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MANDERA COUNTY BILLS, 2021

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THE MANDERA COUNTY FINANCE BILL, 2021

A Bill for

AN ACT of the County Assembly of Mandera 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, 2021 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, 2021 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 Act, 2021 seeks to prescribe the rates of taxes and charges for the assessment year 2021-2022; the rates at which taxes and other charges will be payable during the financial year 2021-2022 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 Sections.

PART II—FEES, CHARGES AND RATES

Rates of Property

3. The revenue raising measures of the County Government of Mandera relating to property rates are set out in X of the First Schedule to the Act.

Penalties on Outstanding Rates

4. Penalties shall be levied in respect of property liable to rates for the assessment year 2021–2022, 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. (1) The revenue raising measures of the County Government of Mandera relating to house rent are set out in Part XII of the First Schedule to the Act.

(2) A surcharge shall be levied for rental default at a cumulative rate of 5% per month.

Single Business License

6. The revenue raising measures of the county government of Mandera relating to single business license are as set out in Part I of the Second Schedule to the Act.

Stock Auction and Slaughter Fees

7. The revenue raising measures of the county government of Mandera relating to single business license are as set out in Part II of the First Schedule to the Act.

Agricultural Produce Cess

8. The revenue raising measures of the county government relating to agricultural produce cess are as set out in Part III of the First Schedule to the Act.

Building Plan Approval

9. The revenue raising measures of the county government relating to building plans are as set out in Part XI of the First Schedule to the Act.

Royalties/Quarry

10. The revenue raising measures of the county government relating to royalties for extraction of natural resources are as set out in Part VI of the First Schedule to the Act.

Outdoor Advertising

11. The revenue raising measures of the county government relating to outdoor advertising are as set out in Part XIII of the First Schedule to the Act.

Market Fees

12. The revenue raising measures of the county government relating to market fees are as set out in Part XVI of the First Schedule to the Act.

Health Charges and Fees

13. The revenue raising measures of the county government relating to health charges and fees are as set out in Part VIII of the First Schedule to the Act.

Parking Fees

14. The revenue raising measures of the county government relating to parking fees are as set out in Part XV of the First Schedule to the Act.

Education and Social Facilities Charges

15. The revenue raising measures of the county government relating to education and social facilities charge are as set out in Part IX of the First Schedule to the Act.

Fees for use of County stadium, Grounds or Halls

16. The revenue raising measures of the county government relating to county stadia, grounds and halls are as set out in Part IX of the first Schedule.

Sale of Documents

17. The revenue raising measures of the county government relating to documents are as set out in Part I of the first schedule to the Act.

Water user Charges

18. The revenue raising measures of the county government relating to water user charges are as set out in Part V of the First Schedule to the Act.

Widening of Tax Base**Air transport Fees**

19. (1) The revenue raising measures of the county government relating to air transport fees are—

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

Landing Fees of Kshs. 4,000 per landing.

(2) The fees in (1) above shall be collected by the agents of the airlines based at respective airstrips in the County (Mandera Airstrip, Elwak Airstrips and Takaba Airstrip).

(3) Landing fees apply shall apply only to planes landing at Elwak airstrip.

Contract Charges

20. The revenue raising measures of the county government relating to contract charges are as per Part 1A of the first Schedule.

Burial Permit fees

21. (1) The revenue raising measures of the county government relating to burial permit shall be a flat rate of Kshs. 1,500 per person.

(2) the burial permit charges herein shall be applicable to Mandera town only.

Tax waivers, variations

22. 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

23. (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

24. (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

25. (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

26. 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

27. 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**Fees payable to the County**

28. (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

29. 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.

Regulations

30. 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

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

- (a) 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;
- (b) Restructuring of revenue department to facilitate effective, efficient and economic revenue management and administration;
- (c) Digitize all the county land records to allow prompt identification and management of property liable to property tax;
- (d) Train and equip enforcement officers to ensure compliance with existing revenue legislation
- (e) 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

32. (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

33. 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

34. (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—
- (i) 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;
 - (ii) Movement of goods across counties will be subject to movement permits agreed among counties;
 - (iii) Automating collection point and processes for real time monitoring;
 - (iv) Imposition of fine and penalties for mitigating tax evasion as set out in the first schedule;
 - (v) Physical mapping of business premises within the county major centres and markets;
 - (vi) 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 Kshs 500,000		Per tender	free
	500,000 -3,000,000	per tender	30,000
	3,000,000-10,000,000	per tender	100,000
	10,000,000-20,000,000	per tender	200,000
	20,000,000-50,000,000	per tender	500,000
	50,000,000-100,000,000	per tender	1000,000
	100,000,001 and above	per tender	1,500,000
PART II —AGRICULTURE, LIVESTOCK AND FISHERIES			
Item	Particulars	Unit of Measure	Proposed
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	15,000

SLAUGHTER HOUSE OPERATION		
Mandera Municipality		
Cattle	Per head	500
Sheep or goat	Per head	200
Camel	Per head	800
Other areas and sub-counties		
Cattle	Per head	300
Sheep/Goat	Per head	200
Camel	Per head	700
LIVESTOCK MOVEMENT Mandera Municipality		
Goat/Sheep	per goat/sheep	100
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	1,500
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

