

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 2025/2026 budget. The Bill also seeks to amend Principle laws as follows—

The Single Business Permits Charges and Fees

The Bill seeks to amend the County Finance Act, 2024 and 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 licenses into a single regime.

Property Fees and Charges

The Bill seeks to amend the County Finance Act, 2024 and 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 review 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 2025/2026 Financial Year.

Revenues from Devolved Function

The Bill seeks to propose and bring various revenue sources from devolved functions into the mainstream County revenue base in the Financial Year 2025/2026.

Dated the 7th July, 2025.

ISMAIL SHEIKH HUSSEIN,
Chairperson, Finance and Economic Planning Committee.

SPECIAL ISSUE

Kenya Gazette Supplement No. 8 (Mandera County Bills No. 7)



REPUBLIC OF KENYA

KENYA GAZETTE SUPPLEMENT

MANDERA COUNTY BILLS, 2025

NAIROBI, 11th July, 2025

CONTENT

| | |
|---|------|
| Bill for Introduction into the County Assembly of Mandera — | PAGE |
| The Mandera County Finance Bill, 2025 | 1 |

| | | | | | |
|-----|--|-----------------|----------------|----------------|---------------|
| | overnight accommodation with capacity up to 1 to 10 beds (Level II) Health clinics / Chemists/doctor's surgery/ doctor / dentistry / physiotherapist/ psychologist or other health professional office with no overnight accommodation available | | | | |
| 709 | Traditional health services; herbalist traditional healer etc. | 20,000 | 20,000 | 10,000 | 10,000 |
| 710 | Large entertainment facility; cinema / theatre / video show / amusement arcade | 20,000 | 15,000 | 12,500 | 8,000 |
| 711 | | 15,000 | 10,000 | 7,500 | 5,000 |
| 712 | / games machines arcade / sports club / gym etc. over 100 seats / over 10 machines / over 50 members Medium entertainment facility with 50 - 100 seats / 4 – 10 machines/16 - 50 members | | | | |
| 713 | Small entertainment facility with up to 50 seats / up to 3 machines/up to 15 members Small Photo Studio Shop/Mobile Photograph | 12,000 5,000 | 8,500 4,000 | 6,000 2,500 | 4,000 1500 |
| 714 | Video cassettes, CDS and radio cassettes seller | 5,000 | 4,000 | 2,500 | 1500 |
| 715 | Other education, health and entertainment services | 8,000 | 8000 | 6,000 | 5000 |

THIRD SCHEDULE

| <i>Crop</i> | <i>Unit of Measure</i> | <i>Charges in KSh.</i> |
|------------------|------------------------|------------------------|
| Cereal | | |
| Dry Maize | Per bag | 90 |
| Finger Millet | Per bag | 90 |
| Sorghum | Per bag | 90 |
| Wheat | Per bag | 50 |
| Legumes | Per bag | 20 |
| Cow Peas | Per bag | 50 |
| Fresh Peas | Per bag | 50 |
| Roots and Tubers | Per bag | 60 |
| Potatoes | Per bag | 100 |
| Horticulture | Per bag | 125 |
| Cabbages | Per bag | 113 |
| Carrots | Per bag | 64 |
| Tomatoes | Per bag | 10 |
| Onions Dry | Per bag | 50 |
| Spring Onions | Per bag | 38 |
| Chilies | Per bag | 10 |
| Cauliflower | Per bag | 50 |
| Lettuce | Per bag | 50 |
| Passion Fruits | Per bag | 50 |
| Oranges | Per bag | 50 |
| Lemons (Local) | Per bag | 50 |
| Mangoes (Ngowe) | Per bag | 25 |
| Limes | Per bag | 13 |
| Pineapples | Per bag | 13 |
| Pawpaw | Per bag | 30 |

| | | | | | |
|-----|---|---------|---------|--------|--------|
| | Other Small Professional and Technical Services I.e Legal, Accountancy | 10,000 | 8,000 | 6,000 | 5,000 |
| 610 | Money points / ATMs / money machines separate from branch /office per ATM | 15000 | 15000 | 10000 | 8000 |
| 611 | Large cyber cafes / bureaux with over 20 computers / machines | 16,000 | 14,000 | 10000 | 9000 |
| 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 | 2500 | 2000 |
| 615 | Medium Dhobi,Dry Cleaner, Laundry | 5,000 | 4,000 | 3000 | 2,000 |
| 616 | Small Dhobi,Dry Cleaner, Laundry | 3000 | 1500 | 1500 | 1000 |
| 617 | Martial Arts | 20000 | 15000 | 10000 | 8000 |
| | PRIVATE EDUCATION, | | | | |
| | HEALTH AND ENTERTAINMENT | | | | |
| 700 | 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 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 | 10,000 | 8,000 |
| 702 | Medium private education institution; from 31-100 students | 15,000 | 15000 | 10000 | 8000 |
| 703 | Small private education institution with upto 30 students | 10000 | 8000 | 5000 | 3000 |
| 704 | Pharmaceutical whole sale drug store | 150,000 | 150,000 | 70,000 | 65,000 |
| 705 | Large private health facility hospitals, | 100,000 | 100,000 | 70,000 | 65,000 |
| 706 | clinics, nursing home etc. providing 1 to | 70,000 | 70,000 | 50,000 | 45,000 |
| 707 | 20 beds overnight (Level IV) | 50,000 | 50,000 | 30,000 | 30,000 |
| | Medium private health facility ; | 40,000 | 40,000 | 30,000 | 25,000 |
| 708 | providing overnight accommodation with capacity from 1 to 20 beds (Level III) Small private health facility; Providing | | | | |

THE MANDERA COUNTY FINANCE BILL, 2025**ARRANGEMENT OF SECTIONS***Section***PART I—PRELIMINARY**

1— Short Title and Commencement.

2— Interpretation.

PART II—CHARGES, FEES AND RATES

3— Rates of Property.

4— Penalties on Outstanding Rates.

5— House Rent.

6— Single Business License.

7— Stock Auction and Slaughter Fees.

8— Agricultural Produce Cess.

9— Building Plan Approval.

10— Royalties/Quarry.

11— Outdoor Advertising.

12— Market Fees.

13— Health Charges and Fees.

14— Parking Fees.

15— Education and Social Facilities Charges.

16— Fees for use of County stadium, Grounds or Halls.

17— Sale of Documents.

18— Tender fees and charges.

19— Water user Charges.

PART III—WIDENING OF TAX BASE

20— Air transport Fees.

21— Water Service Provision/Asset Maintenance(WSPS).

22— Fire Services Fee Charges.

23— Charges and Fees waivers, variations.

24— Amendments to the schedules.

PART IV—PAYMENTS

- 25— Payments to the County.
- 26— Appointment and duties of an agent.

PART V—OFFENCES AND PENALTIES

- 27— General penalty.
- 28— Offenses by staff of the County.

PART VI—MISCELLANEOUS

- 29— Measures to Prevent Non-Remittance of Collected Revenue.
- 30— Tax Incentives and Reliefs.
- 31— Rationalization of Inter-County Taxation Provision.
- 32— General Anti-Evasion Rule.
- 33— Regulations.

PART VII—PENALTIES

PART I—FINANCE AND ECONOMIC PLANNING BUDGETS
AND APPROPRIATION PROCUREMENT DEPARTMENT
TENDER FEES AND CHARGES OTHER CHARGES

PART II—AGRICULTURE, LIVESTOCK AND FISHERIES

- 34— Livestock fees and charges & auction fee.
 - 35— Hides & Skins.
 - 36— Slaughter house operation.
 - 37— Livestock Movement.
 - 38— Livestock Movement in other sub counties.
 - 39— Livestock Vaccination.
 - 40— Roaming animal Charges.
 - 41— Hire of Equipment.
- PART III—AGRICULTURAL PRODUCE CESS
- 42— Maize/Beans/Rice/Millet Cess.
 - 43— Fruits/Vegetables Cess.
 - 44— Sisal Mkoma Product.
 - 45— Other Cesses.

| | | | | | |
|-------|---|---------|--------|--------|--------|
| 503 | dealer, exporter with up to 10 employees | | | | |
| 504 | Large mining or natural resources extraction operation with over 50 employees | 100,000 | 80,000 | 50,000 | 30,000 |
| | Medium Mining or Natural Resources extraction operations 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 | 10,000 | 8,000 |
| 506 | Other Agricultural, Poultry/ Forestry and Natural Resources | 15,000 | 10,000 | 6,000 | 4,000 |
| 507 | Stone quarrying permit | 20000 | 15000 | 13000 | 10000 |
| 508 | Sand harvesters permit | 20000 | 13000 | 12000 | 10000 |
| 509 | Private wells | 13000 | 10000 | 3000 | 3000 |
| 510 | Water supply Companies | 20000 | 15000 | 10000 | 8000 |
| 511 | Private Water Boozers Per Vehicle | 10000 | 8000 | 3000 | 3000 |
| 512 6 | Mkoma Trade Stores | 5000 | 4000 | 3000 | 2000 |
| | 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 & Export Large professional services firm with over practitioners and/or international affiliation | | | | |
| 600 | | 50,000 | 40,000 | 30,000 | 20,000 |
| 601 | Medium professional services firm from 3 to 10 practioners | 20,000 | 15,000 | 10,000 | 7,000 |
| 602 | Small professional services firm; up to 2 practitioners | 14,000 | 10,000 | 8,000 | 5,000 |
| 603 | Independent technical operator / 1 person acting individually / typist /accountant / book-keeper etc. | 8,000 | 5,000 | 3,000 | 2,000 |
| | Large financial services;banks,saccos, insurance company with 30 employees or 300sqm | 150000 | 100000 | 80000 | 70000 |
| | Medium financial services including Banks, Saccos, Hawala's, insurance and cooperative societies with 1 –15 employees & / or premises of 100 – 300sq.m | 50000 | 30000 | 20000 | 10000 |
| 604 | Small financial services including Saccos, Hawala's insurance and co-operative societies with up to 5 employees | 15000 | 10000 | 5000 | 5000 |
| 605 | | | | | |
| 606 | | | | | |
| 607 | M-PESA/ Airtel Money/ Yu/ Orange Money Dealer shop | 15,000 | 10,000 | 10,000 | 8,000 |
| 608 | M-PESA/ Airtel Money/ Yu/Orange Agent shop | 7,000 | 5,000 | 5,000 | 5,000 |
| 609 | | | | | |

