm with over 10 practitioners and/or international affiliation	50,000	40 000	30,000	20,000
601	Medium professional services firm from 3 to 10 practioners	20 000	15 000	10,000	7,000
602	Small professional services firm, up to 2 practitioners	14,000	10 000	8 000	5 000
603	Independent technical operator / 1 person acting individually / typist /accountant / book keeper etc	8,000	5,000	3,000	2,000
604	Large financial services including Banks, Saccos, insurance and co-operative societies with over 15 employees & / or premises over 300 sq m	100,000	70,000	50,000	40,000
605	Medium financial services including Banks Saccos Hawala's insurance and co-operative societies with 1 –15 employees & / or premises of 100 – 300sq m	50,000	30,000	20 000	15 000
606	Small financial services including Saccos, Hawala's insurance and co-operative societies with up to 5 employees &	15,000	10 000	8 000	5,000
607	M-PESA/ Airtel Money/ Yu/ Orange Money Dealer shop	15,000	13,000	10,000	8,000

	- 300sq m				
606	Small financial services including Saccos Hawala s insurance and co operative societies with up to 5 employees &	15 000	10 000	8 000	5 000
607	M PESA/ Airtel Money/ Yu/ Orange Money Dealer shop	15 000	13 000	10 000	8 000
608	M-PESA/ Airtel Money/ Yu/Orange money agent shop	7 000	6 000	5 000	4 000
609	Other Small Professional and Technical Services e g Legal Accountancy	10 000	8 000	6 000	5 000
610	Money points / ATMs / money machines separate from branch /office (per ATM)	20 000	15 000	10 000	8 000
611	Large cyber cafes / bureaux with over 20 computers / machines	16 000	14 000	12 000	9 000
612	Medium Cyber cafes / bureau with 6 – 20 computers / machines	10 000	8 000	7 000	5 000
613	Small Cyber cafes / bureau with 2 – 5 computers / machines	5 000	4 000	3 000	2 500
614	Other professional and technical services with 1 computer / 1Machine	5 000	4 000	3 000	2 000
615	Medium Dhobi Dry Cleaner Laundry	5 000	4 000	3000	2 000
616	Small Dhobi Dry Cleaner Laund	4 000	3 000	2000	1500
	PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT				
	Private education institution including nursery / primary or secondary school / polytechnic / professional training centre / computer management / accountancy / secretarial / technical professions / universities / private health clinics / doctors surgeries / consulting offices of doctors / dentists / physiotherapists / physiologists & other health professionals / herbalists and traditional medicine practitioners / funeral homes / entertainment facilities including cinema / theatre / video shows / amusements arcade / juke box / arcade games / machines arcade / sports club / gym / massage parlors				

700	Private higher education institutions any type of private university college or higher education institution	50 000	30 000	20 000	15 000
701	Large private higher education institution Over 100 pupils or fee over Ksh 50 000 per year	25 000	20 000	15 000	10 000
702	Medium private education institution from 31 to 100 pupils	20 000	15 000	10 000	8 000
703	Small private education institution with up to 30 pupils	10 000	8 000	6 500	5 000
704	Pharmaceutical Wholesale drug store	40 000	30 000	20 000	15 000
705	Large private health facility hospitals clinics nursing home etc providing 1 to 20 beds overnight (Level IV)	30 000	25 000	20 000	15 000
706	Medium private health facility providing overnight accommodation with capacity from 1 to 20 beds (Level III)	20 000	15 000	10 000	8 000
707	Small private health facility Providing overnight accommodation with capacity up to 1 to 10 beds (Level II)	15 000	12 000	10 000	6 000
708	Health clinics / Chemists/doctor's surgery/ doctor / dentistry / physiotherapist/ psychologist or other health professional office with no overnight accommodation available	10 000	8 000	7 000	5 000
709	Traditional health services herbalist traditional healer etc	10 000	8 000	5 000	4 000
710	Large entertainment facility cinema / theatre / video show / amusement arcade / games machines arcade / sports club / gym etc over 100 seats / over 10 machines / over 50 members	20 000	15 000	12,500	8 000
711	Medium entertainment facility with 50 - 100 seats / 4 - 10 machines/15 - 50 members	15 000	10 000	7 500	5 000
712	Small entertainment facility with up to 50 seats / up to 3 machines/up to 15 members	12 000	8 500	6 000	4 000
713	Small Photo Studio Shop/Mobile Photograph	5 000	4 000	3000	2 000
714	Video cassettes CDS and radio cassettes seller	5 000	4 000	3000	2 000
715	Other education health and entertainment services	8 000	5 000	4 000	3 000

Wheat	Bag	50
Legumes	Bag	20
Cow Peas	Bag	50
Fresh Peas	Bag	50
Roots and Tubers	Bag	
Potatoes	Bag	110
Horticulture	Bag	125
Cabbages	Bag	113
Carrots	Bag	64
Tomatoes	Bag	13
Onions Dry	Bag	50
Spring Onions	Bag	38
Chilies	Bag	10
Cauliflower	Bag	50
Lettuce	Bag	50
Passion Fruits	Bag	50
Oranges	Bag	50
Lemons (Local)	Bag	50
Mangoes (Ngowe)	Bag	25
Limes	Bag	13
Pineapples	Bag	13
Pawpaw	Bag	30

MEMORANDUM OF OBJECTS AND REASONS

The Bill formulates the revenue raising measures and widens the tax base by bringing more revenue sources into the mainstream tax regime as indicated in the 2019/2020 budget

The Bill also seeks to amend Principle laws as follows—

The Single Business Permits Charges and Fees

The Bill seeks to amend County Finance Act, 2018 to ease the burden of tax on Tax payers by lowering some of the charges as indicated. It also seeks to prescribe the amounts relating to different categories of businesses and harmonize the business licences into a single regime

Property Fees and Charges

The Bill seeks to amend County Finance Act, 2018 to ease the burden of tax on Tax payers by lowering some of the charges as indicated. It also seeks to prescribe the rates for property tax and its general administration

Market Fees and Charges

The Bill seeks to lower the tax rates for market stalls as applied in various sub-county markets on the previous financial year in line with the suggestion by the tax payers and prescribe new rates for 2019/2020 Financial Year

Revenues from Devolved Function

The Bill seeks to propose to bring various revenue sources from devolved functions into the mainstream county revenue base

Slaughter House and Livestock Fees and Charges

The Bill seeks to propose to lower the fees and charges for slaughter houses and Livestock Markets as applied in various sub-county facilities on the previous financial year in line with the suggestions by the tax payers and prescribe new rates for 2019/2020 Financial Year

Dated the 21st February, 2020

ABDIRAHMAN ALIO ISSACK,
Chairperson, Finance and Economic Planning Committee