Canterers 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		
<i>Particulars</i>	<i>Unit of Measure</i>	<i>Proposed</i>
Maintenance of Animals per Day		
Donkey	Per day	300
Goat/Sheep	Per day	200
Camels	Per day	1,000
Other Charges		
<i>Particulars</i>	<i>Unit of Measure</i>	<i>Proposed</i>
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		
<i>Particulars</i>	<i>Unit of Measure</i>	<i>Proposed</i>
		<i>(KSh.)</i>
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(qumbi)	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
Jerican	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
Scrub metals	Per lorry	4000
Scrub metals	Per Nissan	2500
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
		(KSh.)
Royalties/Quarrying		
Sand		
- Canter 3-6 tonnes	Per trip	300
- 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
Ethiopian diesel/Petrol/Parafin	Per drum	200
Ethiopian diesel/Petrol/Parafin	Per 20 Litre	
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			
	Particulars	Unit of Measure	Proposed (KSh.)
	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:		8,000
	Un-storeyed	Per Plan	6,000
		Particulars	Unit of

		<i>Measure</i>
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:		
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		
<i>Particulars</i>	<i>Unit of Measure</i>	<i>Proposed (KSh.)</i>

AMENITY WARD			
Admission Fee	Per person		300
Amenity Deposit	Per Person		5,000
Consultation/Medical Review	Per person		1,000
Consultation/Surgical Review	Per person		1,000
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
Deposit On Admission	Per person		10,000
Food Amenity			400
Laundry Amenity			200
Oxygen			500
Psychotherapy Review	Per person		1,000
Skin Strapping	Per person		300
Tissue Paper	per packet		30
ATTACHMENT FEE			
Attachment per month	Per person		1,000
CLINICS			
Clinic Fee	Per person		200
Debtors			
Other Debtors Payments			0
Refunds			0
DENTAL			
Additional Denture	Per person		1,000
consultation	Per person		50
Amalgam Filling	Per tooth		1,000
Complete Dentine & Toothache	Per person		2,500
Complete Denture	Per person		5,000
Complete Refilling	Per tooth		500
Composite Filling	Per tooth		1,000
GIC Filling	Per tooth		1000
Dental Tooth X-Ray	Per person		1,000
Disimpaction	Per person		1,000
Dry Socket Extensive			200
Filling Composite	Per filling		1,000
Full Mouth Scalling			1,500
Fine scaling			500
Polishing			500
Root Canal Treatment (Anterior tooth)	Per tooth		2000
IMF(Inter Maxillary Fixation)			2,000
Root canal treatment(posterior tooth)			3000
Intermaxillary Fixation			2,000
Partial Additional Tooth			1,000
Partial Denture			2,000
Permanent Filling			1,500
Refilling			300
REPAIR			500
Palpotomy			1000

Stainless steel crown		1000
1st stage pupectomy		1,000
2nd stage pupectomy		500
Excision Biopsy		1,000
Repair of oral facial cuts		1,500
Frenectomy		1,000
Splinting		1,000
Surgical Disimpaction		1,000
Surgical I&D		1,000
TMJ Disimpaction		500
Tooth Extraction		400
Closed disimpaction		500
Tooth Extraction For Impacted Tooth (open)		1,000
Tooth Replacement		1,500
Age Assessment		500
Deposit		
Deposit amenity		700
E.N.T		
Consultation	Per person	200
Anterior Nose parking	Per person	600
Ear Suction		100
Ear Syringing		500
Ear Toileting		200
Epistaxis Cauterization of littles area		2,000
Foreign Body Removal Ear		500
Tongue release		500
Foreign Body Removal Nose		500
Foreign Body Removal Under Ga		3,000
Aural Toileting		500
Foreign Body Removal Under Local		1,500
Hearing Assessment		100
Cyst excission		1000
Incision And Drainage		1,000
Indirect Laryngoscopy		1,000
Postirior Nose Packing		1,000
Closed nasal fracture reduction		4000
Removal Of Growth		1,500
EYE CLINIC		
Consultation	Per person	2,00
Bi Focal Lens	Per person	2,500
Bilamellar Tassal Plate Rotation	Per person	500
Cataract Extraction	Per person	1,000
Chalazion Excision	Per person	500
Conjunctival Growth Excision	Per person	500
Consuctival Growth Exision	Per person	500
Corneal Perforation Repair	Per person	1,000
Dressing And Eye Pad	Per person	300
Dressing Or Bandaging	Per person	200
Enucleation	Per person	1,500
Enucleation	Per person	1,500
Evisceration	Per person	1,000
Excision- Conjunctival Growths	Per person	1,000