| | | | | | |
|-------|--|--------|--------|--------|--------|
| 402 | soup kitchen facilities / membership clubs / nightclubs & casinos Large high standard lodging house with over 30 rooms with restaurants and conference facilities Medium high standard lodging house with 10-30 Room with restaurants and conference facilities Small high standard lodging house with up to 5-10 rooms, restaurants and conference facilities | 20,000 | 8,000 | 6,000 | 5,000 |
| 403 | Large lodging house with restaurant and / or bar B/C class basic standard | 70,000 | 70,000 | 30,000 | 25,000 |
| 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 | 6,000 | 4,000 |
| 406 | Large lodging house B/C class basic standards with over 15 rooms | 20,000 | 15,000 | 10,000 | 8,000 |
| 407 | Large lodging house B/C class basic standards with over 15 rooms | 20,000 | 15,000 | 10,000 | 8,000 |
| 408 | Small lodging house B/C basic standard with up to 5 rooms | 13,000 | 10,000 | 4,000 | 3,000 |
| 409 | Large restaurant with bar / membership club with over 30 customers / Members | 25,000 | 15,000 | 10,000 | 8,000 |
| 410 | Medium restaurant with bar / membership club with 11 - 30 members / customers | 15,000 | 12,000 | 10,000 | 8,000 |
| 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 Medium eating house; snack bar / teahouse / no lodging | 20,000 | 15,000 | 10,000 | 5,000 |
| 413 | | 15,000 | 10,000 | 8,000 | 5,000 |
| 414 | Small eating house; snack bar / tea house / hotel with no lodging | 7,000 | 5,000 | 3,000 | 2,000 |
| 415 | Small eating house; snack bar / tea house / hotel with no lodging or alcohol served; temporary structure. Tea Kiosk | 3,500 | 3,000 | 2,000 | 1,000 |
| 416 | Butchery | 3000 | 2800 | 2500 | 2000 |
| 417 | Butchery with roast meat | 7000 | 5000 | 4000 | 2000 |
| | Other catering & accomodation | 5000 | 4000 | 3500 | 2500 |
| | AGRICULTURE, FORESTRY AND NATURAL RESOURCES EXTRACTION | | | | |
| 418 5 | Large agricultural producer, processor, dealer, exporter with over 50 | | | | |
| 500 | Medium agricultural producer, processor, dealer, exporter with 11-50 employees | 40,000 | 30,000 | 20,000 | 15,000 |
| 501 | | 30,000 | 20,000 | 15,000 | 10,000 |
| 502 | Small agricultural producer, processor, | 20,000 | 15,000 | 10,000 | 7000 |

PART IV—DETAINED ROAMING ANIMALS

- 46— Maintenance of Animals per day.
- 47— Other Charges.

PART V—ENVIRONMENT, WATER AND NATURAL RESOURCES CESS

- 48— Lumberjack permit.
- 49— Sell of Water Boreholes.

MADAWASCO/ELWASCO
PART V1—ROYALTIES/QUARRYING

- 50— Environmental certificate.
- 51— Royalties/Quarrying sand.
- 52— Hardcore Stones.
- 53— Ballast.
- 54— Water asset maintenance.

Part VII—WASTE DISPOSAL

- 55— Solid Waste.
- 56— Chemical Refuse.
- 57— Liquid Refuse.

PART VIII—PUBLIC HEALTH DEPARTMENT

- 58— Vaccination.
- 59— Medical exam rate per year.
- 60— Inspection of medical Institutions.
- 61— Public Health Certificate.
- 62— Public health school inspection report.
- 63— Liquor license fee and inspection.
- 64— Building plan certification.
- 65— Residential Plans.
- 66— Commercial.
- 67— Commercial cum Residential.
- 68— Industrial.
- 69— Institutional (School, church).

70— Food and Hygiene license.

71— Exhauster Services-septic tanks.

PART X—EDUCATION, CULTURE, YOUTH AND SOCIAL SERVICES

PART XI—LAND, PHYSICAL PLANNING & HOUSING

PART XII —BUILDING PLAN APPROVAL

PART XIII—HOUSING

PART XIV—OUTDOOR ADVERTISEMENT

72— Hoisting of Banners.

73— Clock Advertisement.

74— Advertisement on Billboards.

75— Construction of site boards.

76— Sign Board(per side)-non illuminated.

77— On canopy.

78— On buildings.

79— Annual charges.

PART XV—ROADS, PUBLIC WORKS AND TRANSPORT MISCELLANEOUS INCOME

PART XVI—TRADE WITHDRAW OF COURT BONDS

SECOND SCHEDULE

THIRD SCHEDULE

| | | | | | |
|-----|---|------------------|-----------------|-----------------|-----------------|
| 326 | Medium storage facility: From 1000- 5000 sq.m Small storage facility- Up to 1000 sq.m | 16,000 | 16,000 | 12,000 | 9,000 |
| 327 | | 10,000 | 8,000 | 8,000 | 5,000 |
| 328 | Cereals Stores (National Cereal and produce Board) Car wash with pressure machine Car wash with pressure machine Large communications compan including radio stations : Over employees & / or premises over 5,000 sq.m Medium communications company including radio stations: 16 - 100 employees & / or premises of 1500 – 5,000 sq.m Small communications company including radio stations: up to 15employees Other transport, storage and communications Awareness | 70,000 | 50,000 | 50,000 | 40,000 |
| 329 | | 5,000 | 3000 | 3,000 | 2,000 |
| 330 | | 4000 | 2000 | 1,500 | 1,000 |
| 331 | | 50,000 | 30,000 | 30,000 | 30,000 |
| 332 | | 25,000 | 20,000 | 15,000 | 15,000 |
| 333 | | | | | |
| 334 | | 20,000 12,000 | 15,000 8,000 | 13,000 7,000 | 10,000 5,000 |
| 335 | Printing, designing, branding adverts etc. | 25,000 | 6,000 | 10,000 | 8000 |
| 336 | Large contractors NCA Class 1 to 2 | 50,000 | 40,000 | 40,000 | 40,000 |
| 337 | Medium contractors NCA class 3 to 4 | 35,000 | 35,000 | 35,000 | 35,000 |
| 338 | Small contractors class NCA 5, 6 and above | 30,000 | 30,000 | 30,000 | 30,000 |
| 339 | Large Supply companies(5-10 persons) | 50,000 | 40,000 | 35000 | 30,000 |
| 340 | Medium supply company”(3-5 persons) | 40,000 | 35,000 | 30,000 | 25,000 |
| 341 | Small supply company(1-2 persons) | 30,000 | 30,000 | 25000 | 25,000 |
| 342 | Security Company | 60,000 | 50,000 | 30,000 | 20,000 |
| 343 | Cleaning company Tree nurseries centres | 2,000 | 20,000 | 15,000 | 10,000 |
| 344 | | 6,000 | 6,000 | 2,000 | 1,000 |
| 345 | Individual Mini-Truck Town Transporter | 5,000 | 4,000 | 3,000 | 2,000 |
| 346 | Brick works manufacturing Companies Sand Harvesting Entities Private Dams/Tanks | 20,000 | 15,000 | 10,000 | 10,000 |
| 347 | | 20,000 | 15,000 | 10,000 | 10,000 |
| 348 | | 30,000 | 30,000 | 20,000 | 15,000 |
| 349 | Private WI-FI suppliers | 25,000 | 15,000 | 10,000 | 10,000 |
| 350 | Stone crushers with 1-10 vehicles and block production Stone crushers with 1-10 vehicles but no block production | 120,000 | 120,000 | 120,000 | 120,000 |
| 351 | | 100,000 | 100,000 | 100,000 | 100,000 |
| 352 | Extension of use(communication mast) | 25,000 | 25,000 | 25,000 | 25,000 |
| 353 | Base station(communication mast) | 150,000 | 150,000 | 150,000 | 100,000 |
| 354 | Plan approval of communication mast | 100,000 | 100,000 | 100,000 | 100,000 |
| 355 | Installation of solar off grid, solar installation fees Other emissions | 50,000 | 50,000 | 30,000 | 20,000 |
| 356 | | 50,000 | 50,000 | 20,000 | 20,000 |
| 4 | ACCOMMODATION AND CATERING | | | | |
| | houses / restaurants / bars / eating | | | | |
| 400 | houses / tea & coffee houses / | 50,000 | 50,000 | 30,000 | 25,000 |
| 401 | butcheries with meat roasting & or | 25,000 | 15,000 | 10,000 | 6,000 |

| | | | | | |
|-----|---|--------|--------|--------|--------|
| | - 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, LPG Gas sellers | | | | |
| 300 | Large transport company over 30 vehicles | 30,000 | 25000 | 20,000 | 15,000 |
| 301 | Air transport/air ticketing | 20,000 | 15,000 | 12,000 | 10,000 |
| 302 | Small transportation company 1 to 5 vehicles | 13,000 | 10000 | 5,000 | 2,000 |
| 303 | Independent transport operator with one vehicle | 6000 | 5000 | 3000 | 2000 |
| 304 | Driving school | 15000 | 13000 | 12000 | 85000 |
| 305 | Large petrol filling station, over 6 pumps with garage/ workshop and spares retail shop | 30000 | 18000 | 15000 | 12000 |
| 306 | Medium petrol filling station from 4 to 6 pumps with garage / workshop or spares retail shop | 20000 | 15000 | 12000 | 8000 |
| 307 | Small petrol filling station with upto 3 pumps with garage / workshop or spares retail shop | 15000 | 14000 | 10000 | 10000 |
| 308 | petrol filling station from 4 to 6 pumps without garage / workshop or spares retail shop | 14000 | 12000 | 9000 | 8000 |
| 309 | Kerosene (Pumps) | 20,000 | 15,000 | 2,500 | 1,500 |
| 310 | Petrol/Diesel/Kerosene (Drums) | 14,000 | 10,000 | 6,000 | 4,000 |
| 311 | LPG Gas Distributor/ Store | 11,000 | 8,000 | 8,000 | 5,000 |
| 312 | LPG Gas Wholesaler (With/without agents) | 5,000 | 4,000 | 5,000 | 4,000 |
| 313 | LPG Gas Retailer | 10,000 | 8,000 | 4,000 | 2,500 |
| 314 | Garage with workshop and spare parts | 8,000 | 6,000 | 8000 | 5000 |
| 315 | Garage with spare parts | 5,000 | 5,000 | 7,000 | 5,000 |
| 316 | Garage without spare Parts Tyre repair outlets | 8,000 | 5,000 | 5,000 | 4,000 |
| 317 | | 4,000 | 3,000 | 2,000 | 2,000 |
| 318 | Small Bicycle/Motorcycle repair workshop with spare parts | 5,000 | 4,000 | 3,000 | 2,000 |
| 319 | Small Bicycle/Motorcycle repair workshop without spare parts | 5,000 | 4,000 | 2,000 | 1,500 |
| 320 | Medium Auto Spare parts shop | 8,000 | 5,500 | 5,000 | 3,000 |
| 321 | Small Auto Spare parts shop | 6,000 | 4,500 | 4,500 | 3,500 |
| 322 | Large cold storage facility: Over 1,000 sq.m, insulated walls, cold production equipment | 50,000 | 40,000 | 25,000 | 20,000 |
| 323 | Medium cold storage facility: From 101- 1,000 sq.m | 30,000 | 20,000 | 10,000 | 8,000 |
| 324 | Small cold storage facility | 15,000 | 14,000 | 8,000 | 6,000 |
| 325 | Large storage facility: Over 5000 sq.m go down / warehouse liquid storage tanks complex | 80,000 | 50,000 | 40,000 | 30,000 |

THE MANDERA COUNTY FINANCE BILL, 2025

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, as follows—

PART I—PRELIMINARY

Short Title and Commencement

1. This Act may be cited as the Mandera County Finance Bill, 2025 and shall come into operation upon gazettelement.

Interpretation

2. In this Act, unless the context otherwise requires—

(1) “Authorized channel” means the manner in which a person may affect 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;

(2) “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;

(3) “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;

(4) “County receiver of revenue” means the persons appointed pursuant to Section 157 of the Public Finance Management Act, 2012;

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

(6) “Executive committee member” means the executive committee member for the time being responsible for matters relating to finance in the county;

- (7) “Person” means a natural or juristic person.
- (8) The provisions of the Finance Act, 2024 relating to taxes seeks to repeal and re-enact the Gazette 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.
- (9) The Finance Bill, 2025 seeks to prescribe the rates of taxes and charges for the assessment year 2025-2026; the rates at which taxes and other charges will be payable during the financial year 2025-2026 from properties (including land and buildings), businesses, Markets, Agricultural produce, outdoor advertisement, health services, vehicle parking, entertainment and extraction activities.
- (10) The substance of the main provisions of the Bill relating to taxes and charges is explained in the following paragraphs.

PART II—CHARGES, FEES AND RATES

Rates of Property

3. (1) In respect of properties of all categories of owners liable to tax for the assessment FY 2025-2026, the rates of property tax have been specified in Part X of the First Schedule to the Bill.
- (2) These are the same as those laid down in the draft valuation roll in force at the date of this Bill for the purposes of computation of property tax due.
- Penalties on Outstanding Rates
4. (1) Penalties shall be levied in respect of property liable to tax for the assessment year 2025-2026, 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;

| | | | | | |
|-----|--|--------------|-------------|-------------|-------------|
| 132 | Tailors shop with Training services | 7,000 | 6,000 | 4,000 | 3,000 |
| 133 | Tailors shop without Training services | 5,000 | 3,000 | 1,500 | 1,000 |
| 134 | Ice creams kiosk/carrier | 6,000 | 5,000 | 4,000 | 2,000 |
| 135 | Transport carrier (Shuqulkuli) | 3,000 | 2,000 | 2,000 | 2,000 |
| 136 | Cosmetics distributors/Wholesalers | 8,000 | 7,000 | 6,000 | 5,000 |
| 137 | Cosmetics Retailer shop | 5,000 | 5,000 | 3,500 | 2,000 |
| 138 | Cross border donkey cart | 5,000 | 3,000 | 3,000 | 2,000 |
| 139 | Eggs supplier/shop | 10,000 | 7,000 | 3,000 | 2,000 |
| 140 | Poultry Farm | 6,000 | 4,000 | 3,000 | 2,000 |
| 141 | Scrap metal dealers | 8,000 | 6,000 | 5,000 | 4,000 |
| 142 | Ethiopia Mali Mali Suppliers | 5,000 | 3,000 | 5,000 | 1,500 |
| 143 | Egg Hawker | 2,000 | 1,000 | 500 | 500 |
| 144 | Children playground centres | 20,000 | 10,000 | 4,000 | 3,000 |
| 145 | Cartoon shops | 6,000 | 4,000 | 3,000 | 2,000 |
| 146 | Uniform kit sellers | 10,000 | 5,000 | 4,000 | 3,000 |
| 147 | Motor vehicle spare parts shop | 8,000 | 5,000 | 3,000 | 2,000 |
| 148 | Sanitary towels/Kits sellers | 6,000 | 4,000 | 3,000 | 2,000 |
| 149 | Software and IT services | 5,000 | 3,500 | 2,500 | 2,000 |
| 150 | Hides & skin store | 7,000 | 6,000 | 5,000 | 3,000 |
| 151 | Gas cookers shop | 8,000 | 6,000 | 4,000 | 3,000 |
| 152 | Medium repair and welding Garage | 12,000 | 10,000 | 3,000 | 2,000 |
| 153 | Cargo carrier(in and outside the | 10,000 | 8,000 | 6,000 | 3,000 |
| 154 | Rehabilitations centres | 50,000 | 30,000 | 10,000 | 5,000 |
| 155 | Clothing hawker within cbd | 12000 | 10000 | 5000 | 3000 |
| 156 | Tobacco shop | 4000 | 3000 | 3000 | 2000 |
| 157 | Retail with Mpesa | 8,000 | 6,000 | 3,000 | 2,000 |
| 2 | INFORMAL SECTOR | | | | |
| | Including hawkers, street vendors, small traders and service providers operating on the streets, veranda or temporary Building | | | | |
| 200 | 1 hawker with motor vehicle | 2500 | 1500 | 1000 | 1000 |
| 201 | 1 hawker with motorbikes | 1500 | 1000 | 1000 | 1000 |
| 202 | 1 hawker with wheel barrow | 1,500 | 1500 | 1000 | 1000 |
| 203 | Small informal sector trader / service provider e.g. Shoe shiner, shoe repairer, street vendor (newspapers, soda, sweets, cigarettes, eateries etc.) Semi-permanent informal sector trader: Up to 2 persons in veranda or temporary building | 1000 3000 | 600 3000 | 400 1500 | 300 1000 |
| 204 | | | | | |
| 205 | Other informal sector | 3500 | 2000 | 2000 | 2000 |
| 206 | Road shows (per day) | 5000 | 5000 | 3000 | 2000 |
| 3 | TRANSPORT,STORAGE,COM MUNICATIONS,BUILDING CONTRACTORS AND OTHERS | | | | |
| | Includes maritime and airlines / international carrier / freight forwarders / operation of taxis, matatu, buses, lorries, planes, boats / driving school / tours / safari operator | | | | |

| RETAIL SERVICES | | | | | |
|-----------------|--|--------|--------|--------|--------|
| 100 | Mega Store, Hyper (3000sqm | 50,000 | 45,000 | 40,000 | 20,000 |
| 101 | Supermarket/Mini market (Prime Location) | 20,000 | 18,000 | 10,000 | 8,000 |
| 102 | Large trader shop, Wholesale store (Prime Location) | 13,000 | 10,000 | 7,000 | 4,000 |
| 103 | Medium wholesale (Prime location) | 10,000 | 10,000 | 7,000 | 6,000 |
| 104 | Medium wholesale trader shop or General retail service | 7,000 | 7,000 | 5,000 | 2,500 |
| 105 | Medium trade Clothing Shops | 8,500 | 5,000 | 4,000 | 3,000 |
| 106 | Small trader shop or retail service | 4,500 | 3,000 | 2,000 | 1,500 |
| 107 | Government owned Market stalls | 2,000 | 1,000 | 800 | 700 |
| 108 | Kiosk: Light or temporary construction | 2,500 | 2,000 | 1,500 | 1,000 |
| 109 | Other Retail Traders, Shops and Services/Miraa store | 5,000 | 3,500 | 3,000 | 2,500 |
| 110 | Large Distributors (e.g., soda, drinks agents) | 13,000 | 12,000 | 12,000 | - |
| 111 | Whole Sellers of soda and other drinks | 15,000 | 10,500 | 8,000 | 4,000 |
| 112 | Retailers of soda and other drinks | 10,000 | 8,000 | 5,000 | 3,500 |
| 113 | Large Electronics shops with Mpesa agents | 10,000 | 8,000 | 8,000 | 7,000 |
| 114 | Medium Electronics shops (retail) with Mpesa agents | 8,000 | 7,000 | 5,000 | 4,000 |
| 115 | Large Electronic Shops without Mpesa agents | 10,000 | 8,000 | 6,000 | 5,000 |
| 116 | Play station/Video show/Pool table games | 3,500 | 3,000 | 3,000 | 3,000 |
| 117 | Gym | 7,000 | 5,000 | 5,000 | 3,000 |
| 118 | Cereal stores (Maize, Sorghum, beans, wheat) | 3,000 | 1,500 | 1,000 | 1,000 |
| 119 | Posho Mill/Power saw machine operator/Sim Sim producers | 4,000 | 3,500 | 2,500 | 1,500 |
| 120 | Workshops/Welding | 5,000 | 4,000 | 3,000 | 2,000 |
| 121 | Small Informal Workshops/Welding | 2,000 | 1,800 | 1,500 | 1,000 |
| 122 | Bakeries | 10,000 | 7,000 | 5,000 | 4,000 |
| 123 | Stationeries/Bookshops | 8,000 | 7,000 | 4,500 | 3,500 |
| 124 | Large Hardware shop with no workshops/welding | 15,000 | 13,000 | 9,000 | 7,000 |
| 125 | Medium Hardware shops with workshops/welding | 10,000 | 8,000 | 6,000 | 5,000 |
| 126 | Medium hardware shops without workshops/welding | 8,000 | 6,000 | 4,500 | 3,000 |
| 127 | Barber/Kinyozi, Hair salon, Manicure, Pedicure and Massage | 4,000 | 2,000 | 1,500 | 1,000 |
| 128 | General Electronic repair (TV's, Mobiles, fridges) | 4,000 | 3,000 | 3,000 | 3,000 |
| 129 | Agrovet Products Shop | 10,000 | 8,000 | 5,000 | 4,000 |
| 130 | Furniture showrooms | 8,000 | 6,000 | 5,000 | 4,500 |
| 131 | Football pitch | 10,000 | 8,000 | 6,000 | 5,000 |

(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.

(2) 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.

(a) 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) In the case of housing units, the rate of rental charges has been specified in Part XII of the First Schedule to the Bill. This rate will continue to be the same as that specified for assessment of financial year 2025-2026. A surcharge shall be levied for rental default at a cumulative rate of 5% per month.