Excision - Dermoid Cyst	Per person	1,000
Executive Lens	Per person	5,000
Exploration For FB (SUPERFICIAL)	Per person	300
Lens washout	Per person	1,000
Lid repair	Per person	500
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
Single Contact Lens	Per person	2,000
Standard Frame/Lens	Per person	2,000
Student Spectacles	Per person	3,000
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
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
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 Calcum	Per test	300
CRP	Per test	500
Serum magnesium	Per test	300
Cardiac Enzymis	Per test	2,000
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
Marriage Med Exam	Per test	500
Medical Certificates	Per test	500
Medical Examinaion	Per test	500
Pbf	Per test	50
Pitc	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
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		
<i>Particulars</i>	<i>Unit of Measure</i>	<i>Proposed (KSh.)</i>
Laparoscopic procedures	Per surgery	15,000
Thoracotomy	Per surgery	7,000
Prostatectomy	Per surgery	7000
ORIF	Per surgery	10,000
Ex-Fix	Per surgery	7000
Exploratory Laparotomy	Per surgery	7,000
Cholecystectomy	Per surgery	7,000
Nephrectomy	Per surgery	10,000
Splenectomy	Per surgery	10,000
T.A.H(Total Abdominal Hystrectomy)	Per surgery	7,000
T.V.H (Transvaginal hysterectomy)	Per surgery	7,000
Thyroectomy	Per surgery	7,000
Myomectomy	Per surgery	7,000
Mastectomy	Per surgery	7,000
PSARP	Per surgery	7,000
Amputation Abonee(A.K.A)	Per surgery	7,000
Amputation (B.K.A)	Per surgery	6,000
Appendectomy	Per surgery	7,000
Urethroplasty	Per surgery	7,000
Hemorhoidectomy	Per surgery	6,000
Herniorphy/Herniotomy	Per surgery	6,000
Turbinectomy	Per surgery	6,000

Skin Grafting	Per surgery	5,000
Adeno-tonsillectomy	Per surgery	6,000
Tympanoplasty	Per surgery	6,000
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
Foreign Body Removal under L/A	Per surgery	1500
Circumscion	Per surgery	1,000
Secondary stitching	Per surgery	3,000
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
Removal Of Foreign Bodies Under Local	Per surgery	1,000
Removal Of Foreign Bodies Under Ga	Per surgery	3,000
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
Under water seal Drain	Per surgery	3,000
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
Augmentation	Per person	200
Bed Charges	per day	200
Cotton		200
Daily Fluid Charge	per day	150
Daily Nursing Charges	per day	200
Delivery Fee	Per person	600
Disposal Of Infant Bodies	per infant	1,000
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
Birth And Deaths Verification	Per person	200
Medical Report	Per person	1,000
Verification Of Medical Records	Per person	1,000
Medical Reports		
Mental Assessment To Acquire Firearm	Per person	5,000
P3 Forms	Per person	500
MORTUARY		
Admission Outside Body	Per day	300
Bodies(Per Day After 5 Days)	Per day	500
Embalming(Preservation)	Per day	1,000
MORTUARY		
Disposal Of Still Births		10,000
Embalming		2,000
Mortuary Admission Fee		500
Mortuary Daily Charges		300
Post Mortem Fee		3,000
NHIF DEBTS		
NHIF Payment		100
NHIF PAYMENT		
NHIF debts		100
NHIF PAYMENTS		
NHIF Payments		100
NON		
Dialysis	Per session	6,000
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
NECK COLLAR ORTHOPLAST(ABOVE 12YRS)	Per person	200
NECK-COLLAR-ORTHOPLAST(ABOVE 12YRS)	Per person	2,000
OT ADULT	Per person	80
OT CHILD	Per person	50
PRESSURE GARMENTS(ABOVE 12YRS)	Per person	2,000

PRESURE GAREMNTS (ABOVE 12YRS)	Per person	4,000
SESSION(ASSESMENT& TREATMENT)	Per person	100
SESSIONS(ASSESMENT & TREATMENT)	Per person	200
SPLINTING(ORTHOPLAST)(5-12yrs)	Per person	1,500
SPLINTING(ORTHOPLAST)(5-12YRS)	Per person	3,000
SPLINTING (ORTHOPLAST)(ABOVE 12YRS)	Per person	2,000
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
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
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
Oxygen 6.8m		3,035
Oxygen8.5		3,615
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
PAEDS WARD			
Bed Fee	per day		100
PEADS WARD			
Admission Fee For PEADS	Per person		50
Bed Charges	Per day		50
Bed Charges	Per day		50
Daily Bed Charges	Per day		50
Daily Nursing Charges	Per day		100
Oxygen			500
Paediatric Ward-Accommodation	Per day		50
Paediatric Ward-Accommodation	Per day		50
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
Traction	Per person		200
PLASTER DEPARTMENT			
ABOVE ELBOW	Per person		600
ABOVE ELBOW POP FRACTURE MIDSHT	Per person		700
ABOVE KNEE POP FRACTURE MIDSHT TIBIA	Per person		1,200
BELOW ELBOW	Per person		500
BELOW KNEE POP	Per person		800
Crutches	Per person		2,000
FEMUR SKIN TRACTION(ADULT SIZE)	Per person		1,500
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