Single Business License

6. (1) In respect of businesses of all categories of owners liable to tax for assessment of financial year 2025-2026, the rates of single business permits have been specified in Part I of the Second Schedule to the Bill. These are the same as those laid down in Column 1, 2 and 3 of the Second Schedule, for the purpose of assessment of business tax due.

(2) In addition, a person shall not carry out any business or provide the services specified in this Bill without a valid license issued by the county.

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

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

(5) A person who applies for license under this Bill shall be issued upon payments of the specified fees.

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

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

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

Stock Auction and Slaughter Fees

7. In respect of specified stock auction and slaughter fees for the assessment for financial year 2025–2026, the rates of fees have been specified in Part II of the First Schedule to the Bill.

Agricultural Produce Cess

8. In respect of specified agricultural produce cess charges for the assessment of financial year 2025 - 2026, the rates of cess charges have been specified in Part III of the First Schedule to the Bill. These are the same as laid down in the Agricultural Produce Act of 1998, for the purpose of computation of cess charges due on cessable produce.

Building Plan Approval

9. In respect of building as defined in the Physical Planning Act of 1996, the approval charges for the assessment year 2025 - 2026, the rates of charges have been specified in Part XI of the First Schedule to the Bill.

Royalties/Quarry

10. Provides that tax payable by way of royalty in respect of extraction of natural resources is deemed to be accruing or arising in the county, the term “royalty” is defined as consideration received or receivable for extraction of all or any right in respect to certain natural resources for the purpose of this Bill. In respect of extraction activities of certain categories owners liable to tax for the assessment year 2025-2026, the rates of charges have been specified in Part VI of the First Schedule to the Bill.

Outdoor Advertising

11. In respect of Advertisements as defined in the Physical Planning Act of 1996 Interpretation 2 of 2007, 5th Schedule, for the assessment year 2025-2026 the rate of advertisement charges has been specified in Part XIII of the First Schedule to the Bill.

Market Fees

12. In respect of designated county markets traders operating within the markets are liable to fees and charges for assessment year 2025–2026,

| | | |
|--|-----------------|--------------------------|
| Market entry fees(m/gate)-daily consumables | Per day | 50 |
| 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 |
| Consultancy services | Per consultancy | 2.5% of the contract sum |
| Locally sourced material for construction | Per award | 2.5% of the tender value |
| Fire extinguisher services(airstrip) | Per trip | 10,000 |

PART XVII— FINES IN COURT

| | | | |
|---|--|--------|--|
| 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 | |

WITHDRAW OF COURT BONDS

| ITEM DESCRIPTION | CHARGES |
|------------------------------------|---------|
| Land rent defaulter | 20,000 |
| Market cess defaulters | 10,000 |
| Miraa cess defaulters | 20,000 |
| General markets fines | 10,000 |
| Tender fee charges defaulter fines | 20,000 |

SECOND SCHEDULE

PART 1

| ZONE S | ITEM DESCRIPTION | Zone A | Zone B | Zone C | Zone D (Rural areas) |
|-------------------------------|---|--------|--------|--------|----------------------|
| Zone A | Mandera Municipality zones | | | | |
| Zone B | Elwak Municipality Zones | | | | |
| Zone C | Trade and industry Zones | | | | |
| Zone D (Rural areas) | Rural wards and villages | | | | |
| 1. GENE RAL TRADERS SHOPS AND | Includes traders, wholesalers, supermarkets, etc. | | | | |

| | | |
|---------------------------------------|--------------------------|--------|
| Large Stalls | Per month | 1,500 |
| Table Shade | Per month | 500 |
| Parking Fees | Per day | 50 |
| Borehole 11 | | |
| Market Stalls | Per month | 600 |
| Table Shade | Per month | 300 |
| Market entry fees | Per day | 50 |
| Mandera Youth Market | | |
| Market Stalls | Per month | 500 |
| EL-DANABA MARKET | | |
| M/Stalls | Per month | 500 |
| Table shade | Per month | 100 |
| Hotels | Per month | 3,000 |
| Market Transit | | |
| Store movement(Mixed goods) | Per 7 tones tracks | 3,000 |
| | Above 7 tones | 5,000 |
| MARKET ENTRY | | |
| MARKET/MARKET GATE FESS | | |
| CONSUMEABLE PRODUCT | | |
| Miraa/Transportation per track | Per trip | 20,000 |
| Miraa/Transportation per Land Cruiser | Per trip | 10,000 |
| Miraa from Ethiopia per vehicle | | 5,000 |
| Miraa from Ethiopia-boda-boda | Per trip | 500 |
| White flour per sack/50 bag | | 50 |
| Sugar per bag 50kg | | 100 |
| Onions 7 tonnes per track | | 2,000 |
| Potatoes 7 tonnes per track | | 6,000 |
| Potatoes 10-20 tones | Per vehicle | 10,000 |
| Potatoes 20 tones and above | Per vehicle | 10,000 |
| Potatoes per bag | Per bag | 100 |
| 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 | 10,000 |
| Scrap Metal | Per above 7 tonnes truck | 15,000 |
| Second Hand Cloths | Per tonne | 500 |
| MARKET CESS | | |

the rates of fees and charges have been specified in Part XVI of the First Schedule to the Bill.

Health Charges and Fees

13. In respect of designated county dispensaries and health facilities patients visiting the facilities are liable to fees and charges for assessment year 2025–2026, the rates of fees and charges have been specified in Part VIII of the First Schedule to the Bill.

Parking Fees

14. In respect of designated county Central business district, street and bus parks the owners of vehicle parking their vehicle in designated areas are liable to fees and charges for assessment year 2025-2026, the rates of fees and charges have been specified in Part XV of the First Schedule to the Bill.

Education and Social Facilities Charges

15. In respect of use of county public amenities and registration of educational and social organization for assessment year 2025-2026, the rates of fees and charges have been specified in Part IX of the First Schedule to the Bill.

Fees for use of County stadium, Grounds or Halls

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

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

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

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

Sale of Documents

17. (1) In respect of County generated documents, gazettes, and books for assessment year 2025-2026, the rates of charges have been specified in Part I of the first schedule to the Bill and a surcharge for bouncing cheque as set out in Part I of the first schedule.

Tender fees and charges

18. In respect of Tender Fees and Charges, all contractors either local or other contractors shall pay 2.5% of the total contract value to cater for royalties used in construction. The rates of charges for various values of the contract sums have been specified in Part I of the First schedule to the Bill.

Water user Charges

19. In respect of the use of water by humans and Livestock at all the major bore holes in the county for assessment year 2025-2026, the rates of fees and charges have been specified in Part V of the First Schedule to the Bill.

PART III—WIDENING OF TAX BASE

20. Air transport Fees

- (1) In respect of Air transport—
 - (a) The rates of fees and charges for Air ticket fees have been specified in Part XV of the First schedule to the Bill;
 - (b) The rates of fees and charges for landing fees have been specified in Part XV of the First schedule to the Bill.
- (2) The charges shall only apply to planes landing in Elwak airstrip and any other airstrips manned by the County Government and those charges.

21. Water Service Provision/Asset Maintenance(WSPS)

- (a) A water service provision levy at 2.5 % of total revenue earned every month and
- (b) An asset maintenance levy at 5% of total revenue earned every month

Fire Services Fee Charges

22. (1) In respect of fire Services, the rates of fees and charges for provision of firefighting services at the County Air Strips has been specified in Part XIV of the First schedule to the Bill.

Charges and Fees waivers, variations

23. (1) The executive committee member may exempt, waive or vary fees or charges payable under this Bill in accordance to the criteria prescribed in the regulations.

| | | |
|---------------------------------|-----------|-------|
| Medium Stalls | Per month | 1,500 |
| Kiosk | Per month | 600 |
| 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 | 7000 |
| Mandera ESP/Miraa Market | | |
| Large Stalls | Per month | 3,500 |
| Medium Stalls | Per month | 1,000 |
| Table Shade | Per month | 500 |
| Miraa Dashes | Per month | 700 |
| Khalalio Market | | |
| Market Stalls | Per month | 500 |
| Table Shade | Per month | 300 |
| Market entry fees | Per day | 50 |
| Rhamu Market | | |
| Market Stalls | Per month | 800 |
| Table Shade | Per month | 500 |
| Market entry fees | Per day | 50 |
| Rhamu Dimtu Market | | |
| Market Stalls | Per month | 500 |
| Table Shade | Per month | 300 |
| Market entry fees | Per day | 30 |
| Ashabito Market | | |
| Market Stalls | Per month | 500 |
| Table Shade | Per month | 300 |
| Market entry fees | Per day | 30 |
| Eymole Market | | |
| Market Stalls | Per month | 500 |
| Table Shade | Per month | 300 |
| Wargadud Market | | |
| Market Stalls | Per month | 500 |
| Banissa Market | | |
| Market Stalls | Per month | 800 |
| Table Shade | Per month | 500 |
| Market entry fees | Per day | 30 |
| Lafey Market | | |
| Market Stalls | Per month | 700 |
| Takaba Market | | |
| Market Stalls | Per month | 800 |
| Table Shade | Per month | 500 |
| Market entry fees | Per day | 30 |
| Kutulo Market | | |
| Market Stalls | Per month | 800 |
| Table Shade | Per month | 300 |
| Market entry fees | Per day | 30 |
| Elwak Regional Market | | |

| | | |
|---|-------------|--------|
| - Lorries 7 Tonnes and Above | Per Trip | 500 |
| - Tractor with Trailer Within County | Per Day | 8,000 |
| - Lorries Within County | Per Km | 120 |
| Matatu/Transport 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 |
| Traffic & Parking | | |
| - Street Parking | Per Day | 100 |
| - Daily Parking | Per Day | 100 |
| - Clamping Charges | Per Vehicle | 1,500 |
| - Boda Boda Parking | Per Day | 30 |
| - Municipality CBD Parking (Sticker - Commercial) | Per Month | 2,000 |
| - Municipality Parking CBD (Sticker - Private) | Per Month | 3,000 |
| - Municipality CBD Parking (Commercial) | Per Year | 5,000 |
| - Municipality CBD Parking (Private) | Per Year | 10,000 |
| - Hire of Municipality Parking Space | Per Day | 100 |
| - Municipality CBD Parking (Buses) | Per Day | 150 |
| - Private Taxi Parking | Per Day | 100 |
| - Taxi Parking | Per Day | 50 |
| - 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 Jamhuri 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 |
| Market stalls in other sub-county Headquarters | per month | 1,500 |
| Elwak SME Park | | |
| Closed stalls in Elwak SME park | per month | 1,500 |
| Open Shade stands in Elwak SME park | per month | 500 |
| Bulla Jamhuri Market | | |
| Market Stalls | Per month | 700 |
| Inside Shade | Per month | 500 |
| Outside Shade | Per month | 600 |
| Tailors | Per month | 500 |
| Bus Park Market | | |
| Large stalls | Per month | 1,500 |

Amendments to the schedules

24. (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

(3) which it next sits after the order is so laid, the order shall lapse, but without prejudice to anything previously done there under.

PART IV—PAYMENTS**Payments to the County**

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

(2) A County Revenue Collector or enforcement officer enforcing this Bill 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 Bill.

(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

26. (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 Bill;

(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 Bill 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

(6) appointment notice shall be presumed to be held by the agent and this money shall be due and payable to the County.

(7) 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 monies which may be held by the agent for, or due to the County Government

(8) 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 Bill 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.

(9) 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.

| | | |
|---|-------------------|--------|
| Installation of Overhead Fiber Optic | Per Pole | 500 |
| Concrete Pavement/Cabro Pavement | Per Meter | 30 |
| Hire of Tractors | Per Km | 1,000 |
| Street Lighting | | |
| - Application to Erect Street Lights | Charges per Pole | 500 |
| - Submission & Approval of Street Lights on Layout Design | Per Design | 20,000 |
| Firefighting & Disaster Management | | |
| Certificate of Inspection for Factory | Per Inspection | 10,000 |
| Premises Storing Dangerous Inflammable Materials | Per Inspection | 4,000 |
| Inspection of Fire Extinguishers | Per Extinguisher | 200 |
| Fire Inspection Facilities for Learning Institutions | | |
| - Certificate of Inspection for Petrol Station | Per Inspection | 7,000 |
| - Certificate of Inspection for Go Down | Per Inspection | 4,000 |
| - Certificate of Inspection for Commercial Premises | Per Inspection | 8,000 |
| - Inspection and Certification for Hotels, Guesthouses and Lodges (Above 50 Bed Capacity) | Per Annum | 10,000 |
| - Inspection and Certification for Hotels, Guesthouses and Lodges (31-49 Bed Capacity) | Per Annum | 8,000 |
| - Inspection and Certification for Hotels, Guesthouses and Lodges (21-30 Bed Capacity) | Per Annum | 6,000 |
| - Inspection and Certification for Hotels, Guesthouses and Lodges (Up to 20 Bed Capacity) | Per Annum | 4,000 |
| Certification of Dealers and Installers of Firefighting Equipment | Per Annum | 8,000 |
| Supervision of Installation of Underground Petroleum Tanks | Per Annum | 10,000 |
| Hire of Fire Engine for Cleaning | Per Hour | 5,000 |
| Hire of Fire Engine for Blocked Chimney | Per Service | 10,000 |
| Inspection of Scrap Yards (Big) | Per Service | 8,000 |
| Inspection of Scrap Yards (Small) | Per Service | 4,000 |
| Provision of Firefighting Services at County Airstrips | Per Plane Landing | 5,000 |
| Scrutiny of Building Plans | Per Annum | 2,000 |
| Fire Engine Standby Charges for Fire Risk Management | Per Hour | 2,000 |
| Fire Engine Standby Charges for Fire Risk (Each Firefighter) | Per Hour | 500 |
| Fire Engine Standby Charges for Fire Risk (Per 20 Liters) | Per Hour | 4,000 |
| Fire Station Training Visits | Per Visit | 5,000 |
| Fire Investigation and Report | Per Service | 10,000 |
| 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 County | Per Day | 10,000 |

| | | | |
|--|--|-------------------|--|
| | 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 |
| | Land Valuation Services, Land Rates and Property Management | | |
| | Provision Valuation | Per division | 5,000 |
| | Temporary Occupation License | Per Standard Area | 7,500 |
| | Exemption Inspection fee | Per Visit | 7,500 |
| | Valuation maps and plans | Per Copy | 3,750 |
| | Omission of a Rateable Property | Per Property | 7,500 |
| | Transfer of a rateable property | Per Property | 1,000 |
| | File rating records information | Per instance | 300 |
| | Ground rent | Per Standard Area | 4,500 |
| | Extension of lease | Per plot | 15,000 |
| | Search fees | Per search | 1,000 |
| | Rates Clearance Certificate | Per Plot | 2,500 |
| | Lease charges for the county land | Per acre per year | 30,000 |
| | Commercial urban Area | | 2,500 |
| | Commercial Rural Area | | 1,000 |
| | Residential Urban Area | | 1,000 |
| | Residential Rural Area | | 500 |
| | Site Value rate | Per Property | 2% of the value of the property unimproved |
| | Extract of property from valuation roll or supplementary valuation | Per Copy | 500 |
| | PART XV. 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 | | |
| | Installation of Electricity Poles/Post | Per Pole Annually | 300 |
| | Authority to Cut Road Reserve | Per Meter | 20 |
| | Hire of Road Reserve for Demonstration | Per Day | 1,000 |
| | Excavation and Laying of Cables Along Road Reserve | Per Meter | 30 |

PART V—OFFENCES AND PENALTIES

General penalty

27. (1) A person who commits an offence under this Bill shall be liable, on conviction, to a fine not exceeding thirty thousand shillings or to imprisonment for a term not exceeding three years.

(2) A person who commits an offence under this Bill for which no penalty is provided shall be liable, on conviction, to a fine not exceeding fifty thousand shillings or to imprisonment for a term not exceeding four (4) year.

Offences by staff of the County

28. A member of staff of the County or any other person having a duty to perform under this Bill who —

- 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;
- willfully refuses to do anything which that person knows or has reasonable cause to know is required to be done;
- interferes with any other person or process under this Bill, so as to defeat the provisions, requirements or purposes of this Bill;
- where required under this Bill to do anything to give effect to the provisions of this Bill, fails to do such thing;
- without reasonable cause omits to do something in breach of his or her duty under this Bill;
- willfully contravenes the provisions of this Bill to give undue advantage or favor to another person; or
- fails to prevent or report to the County Government or any other relevant authority, the commission of an offence committed under this Bill;
- 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 VI—MISCELLANEOUS

(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 Bill but which are not included in any of the Schedules to this Bill, 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 Bill 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 Bill: 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 function.

(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.

(4) Unless otherwise provided in this Bill, 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 Bill shall cease to apply on coming into effect of this Bill.

(5) The Executive Committee Member may make regulations—

- (a) for the better carrying out of the purposes and provisions of this Bill 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, licenses, demand notice and registers for revenue collection; and
- (f) to issue business codes in respect of all areas of collection

Measures to Prevent Non-Remittance of Collected Revenue

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

| | | |
|---|-----------------|---------|
| Billboards | | |
| Application fee for construction | Per Year | 20,000 |
| Hire of ground | Per Year | 50,000 |
| Advertisement on Billboards | | |
| Minimum charges on (6 x 8)M single face | Per Month | 30,000 |
| Minimum charges on (8 x 10)M per face | Per Month | 40,000 |
| Minimum charges on (8 x 12)M per face | Per Month | 50,000 |
| Minimum charges on (10 x 12)M per face | Per Month | 100,000 |
| Minimum charges Above (10 x 12)M per face | Per Month | 150,000 |
| 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 | 1,000 |
| 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 |

| | | | |
|---|---|-----------------|---------------|
| | Processing fee for communication masts e.g. Base Transmission Stations, Radio and Television frequency transmission sites | Per Mast | 25,000 |
| | 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 | 2,000 |
| | 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 |
| | Timber poles | Per timber/pole | 150 |
| | Other sorted tools | Per item | 100 |
| | Other assorted machines & equipment | Per item | 700 |
| PART XIII. 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 XIV – 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 |

- (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 handheld 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

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

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

Rationalization of Inter-County Taxation Provision

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

General Anti-Evasion Rule

32. (1) Against the background of multiple charges, the rate of evasion is more pronounced hence administrative inefficiency and loss of revenue. It's accordingly proposed to provide general anti evasion rule in the Finance Bill to deal with loss of revenue. (2) The main features of such a regime are —

- (a) consolidation of the multiple charges to businesses eligible for Single business permits by having a single regime and conservancy fee to cover other similar charges;
- (b) movement of goods across counties will be subject to movement permits agreed among counties;
- (c) automating collection point and processes for real time monitoring;

- (d) imposition of fine and penalties for mitigating tax evasion as set out in the First Schedule;
- (e) physical mapping of business premises within the county major centers and markets;
- (f) standardization of agricultural produce package as set out in the Fourth Schedule to the Bill.

Regulations

33. The Executive Committee Member may make regulations for better carrying out of the provision of this Bill and proper administration and effective collection of own source revenues in the County.

| | | | |
|--|---|-----------------|---|
| | Over 836.2 m2 but not exceeding 929.0 m2 | plinth Area m2 | 66,000 |
| | For every additional 92.9 m2 | plinth Area m2 | 1000 |
| | NOTE: Structural Engineering drawings for all the above shall be levied at 50% of initial architectural building plans charges | | |
| | Structural | | |
| | Application forms | | 300 |
| | Less than 46 | plinth Area m2 | 800 |
| | 47-92.9 | plinth Area m2 | 800 |
| | 93-139.3 | plinth Area m2 | 800 |
| | 139.4-185.8 | plinth Area m2 | 800 |
| | 185.9-278.7 | plinth Area m2 | 800 |
| | 278.8-371.6 | plinth Area m2 | 1,000 |
| | 371.7-464.5 | plinth Area m2 | 1,200 |
| | 464.6-557.4 | plinth Area m2 | 1,400 |
| | 557.5-650.3 | plinth Area m2 | 1,600 |
| | 650.4-743.2 | plinth Area m2 | 1,800 |
| | 743.3-836.1 | plinth Area m2 | 2,200 |
| | 836.2-929.0 | plinth Area m2 | 2,200 |
| | For every additional 92.9 | plinth Area m2 | 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 | per test | 3,000 |
| | Layers | | |
| | Demolition | per assessment | 1% of value |
| | Site Inspection fee | Per Visit | 3,000 (Municipalities) 2,000 (Towns, Markets and other areas) |
| | Processing fee for change of user/extension of lease | Per Plot | 5,000 |