STAMINA PIN INSERTION	Per person	1,500
UPPER SLAB	Per person	500
RECORDS DEPARTMENT		
ANC Cards	Per person	20
CWC Cards	Per person	0
Inpatient File	Per person	100
School Inspection	Per person	2,000
OPD Card	Per person	50
OPN Card Children	Per person	20
Referrals		
Requests Referral To Other Hospitals Nbr	Per person	1,000
RENAL UNIT		
Catheter Insertion Fee	Per person	5,000
Dialysis	Per person	6,000
Dialysis NHIF	Per person	9,500
Dialysis Temporary Catheter Fixation	Per person	5,000
Oxygen	Per person	500
VEHICLE TRANSPORT		
Mandera to wajir	Per trip	10,000
Mandera to Garissa	Per trip	20,000
Mandera to Moyale	Per trip	15,000
Mandera to Nairobi	Per trip	30,000
WAIVER		
Waivers		0
XRAY		
Abdomen Ct Scan	Per person	6000
Abdominal Pelvic Ultra Sound	Per person	1,000
Pelvic CT Scan	Per person	5000
CT SCAN –PARANASAL SINUSES	Per person	5,000
LUMBER CT SCAN	Per person	5,000
Barium Enema	Per person	1,500
Barium Swallow General	Per person	1,500
Bass Skull Toens View	Per person	500
Cervical Spine Ap/Lay	Per person	500
Chest CT Scan	Per person	5,000
Chest Xray	Per person	500
Ct Angiogram	Per person	10,000
Ct Scan With Contrast	Per person	1,500
Doppler Ultra Sound	Per person	1,500
Ecg	Per person	800
Echcardiogram	Per person	4,000
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
Head Ct Scan	Per person	5,000
Head Ct Scan Contrast	Per person	6,500
Hsc Xray General	Per person	1,500
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
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
Tibia/Fibula	Per person	500
Abdominal Ultra Sound	Per person	1,000
Obstetric ultrasound	Per person	1000
X-ray	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
Amitriptyline 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
Amoxicillin/Clavulanic Dispersible Tablets 228.5mg	Per Tab	35
Amoxicillin/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
Carbimazole 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	Per Tab	10

0.25mg Tablets (Blister Pack		
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
Tinidazole Tablets 500Mg (F/C)	Per Tab	2
Tinidazole 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/5Ml 100Ml Syrup	per/100ml bottle	100
Ampicillin/Cloxacillin Neonatal Drop 90Mg/0.6 Ml	per bottle	100
Cetirizine 5mg/ml	per 60Ml Bottle	20
Co-Trimoxazole Suspension - 240Mg/5Ml	50Ml Bottle	20
Digoxin Elixir/Oral Solution - 50Mcg/Ml	per 60Ml Bottle	2000
Domperidone 1mg/ml Syrup	3per 0ml Bottle	100
Fluconazole Suspension - 50Mg/5Ml	per bottle of 35Ml	100
Flucloxacillin 125mg/5ml Suspension, 100ml bottle	100ml	100
Haematinic Syrup Iron+ Vitamin B12+Folic Acid, 200ml bottle	200ml	200
Ibuprofen Syrup 100Mg/5Ml 60Ml	Bottle	30
Metronidazole Suspension - 200Mg/5Ml	100 Ml	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 Ml	50
Nystatin Suspension - 100 000Iu/Ml	30Ml	50
Co-Pack Of 4 Satchets Of Low Osmolarity Ors (500Ml Formulation) + 10 Tablets Of Dispersible Zinc Sulphate Tablets 20Mg	per Co-Pack	50
Paracetamol Suspension - 120Mg/5Ml	5Litre	20
Paracetamol Suspension 120Mg/5Ml	60Ml Bottle	20
Paracetamol Suspension 120Mg/5Ml	100Ml Bottle	30
Salbutamol Nebulizing Solution - 5Mg/Ml 10Ml	10 Ml Vial	500
Salbutamol Syrup - 2Mg/5Ml	100 Ml	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/Ml	per Ampoule	6
Anti-D (Rh) Injection - 300Mcg	per Vial	5000
Atropine Injection - 1Mg/Ml	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
Chloramphenical Injection - 1Gm	per Vial	50
Ciprofloxacin Solution For Iv Infusion 2Mg/Ml (As Lactate)	per 100ml	50
Dopamine Injection 40mg/ml, 5ml	per Vial	150
Dexamethasone Injection - 4Mg/Ml	per Ampoule	8
Ephedrine Hcl Inj. 30mg/Ml	per Ampoule	200
Fentanyl Citrate 50mcg/ml, 2ml ampoule	perAmpoule	400
Flucloxacillin Injection - 250Mg	per Vial	50
Flucloxacillin Inj 500mg (PFI)	per Vial	100
Furosemide Injection - 20Mg/2Ml	per Ampoule	10
Gentamicin Injection - 20Mg- 10Mg/Ml 2Ml Amp	per Ampoule	10
Gentamicin Injection - 80Mg- 40Mg/Ml 2Ml Amp	per Ampoule	5
Gentamycin Sulphate Injection, 20Mg/2Ml, 25 Pack (Paediatric)	per ampoule	10
Dextrose - 5% With Euro Cap/ Collapsible Bag	per 500Ml	50
Dextrose - 5%, bottle	per 500Ml	50
Glucose Injection 50% 50Ml (Dextrose) With Euro Cap/ Collapsible Bag	per 50Ml Bottle	50
Dextrose - 10% With Euro Cap/ Collapsible Bag	per 500Ml	50
Heparine Injection - 5000Units/Ml 1Ml	per Vial	150
Heparine Injection - 5000Units/Ml 5Ml	per Vial	350
Hydralazine Injection - 20Mg/5Ml	per Ampoule	500
Hydrocortisone Injection - 100Mg	per Vial	30
Hyoscine Butyl Bromide Injection 20Mg/Ml	per Ampoule	30
Insulin Biphasic 30/70 - 100Iu/Ml	per Vial	300
Insulin Soluble - 100Iu/Ml	per Vial	300
Triamcinolone Acetonide Injection (Injectable Suspension) 40mg/1ml	per Ampoule	200
Biphasic Insulin 30/70 100Iu/Ml 3Ml Pre-Filled Pen	per Pack Of 5S	500
Insulin Pen Needles 30Gx8Mm	Pack Of 100S	0
Insulin Syringes (100) 1ml with Needle G31 X 6mm	per Pack of 100s	15
Lignocaine Hydrochloride Inj. 1%	per Vial	50
Lignocaine Hydrochloride Injection - 2%	per Vial	50
Magnesium Sulphate Injection - 50%	per Ampoule	100
Metoclopramide Injection - 5Mg/Ml	per Ampoule	10
Metronidazole Injection - 5Mg/Ml	per Vial	50
Midazolam Injection 1Mg/1Ml- 5Ml 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/Ml, 100Ml .	per Vial	60
Phenobarbital Sodium Injection 30mg/ml - 1ml Ampoule	per Ampoule	100
Phenobarbitone Inj 60mg/Ml Amp	per Ampoule	200
Phenobarbitone Inj 60mg/ml Amp	PerAmpoule	200