| | | | |
|--|--|----------------|--------|
| | Over 185.9 m2 but not exceeding 278.7 m2 | plinth Area m2 | 25,000 |
| | Over 278.8 m2 but not exceeding 371.6 m2 | plinth Area m2 | 28,000 |
| | Over 371.7 m2 but not exceeding 464.5 m2 | plinth Area m2 | 30,000 |
| | Over 464.6 m2 but not exceeding 557.4 m2 | plinth Area m2 | 32,000 |
| | Over 557.5 m2 but not exceeding 650.3 m2 | plinth Area m2 | 34,000 |
| | Over 650.4 m2 but not exceeding 743.2 m2 | plinth Area m2 | 36,000 |
| | Over 743.3 m2 but not exceeding 836.1 m2 | plinth Area m2 | 38,000 |
| | Over 836.2 m2 but not exceeding 929.0 m2 | plinth Area m2 | 40,000 |
| | For every additional 92.9 m2 | plinth Area m2 | 12,000 |
| | Renewal Commercial Class after Lapse of 2 Years from initial date of approval | | |
| | Minimum charges for buildings below 46 m2 | plinth Area m2 | 6,400 |
| | Over 47 m2 but not exceeding 92.9 m2 | plinth Area m2 | 8,000 |
| | Over 93 m2 but not exceeding 139.3 m2 | plinth Area m2 | 9,600 |
| | Over 139.4 m2 but not exceeding 185.8 m2 | plinth Area m2 | 11,200 |
| | Over 185.9 m2 but not exceeding 278.7 m2 | plinth Area m2 | 12,800 |
| | Over 278.8 m2 but not exceeding 371.6 m2 | plinth Area m2 | 14,000 |
| | Over 371.7 m2 but not exceeding 464.5 m2 | plinth Area m2 | 16,000 |
| | Over 464.6 m2 but not exceeding 557.4 m2 | plinth Area m2 | 17,000 |
| | Over 557.5 m2 but not exceeding 650.3 m2 | plinth Area m2 | 19,000 |
| | Over 650.4 m2 but not exceeding 743.2 m2 | plinth Area m2 | 20,800 |
| | Over 743.3 m2 but not exceeding 836.1 m2 | plinth Area m2 | 22,000 |
| | Over 836.2 m2 but not exceeding 929.0 m2 | plinth Area m2 | 24,000 |
| | For every additional 92.9 m2 | plinth Area m2 | 900 |
| | Industrial Class | | |
| | Minimum charges for buildings below 46 m2 | plinth Area m2 | 26,880 |
| | Over 47 m2 but not exceeding 92.9 m2 | plinth Area m2 | 30,240 |
| | Over 93 m2 but not exceeding 139.3 m2 | plinth Area m2 | 33,600 |
| | Over 139.4 m2 but not exceeding 185.8 m2 | plinth Area m2 | 41,600 |
| | Over 185.9 m2 but not exceeding 278.7 m2 | plinth Area m2 | 45,360 |
| | Over 278.8 m2 but not exceeding 371.6 m2 | plinth Area m2 | 50,400 |
| | Over 371.7 m2 but not exceeding 464.5 m2 | plinth Area m2 | 57,000 |
| | Over 464.6 m2 but not exceeding 557.4 m2 | plinth Area m2 | 60,000 |
| | Over 557.5 m2 but not exceeding 650.3 m2 | plinth Area m2 | 65,000 |
| | Over 650.4 m2 but not exceeding 743.2 m2 | plinth Area m2 | 70,000 |
| | Over 743.3 m2 but not exceeding 836.1 m2 | plinth Area m2 | 75,000 |
| | Over 836.2 m2 but not exceeding 929.0 m2 | plinth Area m2 | 79,000 |
| | For every additional 92.9 m2 | plinth Area m2 | 12,000 |
| | Renewal Industrial Class after Lapse of 2 Years from initial date of approval | | |
| | Minimum charges for buildings below 46 m2 | plinth Area m2 | 15,000 |
| | Over 47 m2 but not exceeding 92.9 m2 | plinth Area m2 | 20,000 |
| | Over 93 m2 but not exceeding 139.3 m2 | plinth Area m2 | 24,000 |
| | Over 139.4 m2 but not exceeding 185.8 m2 | plinth Area m2 | 30,000 |
| | Over 185.9 m2 but not exceeding 278.7 m2 | plinth Area m2 | 35,000 |
| | Over 278.8 m2 but not exceeding 371.6 m2 | plinth Area m2 | 40,000 |
| | Over 371.7 m2 but not exceeding 464.5 m2 | plinth Area m2 | 46,000 |
| | Over 464.6 m2 but not exceeding 557.4 m2 | plinth Area m2 | 50,000 |
| | Over 557.5 m2 but not exceeding 650.3 m2 | plinth Area m2 | 54,000 |
| | Over 650.4 m2 but not exceeding 743.2 m2 | plinth Area m2 | 60,000 |
| | Over 743.3 m2 but not exceeding 836.1 m2 | plinth Area m2 | 62,000 |

| | |
|---|-----------------------------------|
| PART VII—PENALTIES | |
| Offense - Hawking/ obstruction/damaging designated walkway | Penalty Per Event (Amount) |
| Damaging of street light pole | 20,000 |
| Damaging of high mast | 30,000 |
| Construction on the sewer line/sewer way-leave | 5,000 |
| Development without approval | 10,000 |
| Damaging of classified roads and/or its structures | 10,000 |
| Dumping of waste/site excavation material on the roadway leave | 20,000 |
| Illegal slaughter of animals | 20,000 |
| Evading barrier/checkpoints (cees points) | 20,000 |
| Penalty for illegal cutting of trees | 30,000 |
| Destruction of county trees/flowers | 30,000 |
| Damage of clampers | 40,000 |
| Grounded vehicle at street parking bay | 100 per day |
| Littering in the CBD | 1,000 |
| Non-display/non-payment of parking penalty | 500 |

FIRST SCHEDULE

PART I—FINANCE AND ECONOMIC PLANNING

| Item | Particulars | Unit of Measure | Approved (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 |
| TENDER FEES AND CHARGES | | | |
| | Below KSH 500,000 | Per tender | Free |
| | 500,000 – 3,000,000 | Per tender | 2.5% of Tender Value |
| | 3,000,000 – 10,000,000 | Per tender | 2.5% of Tender Value |
| | 10,000,000 – 20,000,000 | Per tender | 2.5% of Tender Value |
| | 20,000,000 – 50,000,000 | Per tender | 2.5% of Tender Value |
| | 50,000,000 – 100,000,000 | Per tender | 2.5% of Tender Value |
| | 100,000,000 and above | Per tender | 2.5% of Tender Value |
| OTHER CHARGES | Completion certificate fee | Per contract | 10,000 |

| PART II. AGRICULTURE, LIVESTOCK AND FISHERIES | | | |
|---|--|-------------------|-----------------|
| Item | Particulars | Unit of Measure | Approved (Ksh.) |
| Livestock fees and charges & auction fee | Mandera Municipality | | |
| | Cows | Per cow | 300 |
| | Sheep and Goat | Per sheep or goat | 100 |
| | Camel | Per camel | 700 |
| | Donkey | Per head | 300 |
| | Other areas and Subcounties | | |
| | Cows | Per cow | 200 |
| | Sheep and Goat | Per sheep or goat | 100 |
| | 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 | | |
| | Sacco Members | | |
| | Cattle | Per head | 500 |
| | Sheep or goat | Per head | 200 |
| | Camel | Per head | 1,000 |
| | Other areas and subcounties | | |
| | 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 |
| | Goods on Transit (To and From) Nairobi | Per vehicle | 2,000 |
| | Goods on transit from Neighbouring countries | Per vehicle | 5,000 |
| | | | |
| Livestock Movement in other sub counties | Goat/Sheep | Per goat/sheep | 100 |
| | Donkeys | Per donkey | 200 |
| | Cows | Per cow | 200 |
| | Camel | Per camel | 500 |
| | Livestock Market gate collection | Per day | 50 |
| | | | |
| Livestock Vaccination | Camel | Per head | 30 |
| | Cattle | Per head | 20 |
| | Sheep/Goat | Per head | 10 |
| | Donkey | Per head | 20 |
| Roaming animal Charges | Cattle | Per head | 500 |
| | Sheep/Goat | Per head | 200 |
| | Donkeys | Per head | 300 |
| | Camel | Per head | 1,500 |
| Hire of Equipment | Hire of Dosa Tractors | Dry rate per hour | 5,000 |

| | | | |
|-----------------------------------|--|-----------------|---|
| | | | Market & Other areas) |
| | Certificate of Occupation | Per Application | 2,000 (Municipalities) 1,000 (Town, Market & Other areas) |
| | Sale of County Spatial Plan/Planning Policy Reports | | |
| | County Spatial Plan Full Version | Per Copy | 50,000 |
| | County Spatial Plan abridged (Popular) Version | Per Copy | 10,000 |
| | Urban Strategic Integrated Development Reports | Per Copy | 30,000 |
| | Urban Strategic Integrated Development abridged (Popular) Version | Per Copy | 5,000 |
| | Other Planning Policy Reports | Per Copy | 10,000 |
| | Base Maps, Outline Plans, Part Development Plans (PDPs) | Per Copy | 10,000 |
| PART XII – BUILDING PLAN APPROVAL | | | |
| | Architectural | | |
| | Less than 46 | plinth Area m2 | 1,600 |
| | 47-92.9 | plinth Area m2 | 4,000 |
| | 93-139.3 | plinth Area m2 | 7,500 |
| | 139.4-185.8 | plinth Area m2 | 9,600 |
| | 185.9-278.7 | plinth Area m2 | 11,200 |
| | 278.8-371.6 | plinth Area m2 | 12,300 |
| | 371.7-464.5 | plinth Area m2 | 14,100 |
| | 464.6-557.4 | plinth Area m2 | 16,000 |
| | 557.5-650.3 | plinth Area m2 | 17,600 |
| | 650.4-743.2 | plinth Area m2 | 19,200 |
| | 743.3-836.1 | plinth Area m2 | 20,800 |
| | 836.2-929.0 | plinth Area m2 | 22,400 |
| | For every additional 92.9 | plinth Area m2 | 2,000 |
| | Renewal Residential Class after Lapse of 2 Years from initial date of approval | | |
| | Minimum charges for buildings below 46 m2 | plinth Area m2 | 2,000 |
| | Over 47 m2 but not exceeding 92.9 m2 | plinth Area m2 | 3,000 |
| | Over 93 m2 but not exceeding 139.3 m2 | plinth Area m2 | 4,000 |
| | Over 139.4 m2 but not exceeding 185.8 m2 | plinth Area m2 | 5,000 |
| | Over 185.9 m2 but not exceeding 278.7 m2 | plinth Area m2 | 6,000 |
| | Over 278.8 m2 but not exceeding 371.6 m2 | plinth Area m2 | 7,000 |
| | Over 371.7 m2 but not exceeding 464.5 m2 | plinth Area m2 | 8,000 |
| | Over 464.6 m2 but not exceeding 557.4 m2 | plinth Area m2 | 9,000 |
| | Over 557.5 m2 but not exceeding 650.3 m2 | plinth Area m2 | 10,000 |
| | Over 650.4 m2 but not exceeding 743.2 m2 | plinth Area m2 | 11,000 |
| | Over 743.3 m2 but not exceeding 836.1 m2 | plinth Area m2 | 12,000 |
| | Over 836.2 m2 but not exceeding 929.0 m2 | plinth Area m2 | 13,000 |
| | For every additional 92.9 m2 | plinth Area m2 | 4,000 |
| | Commercial Class | | |
| | Minimum charges for buildings below 46 m2 | plinth Area m2 | 18,000 |
| | Over 47 m2 but not exceeding 92.9 m2 | plinth Area m2 | 20,000 |
| | Over 93 m2 but not exceeding 139.3 m2 | plinth Area m2 | 22,000 |
| | Over 139.4 m2 but not exceeding 185.8 m2 | plinth Area m2 | 24,000 |

| | | | |
|--|---|-----------------|---|
| | Plot registration Sub-County Headquarters | Per plot | 2,000 |
| | Plot registration –Other areas | Per plot | 1,000 |
| | Ownership Certificate | Per Plot | 3,500 |
| | Farm Rents | | |
| | Rain fed farm | Per year | 4,000 |
| | River bank farms | Per year | 10,000 |
| | Application for farm registration form | Per farm | 1,000 |
| | Registration for a farm | Per Acre | 5,000 |
| | Land Survey | | |
| | Records search fees | per plot | 500 |
| | Survey fees – Demarcation | per plot | 1,500 |
| | Survey fees – cadastral | per plot | 13,000 |
| | Survey fees - Topo Survey – Small farms | per farm | 6,000 |
| | Survey fees - Topo Survey – Large farms | per farm | 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 | 3,000 |
| | Preparation of PDP - farms | per Plot | 5,000 |
| | Extension/Renewal of lease | per Plot | 30,000 |
| | Duplicate of allotment lost form | per plot | 2,000 |
| | Consent to charge | per plot | 5,000 |
| | Renewal of lease | Per year | 100,000 |
| | Change of user | | |
| | From Residential to commercial | per plot | 25,000 |
| | From Residential to business cum residential | Per plot | 10,000 |
| | Residential/General commercial to petrol station | Per Plot | 150,000 |
| | Residential to Institutional | Per Plot | 100,000 |
| | from Agricultural to Commercial/residential | per plot | 25,000 |
| | Agriculture to Petrol Station | | 150,000 |
| | Agriculture to Institutional | | 100,000 |
| | from Commercial to industrial | per plot | 30,000 |
| | From Commercial to residential | per plot | 15,000 |
| | From Commercial to business cum residential | per plot | 15,000 |
| | from Industrial to residential | per plot | 15,000 |
| | Extension of user | per plot | 15,000 |
| | Temporary Occupation License (T.O.L) | | |
| | T.O.L Application Fee | | 2,000 |
| | T.O.L Annual Renewal Fee | Per Year | 1,000 |
| | Identification fee | | 500 |
| | Supervision fee | | 500 |
| | Acquiring forms and certificates for Development Permission | | |
| | Application for Development Permission | Per Form | 1,000 |
| | Submission Certificate | Per Form | 1,000 |
| | Certificate of Compliance | Per Application | 1,500 (Municipalities) 1,000 (Town, |

| | | | |
|--|-----------------------------------|-------------------|--------|
| | Front loader | Dry rate per hour | 4,500 |
| | Hire of Farm Tractors (Ploughing) | Dry rate per acre | 1,500 |
| | Hire of Farm Tractors (Harrowing) | Dry rate per acre | 1,000 |
| | Hire of Farm Tractors (Ridging) | Dry rate per acre | 1,000 |
| | Hire of Farm Tractors (Levelling) | Dry rate per acre | 2,000 |
| | Hire of tractors and trailers | Per day | 10,000 |
| | Crawler tractor | Per hour | 6,000 |

PART III – AGRICULTURAL PRODUCE CESS

| Item | Particulars | Unit of Measure | Approved (Ksh.) |
|-------------------------------------|-------------------------------------|-----------------|-----------------|
| Maize/Beans/Rice/Millet Cess | Per bag 50kgs | Per bag | 50 |
| | Per bag 90kgs | Per bag | 100 |
| | Pickups/Nissan | Per vehicle | 2,500 |
| | Canter 3-5 tonnes | Per vehicle | 3,500 |
| | Trailers/Lorry 6-10 tonnes | Per vehicle | 6,000 |
| | Trailers/Lorry 10-20 tonnes | Per vehicle | 10,000 |
| | Trailers/Lorry above 20 tonnes | Per vehicle | 15,000 |
| Fruits/Vegetables Cess | | | |
| | Donkey cart | Per donkey cart | 1,000 |
| | Pickups/Nissan | Per vehicle | 2,500 |
| | Canter 3-5 tonnes | Per vehicle | 3,500 |
| | Trailers/Lorry 6-10 tonnes | Per vehicle | 5,000 |
| | Trailers/Lorry 10-20 tonnes | Per vehicle | 6,000 |
| | Trailers/Lorry above 20 tonnes | Per vehicle | 10,000 |
| Sisal Mkoma Product | | | |
| | Donkey Cart | Per trip | 500 |
| | Lorry 7 tonnes | Per trip | 1,500 |
| | Lorry 10-15 tonnes | Per trip | 2,000 |
| | Lorry above 15 tonnes | Per trip | 2,200 |
| | Lorry 15 tonnes and above (Outside) | Per trip | 3,500 |
| Other Cesses | | | |
| | 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 | Per tonne | 5,000 |

| PART IV – DETAINED ROAMING ANIMALS | | | |
|------------------------------------|----------------------|-----------------|-----------------|
| Item | Particulars | Unit of Measure | Approved (Ksh.) |
| Maintenance of Animals per day | | | |
| | Donkey | Per day | 300 |
| | Goat/Sheep | Per day | 200 |
| | Camels | Per day | 1,000 |
| Other Charges | | | |
| | Vaccination of pets | Per head | Cost plus 10% |
| | Flayers certificate | Per 6 months | 2,000 |
| | Cess on fish harvest | Per basket | 100 |

PART V – ENVIRONMENT, WATER AND NATURAL RESOURCES CESS

| Item | Particulars | Unit of Measure | Approved (Ksh.) |
|-------------------------|----------------------------------|-------------------|-----------------|
| 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 Boreholes | | | |
| | Goat and sheep | Per head | 2 |
| | Camel | Per head | 10 |
| | Cattle | Per head | 5 |
| | Donkey | Per head | 5 |
| | Jerrican | Per 20 Litre | 2 |
| | Water Boozer (10,000–20,000m³) | | 2,000 |
| MADAWASCO/ELWASCO | | | |
| | Connection fee for water piping | | |
| | Mandera and Elwak Municipalities | Per connection | 1,500 |
| | Other sub-county headquarters | Per connection | 1,000 |
| | Reconnection in the County | | 1,500 |
| | Line transfer | | 1,500 |
| | Household connection ELWASCO | Per cubic meter | 150 |
| | Water kiosks | Per 5000 Liters | 1,000 |
| | Water bottlers vendors | Annual | 12,000 |
| | Penalty for illegal connections | (institution) | 100,000 |
| | | | |
| | Private water boozers licence | Annual | 10,000 |
| | Shallow well licence | Annual | 10,000 |
| | Commercial water use | Per Month | 3,500 |
| | Exhauster services ELWASCO | Per trip | 12,000 |

| | | | |
|--|---|-----------------|--|
| | Photocopy | Per Page | 10 |
| | 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 XI. 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 |
| | Confirmation letter | per plot | 5,000 |
| | Land Transfer Fees | | |
| | Land transfer fee- Mandera Municipality | Per transfer | 10,000 |
| | Land transfer fee- Elwak Municipality | Per transfer | 8,000 |
| | Land transfer fee- Other- Sub county Headquarters | Per transfer | 7,000 |
| | Land transfer fee- Other Areas | Per transfer | 6,000 |
| | Application for dispute resolution form | per application | 1,000 |
| | Dispute resolution | Per Plot | 10,000 |
| | Plot Rent/Rate | per plot | |
| | 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 |
| | Mandera Municipality Developed – Residential Unsurveyed | per plot | 1,000 |
| | Other Sub-county Headquarters - Heavy Commercial | per plot | 5,000 |
| | Other Sub-county Headquarters - Commercial | per plot | 2,500 |
| | Other Sub-county Headquarters - Residential | per plot | 1,000 |
| | Other Areas – Developed | Per plot | 800 |
| | Other areas - Not developed | per plot | 500 |
| | Leases | Per plot | As indicated in the leasehold agreements |
| | Plot registration | | |
| | Plot registration application fees | Per application | 1,000 |

| | | | |
|--|---|-----------------|---------|
| | Renal Dressing Catheter Disconnection Pack | Kit | 250 |
| | Renal Fistula Dressing HD Connection- Disconnection Kit | Kit | 320 |
| SPECIAL PHARMACEUTICAL PRODUCTS | | | |
| | 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 X 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 and Plan Approval | Per Plan | 20,000 |
| | Property Management License | Annual | 50,000 |
| | Library Services | | |
| | Adult Entrance Fee | Per Day | 30 |
| | Junior Entrance Fee | Per Day | 20 |
| | Printing | Per Page | 30 |
| | Scanning | Per Page | 30 |

| | | | |
|--|---|-----------------|--------|
| | Licensing private water boozers in Elwak | | |
| | | Per annum | 6,000 |
| | Per service | | 6,000 |
| | Construction and building site connection fee | | |
| | New connections (Domestic) | Per | 6,000 |
| | New connection (Institution) | Per | 10,000 |
| | Construction and building site consumptions | Per cubic meter | 250 |
| | Monthly Domestic use | Per month | 1,000 |