Phenobarbitone Injection - 200Mg/MI	per Ampoule	300
Phytomenadione Injection (Vit K1) - 10Mg/MI(Adults) 1Ml 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	500MI 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
Flupenthixol Decanoate - 20Mg/Ml	per Ampoule	750
Fluphenazine Injection - 25Mg/Ml	per Ampoule	100
Zuclopenthixol decanoate injection 200mg/ml	per Ampoule	1500
Zuclopenthixol Inj 50mg/ml Depot, 2ml Ampoule	per Ampoule	1000
Haloperidol Decanoate Depot - 50Mg/Ml	per Ampoule	500
Haloperidol 5Mg Tablet	per Tab	2
Phenytoin Tablets 50Mg	per tab	2
Phenytoin Tablets 100Mg	per tab	2
Atracurium Injection-10Mg/Ml, 5Ml Ampoule	per Ampoule	300
Bupivacaine Hyd In Dextrose Inj - 5Mg	per Ampoule	50
Bupivacaine. Injection Spinal 0.5% + Glucose 8% (5mg+80mg/Ml), 4ml Ampoule, 5 Pack (Bupivacaine Heavy, Spinal)	per ampoules	50
Bupivacaine Hyd In Dextrose Inj - 5Mg(Marcaine Heavy)	per Ampoule	300
Halothane Inhalation	per 250Ml Bottle	4000
Isoflurane Liquid For Inhalation	per 250Ml Bottle	4600
Ketamine Injection - 50Mg/Ml	per Vial	100
Neostigmine Injection - 2.5Mg/Ml	per Vial	50
Pancuronium Injection - 4Mg/2Ml	per Ampoule	100
Suxamethonium Chloride Injection	per Ampoule	100
Thiopentone Sodium Injection - 500Mg	per Vial	200
Anti-Rabies Serum Inj - 200 IU/Ml 5Ml Ampoule/Vial	per Ampoule	1000
Rabbies 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
Aminosidine 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.Pyrolit Kit(Clarithromycin 500Mg,Amoxicillin 1 Gm,Lansoprazole 30Mg)	per Kit	1000
Lorsatan 50Mg Tablets	per tab	2
Losartan Pottasium 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
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 180ML	per Bottle	220
Salbutamol 2Mg,Bromohexine 4Mg,Guanifenism 100Mg,Menthol Bp 1Mg, 100ML	per Bottle	150
Salbutamol/Ipratropium 0.5/3.01 Mg In 2.5Ml Nebulising Sol (Combivent)	per Respules	250
Azithromycin Oral Suspension (Pfr) - 200Mg/5Ml	30Ml	100
Aminosidine Syrup 125MG/5ML, 60ML	60Ml	250
Lactulose Solution 3.4Mg/ML,200Ml	per Bottle	300
Betamethasone Ointment, 0.1%, 15G	Tube 15Gm	50
Amikacin Sulphate 500Mg /2Ml Injection	Ampoule	50
Blood Expander (Voluven) - 6% Hydroxyethyl Starch In 0.9% Sodium Chloride, 500Ml I.V. Solution	Per Bottle	2500
Calcium Gluconate Injection, 10%, 10Ml Ampoule	per Ampoule	60
Mannitol 20%W/V Infusion 500Ml	per Bottle	250
Omeprazole Injection 40Mg Vial	per Vial	200
Omeprazole Pfi 40Mg Vial	Per Vial	200
Phenytoin Sodium 250Mg/5Ml	per Ampoule	400

Injection(Epanutin)		
Potassium Chloride Injection - 15%	per Ampoule	80
Tramadol 100Mg Inj	per Ampoule	10
Tranexamic Acid Injection 500Mg/5Ml	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%, 5Ml	Bottle	60
Dexamethasone+Neomycin+Polymixin B 600Iu/1%/3.5Mg/G Eye/Ear Drops,5Ml	per Bottle	200
Dexamethasone + Neomycin Eye Drops 0.1%/0.5%	per 5Ml	100
Dexamethasone 0.1% + Gentamicin 0.3% Eye Drops	per 5ml	100
Sodium Chromoglycate Eye Drops 2%, 10Ml	per Bottle	200
Timolol Eye Drops 0.5% 5Ml	per Bottle	100
Betamethasone Sodium Phosphate 0.1% W/V And Neomycin Sulphate 0.5% W/V.(Probeta N)	7.5 Ml Bottle	100
Sodium Dichloroisocyanurate 2.5G Tablets	per tab	20
Hepatitis B Vaccine (Adult) 20mcg/ml, 1ml vial (Generic)	per Vial	200
Cholera Vaccine 2Ml (Shanchol)	per Vial	500
Typhoid Vaccine 20 Doses 10Ml 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/ML)	per Vial	270
Dactinomycin Injection, Powder for Reconstitution, 500 MicroGrams Vial	per Vial	1100
Fluorouracil Injection, Solution For Injection, 50 Mg/ML,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	per Piece	750

With Bag, Percutor Art. & Ven. With Filter, Transducer, Infusion & Recirculator - Adult (Bellco)		
Dialyzer .Surface area 1.7m2 (Nipro)	per Piece	1400
Dialyzer Surface area 1.8m2 (Fresinius)	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 pores and waterproof 25" x 10" (Primapore)	Piece	70
Bi-carbonate powder (750g) cartridge (Nipro)	Piece	450
Bi-carbonate powder 750g (Bellco)	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
Erythropoetin 2000 I.U Injection β (Recormorn)	per Vial	1500
Erythropoetin 5000 I.U Injection β (Recormorn)	per vial	2700
Acid Contentrate (Heamosafe)	5 litre	550
Acid Contentrate (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 (Norvatis 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 Education Institutions:		
	Pre-schools (private nursery)	per school	2,000
	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 for non-political/ sports activities e.g. stadiums	per day	10,000
	Hire of stadium on political functions (Moi Stadium)	Per day	200,000
	Hire of Stadium for political functions (Geneva)	Per day	100,000
	Hire Of County Stadium (Moi Stadium) – non-political/ sports activities	Per event	50,000
	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		
	Primary school	Per school	4,500
	Secondary/other institutions	Per institution	10,000
	Commercial activities	per institution	10,000
	Registration of Welfare Groups	per certificate	1,000
	Annual Fee Charges		
	Primary school	Per Year	20,000
	Secondary schools	Per Year	20,000
	Professional institutes\commercial colleges	Per Year	30,000
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	10,000
Land transfer fee- Other- Sub county Headquarters	Per transfer	7,000
Land transfer fee- Other Areas	Per transfer	5,000
Application for dispute resolution	per application	10,000
Plot Rent/Rate		
Mandera Municipality Developed - Heavy Commercial	per plot	10,000
Mandera Municipality Developed – Commercial	per plot	5,000
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
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 1acre	per acre	3,000
2-sacres	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 Layers	per test	3,000
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 Satellite 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	3,000
Two bed roomed house	Per month	5,000
Three bed roomed house	Per Month	7,000

Bed sitter	Per Month	2,000
Double rooms-non self-contained	Per Month	3,000
Single bed room	Per Month	2,000
Three bed room	Per Month	6,000
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 Street lights		
-2 meter square	Per year	3000
On buildings		
-Application fee		500
-Annual charges	Per year	
	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
Lorries within county	Per km	120
Matatu/ Transports Cess		
Minibus	Per day	100
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
Lorries 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
Taxi parking		
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	500
Closed Market Shades	per month	700
Bus park Stalls	per month	1,500
Bulla Jamhuria market stalls	per month	1,000
Bus park Butcheries stalls	per month	2,200
Bus park Hotels	per month	3,500
Bus Park Kiosks	per month	600
Bus Park - Large stalls	per month	1,800
Mandera ESP Small Market stalls	per month	1,000
Mandera ESP Large Market stalls	per month	3,000
Market stalls in other sub-county Headquarters	per month	1,500

Elwak SME Park		
Closed stalls in Elwak SME park	per month	2,500
Open Shade stands in Elwak SME park	per month	700
Bulla Jamhuri Market		
Market Stalls	Per month	1000
Inside Shade	Per month	500
Outside Shade	Per month	600
Tailors	Per month	300
Bus Park Market		
Large stalls	Per month	1,500
Medium Stalls	Per month	1,000
Kiosk	Per month	500
Market Shade	Per month	600
Bus Park Hotel	Per month	3,500
Bus Park Butcheries	Per month	2,200
Hire of Open Space	Per day	200
Mandera ESP Market		
Large Stalls	Per month	2,500
Medium Stalls	Per month	1,000
Table Shade	Per month	300
Khalalio Market		
Market Stalls	Per month	300
Table Shade	Per month	200
Rhamu Market		
Market Stalls	Per month	700
Table Shade	Per month	300
Rhamu Dimtu Market		
Market Stalls	Per month	500
Table Shade	Per month	200
Ashabito Market		
Market Stalls	Per month	500
Table Shade	Per month	200
Eymole Market		
Market Stalls	Per month	400
Table Shade	Per month	200
Wargadud Market		
Market Stalls	Per month	500
Banissa Market		
Market Stalls	Per month	700
Table Shade	Per month	300
Takaba Market		
Market Stalls	Per month	700
Table Shade	Per month	300
Kutulo Market		
Market Stalls	Per month	700
Table Shade	Per month	300
Elwak Regional Market		
Large Stalls	Per month	2,500

Table Shade	Per month	700
Parking Fees	Per day	50
Borehole 11		
Market Stalls	Per month	400
Table Shade	Per month	200
Mandera Youth Market		
Market Stalls	Per month	500
Hotels	Per month	2.500
MARKET ENTRY		
MARKET/MARKET GATE FESS		
CONSUMEABLE PRODUCT		
Miraa/Transportation per track	Per track	10,000
Miraa/Transportation per Land Cruiser	Per Land Cruiser	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		50
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)		50
Beans (per bag)		50
Soya beans (per bag)		50
Simsim (per 20litres)		50
Mangoes (per bag)		50
paw paw (per bag)		50
Bananas (per bag)		50
Rice (per bag)		50
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		2,500
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
PART XVII — WITHDRAW OF COURT BONDS			
	ITEM DESCRIPTION	CHARGES	
1	(a) Traffic offences	1,000	
2	(b) Business permit	2,000	
3	© Building plan	1,000	
PART XVIII— FINES IN COURT			
	ITEM DESCRIPTION	CHARGES	
1	Traffic offences(undesignated 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 SCHEDULE					
PART I					
BRIM CODE	CATEGORIES OF BUSINESS				
	Item Description	Zone A	Zone B	Zone C	(Rural)
		(Mandera Town)	Elwak	(Takaba, Lafey and Banisa, Kutulo, Rhamu Town)	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	13,000	10,000	7,000	5,000

	Prime Location				
104	Medium wholesale in Prime location	8,500	8,000	6,000	3,000
105	Medium trader shop or General retail service	8,000	7000	5,000	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	2,500	2,000	1,500	1,000
110	Other Retail Traders, Shops and Services/Miraa store	5,000	2,500	1,800	1,500
111	Large Distributers 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/	10,000	8,000	6,000	4,500
118	Gym	5,000	4,000	2,000	1,000
119	Cereal stores like Maize, Sorghum, beans and wheat	4,000	3,000	3,000	1,500
120	Posho Mill/Power saw machine operator/SimSim producers	4,000	3,500	3,000	1,500
121	Workshops/Welding's	5,000	4,000	3,000	2,000
122	Small Informal Workshops/Welding's	2,000	1,800	1,500	1,000
123	Bakeries	10,000	7,000	6,000	4,500
124	Stationeries/Bookshops	8,000	7,000	6,000	4,500
125	Large Hardware shop with stores with no workshops/welding	15,000	13,000	11,000	7,500
126	Medium Hardware shops with workshops/welding	10,000	8,000	7000	5,500
127	Medium hardware shops with no workshops/welding	8,000	7,000	6,000	5,000
128	Barber/Kinyozi, Hair salon, Manicure, Pedicure and Massage	4,000	3,500	2,500	2,000
129	General Electronic repair e.g TV's, Mobiles, fridges etc	6,000	5,000	4,000	3,500
130	Agro vet Products Shop	10,000	8,000	7,000	5,000
131	Furniture showrooms	8,000	6,000	5,000	4,500
132	Football pitch	10,000	8,000	6,000	5,000
133	Tailors shop with Training services	7000	6000	5000	4000
134	Tailors shop without Training services	5000	3000	2000	1500

135	Ice creams kiosk/carrier	8,000	6,000	4,000	3,000
136	Transport carrier(Shuqulkuli)	6,000	5,000	4,000	3,000
137	Cosmetics distributors	8,000	7000	6000	5000
138	Cosmetics Retailer shop	5,000	5,000	3,500	2,000
139	Cross border donkey cart.	7,000	6,000	5,000	4,000
140	Eggs supplier/shop	10,000	7000	5000	3000
141	Poultry Farm	6,000	4000	3000	2000
142	Scrap metal dealers	8,000	6,000	5,000	4,000
143	Ethiopia Mali Mali Suppliers	5,000	3,000	2,000	1,500
144	Egg Hawker	2,000	1,000	500	500
145	Children playground centres	20,000	10,000	5,000	3,000
146	Cartoon shops	6,000	4,000	3,000	2,000
147	Uniform kit sellers	10,000	5,000	3,000	2,000
148	Battery charging services	4,000	3,000	2,500	2,000
149	Wedding halls	10,000	8,000	6,000	5,000
150	Potatoes/Tomatoes/onion stores	6,000	5,000	4,000	3,500
151	Hides and skin store	7,000	6,000	5,000	3000
152	Gas cookers shop	8,000	6,000	4,000	3,000
153	Medium repair and welding Garage	12,000	10,000	5000	4000
154	Cargo carrier(in and outside the county)	10,000	8,000	6,000	4,000
155	Rehabilitations centres	50,000	30,000	20,000	10,000
156	Clothing Hawkers within CBD	10,000	8,000	6,000	5,000
157	Tobacco shop	4,000	3,000	2,000	1,000
158	Retail shop with Mpesa	8,000	6,000	4,000	3,000
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, eateries etc.)	1,000	800	600	400
205	Semi-permanent informal sector trader: Up to 2 persons in veranda or temporary building	4,000	3,000	2,000	1,500
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	25,000	20,000	15,000
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 and spares retail Shop	25,000	18,000	15,000	12,000
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 workshop and spare parts	10,000	8,000	7,000	6,000
315	Garage with spare parts	8,000	7,000	6,000	5,000
316	Garage without spare parts	7,000	6,000	5,000	3,500
317	Tyre repair outlets	3,000	2,000	2,000	2,000
318	Small Bicycle/Motorcycle repair workshop with spare parts	5,000	4,000	3,000	2,500
319	Small Bicycle/Motorcycle repair workshop without spare parts	5,000	4,000	3,000	2,500
320	Medium Auto Spare parts shop	8,000	5,500	4,500	5,000
321	Small Auto eSpare parts shop	6,000	4,500	3,500	2,500
322	Large cold storage facility: Over 1,000 sq.m, insulated walls, cold production equipment	50,000	30,000	20,000	15,000
323	Medium cold storage facility: From 101 - 1,000 sq.m	30,000	20,000	15,000	10,000

324	Small cold storage facility	15,000	14,000	10,000	8,000
325	Large storage facility: Over 5000 sq.m go down / warehouse liquid storage tanks complex	80,000	50,000	40,000	30,000
326	Medium storage facility: From 1000 - 5000 sq.m	16,000	16,000	12,000	9,000
327	Small storage facility- Up to 1000 sq.m	10,000	8,000	6,000	5,000
328	Cereals Stores (National Cereal and produce Board)	70,000	50,000	30,000	20,000
329	Car wash with pressure machine	6,000	4,000	3,500	2,500
330	Car wash manually	4,000	3,500	3,000	2,000
331	Large communications company including radio stations : Over 100 employees & / or premises over 5,000 sq.m	30,000	25,000	20,000	15,000
332	Medium communications company including radio stations: 16 - 100 employees & / or premises of 1500 – 5,000 sq.m	25,000	20,000	15,000	10,000
333	Small communications company including radio stations: up to 15employees.	21,000	15,000	13,000	10,000
334	Other transport, storage and communications Awareness	12,000	8,000	7,000	5,000
335	Printing, designing, branding adverts etc.	21,000	16,000	12,000	9,000
336	Large contractors NCA Class 1 to 2	60,000	40,000	30,000	20,000
337	Medium contractors NCA class 3 to 4	50,000	30,000	20,000	15,000
338	Small contractors class NCA 5, 6 and above	30,000	25,000	18,000	15,000
339	Large Supply companies(5-10 persons)	50,000	30,000	20,000	10,000
340	Medium supply company”(3-5 persons)	40,000	20,000	15,000	5,000
341	Small supply company(1-2 persons)	20,000	15,000	10,000	5,000
342	Security Company	60,000	50,000	30,000	20,000
343	Cleaning company	30,000	20,000	15,000	10,000
344	Tree nurseries centres	8,000	6,000	4,000	3,000
345	Individual Mini-Truck Town Transporter	5,000	4,000	3,500	3,000
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	10,000
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	8,000	6,000	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 basic standards with over 15 rooms	20,000	15,000	10,000	8,000
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	Butcheries	3,000	2,800	2,700	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	7,000
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 extraction operation with up to 3 Employees	30,000	20,000	15,000	10,000
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
512	Mkoma Trade Stores	5,000	4,000	3,500	3,000
6	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 practitioners	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	100,000	70,000	50,000	40,000

	employees & / or premises over 300 sq.m				
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
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 / bureaus 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, Laundry	4,000	3,000	2000	1500
7	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 fees 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/16 - 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

SCHEDULE III

<i>Crop</i>	<i>Unit of Measure</i>
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Cereal		
Dry Maize	Bag	90
Finger Millet	Bag	90
Sorghum	Bag	90
Wheat	Bag	50
Legumes	Bag	20
Cow Peas	Bag	50
Fresh Peas	Bag	50
Roots and Tubers	Bag	60
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 2021/2022 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, 2020 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, 2020 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 2021/2022 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 slaughterhouses 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 2021/2022 Financial Year.

Dated the 9th November, 2021.

AHMEDRASHID MOHAMED,
Chairperson, Finance and Economic Planning Committee.