PART VI—ROYALTIES/QUARRYING

| Item | Particulars | Unit of Measure | Approved (Ksh.) |
|---------------------------|---|-----------------|---------------------------|
| Environmental certificate | | | |
| | Stone quarrying permit | Per year | 20,000 |
| | Sand and blast quarrying permit | Per year | 10,000 |
| Royalties/Quarrying Sand | | | |
| | | | |
| | Canter 3-6 tonnes | Per trip | 200 |
| | Lorry 7-10 tonnes | Per trip | 500 |
| | Lorry 11-20 tonnes | Per trip | 1,000 |
| Hardcore Stones | Lorry above 20 tonnes | Per trip | 1,000 |
| | | | |
| | 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 |
| Ballast | Lorry above 20 tonnes | Per trip | 1,200 |
| | | | |
| | 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/Kerosene | Per drum | 200 |
| Water asset maintenance | Ethiopian diesel/Petrol/Kerosene | Per 20 Litre | 5 |
| | | | |
| | Urban WSPs | Per m³ | 3 |
| | Rural WSPs | 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 DISPOSAL | | | |
|--|-----------------------|-----------------|-----------------|
| Item | Particulars | Unit of Measure | Approved (Ksh.) |
| 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 |
| Chemical Refuse | | Per load | 6,000 |
| Liquid Refuse | | Per load | 3,000 |
| Penalties for dumping/discharging waste without approval | | | 10,000 |

PART VIII—PUBLIC HEALTH DEPARTMENT

| Item | Particulars | Unit of Measure | Approved (Ksh.) |
|--|--|------------------|-----------------|
| Vaccination | Yellow Fever vaccination (vaccine is ours) | 1 Dose | 500 |
| | Yellow Fever vaccination (vaccine not ours) | 1 Dose | 300 |
| | Vaccination card/yellow fever certificate | Per Card | 300 |
| | Vaccination services done (card and vaccine) | 1 Dose | 50 |
| | Unscheduled vaccination charges | Per visit | 700 |
| | | | |
| Medical exam 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 | Per Inspection | 12,000 |
| | Public Health Inspection Certificate | Per Inspection | 1,000 |
| | Public health certificate for Hardware | Annual | 1,000 |
| | Public health certificate for petrol stations | Annual | 1,000 |
| | Public health certificate for Butcheries | Annual | 500 |
| | Application for examination of drain layers/plumbers | Per Paper | 3,000 |
| | Plumber and drain layers annual license | Annual | 9,000 |
| | | | |
| Public Health Certificate | Clinics re-inspection | Annual | 1,000 |
| | Nursing home re-inspection | Annual | 1,000 |
| Public health school inspection report | Nursery schools | | 2,000 |
| | Primary schools | | 4,500 |
| | Secondary schools | | 7,000 |

| | | | |
|----------------|--|-------------|-------|
| | Reconstitution, 100mg Or Solution for Injection (Preservative Free 100mg/ml) | | |
| | Dactinomycin Injection, Powder for Reconstitution, 500 MicroGrams Vial | per Vial | 1100 |
| | Fluorouracil Injection,SolutionFor 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 | | | |
| | Hemodialysis blood lines with drainage bag, percutor arterial and venous line with a filter, transducer, infusion set & recirculator (Nipro) | Per Piece | 500 |
| | Haemodialysis Tubing (Blood Line) Universal With Bag, Percutor Art. & Ven. With Filter, Transducer, Infusion &Recirculator - Adult (Bellco) | per Piece | 750 |
| | Dialyzer .Surface area 1.7m2 (Nipro) | per Piece | 1400 |
| | Dialyzer Surface area 1.8m2 (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 x20cm (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 Plus21%(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 |

| | | | |
|--|--|-------------|-------|
| | 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 | | |
| | 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 injection1mg/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,5ml30mg | 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/ml50ml vial (500mg) (Roche) | per Vial | 98550 |
| | Cytarabine Injection, Powder For | per Vial | 270 |

| | | | |
|--|---|-----------------|--------|
| Liquor license fee and inspection | | | 10,000 |
| Building plan certification | | | |
| Residential Plans | | | |
| | Un-storeyed | Per Plan | 1,000 |
| | Single storey | Per Plan | 3,000 |
| | Multi storey >1 | Per Plan | 5,000 |
| Commercial | | | |
| | Un-storeyed | Per Plan | 3,000 |
| | Single storey | Per Plan | 5,000 |
| | Multi storey >1 | Per Plan | 10,000 |
| Commercial cum Residential | | | |
| | Un-storeyed | Per Plan | 5,000 |
| | Single storey | Per Plan | 5,000 |
| | Multi storey >1 | Per Plan | 10,000 |
| Industrial | | | |
| | Un-storeyed | Per Plan | 6,000 |
| | Single storey | Per Plan | 11,000 |
| | Multi storey >1 | Per Plan | 15,000 |
| Institutional (School, church | | | |
| | Un-storeyed premises | Per Plan | 5,000 |
| | Single storey | Per Plan | 6,000 |
| | Multi storey >1 | Per Plan | 10,000 |
| Food and Hygiene license | | | |
| | Categories of Premises: | | |
| | Market Stalls and Retail Grocery Shops | Per Year | 500 |
| | General Shops and Retail Butcheries | Per Year | 500 |
| | Restaurants,Members clubs, medium supermarkets, Vehicles, Meat wholesalers etc. | Per Year | 3000 |
| | Hotels, Night Clubs, Slaughter houses, large scale supermarkets, Warehouses, Wholesalers, Godowns, Medium class bakeries, small scale food Processing factories | | 5000 |
| | 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 | 50,000 |
| | Mileage within the county | Per KM | 100 |
| | Mileage outside the county | Per KM | 130 |

| Item | Particulars | Unit of Measure | Approved (KSh.) |
|------|---|-----------------|-----------------|
| | Blockage removal within premises per blockage Covered | Per blockage | 500 |

| | | | |
|--|--|--------------|--------|
| | Domestic waste removal high class residential/County Institutional house | Per month | 200 |
| | Community Based Organizations | per contract | 20,000 |
| | Penalty on illegal discharge of sewerage to storm water drainage system | per offence | 20,000 |

PART IX—MEDICAL HEALTH DEPARTMENT

AMENITY WARD

| Item | Particulars | Unit of Measure | Approved (KSh.) |
|------|------------------------------|-----------------|-----------------|
| | Admission Fee | Per person | 300 |
| | Amenity Deposit | Per Person | 5,000 |
| | Consultation/Medical Review | Per person | 500 |
| | Consultation/Surgical Review | Per person | 500 |
| | 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 Scaling | | 500 |
| | Fine scaling | | 500 |
| | Polishing | | 500 |
| | Root Canal Treatment (Anterior tooth) | Per tooth | 2000 |
| | IMF(Inter Maxillary Fixation) | | 2,000 |

| | +Hydrochlothiazide 12.5 Mg Tablets | | |
|------|---|-----------------|----------|
| | 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 |
| Item | Particulars | Unit of Measure | Approved |
| | | | (KSh.) |
| | Rivaroxaban tablet 15mg (film coated) | per tab | 20 |
| | Rivaroxaban tablet 20mg (film coated) | per tab | 20 |
| | Spirolactone 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 Simethicone400Mg/80Mg/100Mg/200Mg 180ml | per Bottle | 220 |
| | Salbutamol2Mg,Bromohe xine 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 Injection(Epanutin) | per Ampoule | 400 |
| | 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 B600Iu/1%/3.5Mg/G Eye/EarDrops,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% | 7.5 ml Bottle | 100 |
| | W/V And Neomycin Sulphate 0.5% W/V.(Probeta N) | | |
| | Sodium Dichloroisocyanurate 2.5G Tablets | per tab | 20 |
| | Hepatitis B Vaccine (Adult) 20mcg/ml, 1ml vial (Generic) | per Vial | 200 |

| | | | |
|--|--|------------------|------|
| | 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 Injection 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 Injection - 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 Injection - 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 | | |
| | 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.Pyroli Kit(Clarithromycin 500Mg,Amoxicillin 1 Gm,Lansoprazole 30Mg) | per Kit | 1000 |
| | Lorsatan 50Mg Tablets | per tab | 2 |
| | Losartan Pottasium 50Mg | per tab | 2 |

| Item | Particulars | Unit of Measure | Approved (KSh.) |
|------------|--|-----------------|-----------------|
| | 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 |
| | Pulpotomy | | 1000 |
| | Stainless steel crown | | 1000 |
| | 1st stage pulpectomy | | 1,000 |
| | 2nd stage pulpectomy | | 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 excision | | 1000 |
| | Incision And Drainage | | 1,000 |
| | Indirect Laryngoscopy | | 1,000 |
| | Posterior Nose Packing | | 1000 |
| | Closed nasal fracture reduction | | 4000 |
| | Removal Of Growth | | 1,500 |
| EYE CLINIC | | | |
| | Consultation | Per person | 2000 |
| | Bi Focal Lens | Per person | 2,500 |

| Item | Particulars | Unit of Measure | Approved (KSh.) |
|--------------------|----------------------------------|-----------------|-----------------|
| | Bilamellar Tassel Plate Rotation | Per person | 500 |
| | Cataract Extraction | Per person | 1,000 |
| | Chalazion Excision | Per person | 500 |
| | Conjunctival Growth Excision | Per person | 500 |
| | Conjunctival Growth Excision | 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 |
| WARDS | | | |
| | ADMISSION FEE | Per person | 100 |
| | Daily Bed Charges | Per day | 200 |
| | Daily Fluid Charge | Per day | 150 |
| | Daily Nursing Charges | Per day | 200 |
| | Fetus 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 | | | |
| | 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 |

| | | | |
|--|---|------------------|-------|
| | Nipple Head Bottle | | |
| | Sodium Lactate Solution With Euro Cap/ Collapsible Bag | 500ml | 50 |
| | Sodium Lactate Solution Bottle | 500ml | 50 |
| | Sodium Stibogluconate - 100Mg/ml | 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 50ml Bottle | 30 |
| | Benzyl Benzoate Emulsion, 25% w/v, 100ml | 100ml 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, | 20gm | 200 |
| | Neomycin 3.5mg | | |
| | Povidone Iodine Mouth Wash 1% W/V , 100ml | 100ml | 50 |
| | Alcohol Based Hand Rub | 500ml Bottle | 200 |
| | Chlorhexidine Gluconate 0.2% Mouth Wash | 100ml | 200 |
| | Chlorhexidine Gluconate - 5% | 5L | 0 |
| | Chlorhexidine Gel 4% (As Di gluconate 7.1%) - 10Gm Tube | 10Gm | 50 |
| | Enzymatic Detergent | 4 Liters | 0 |
| | Ethanol (Denatured) - 70% | 5L | 0 |
| | Methylated Spirit/EthanolDenatured (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 |

| | | | |
|--|--|------------------|------|
| | 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. | 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 |
| | Heparin Injection - 5000Units/ml 1ml | per Vial | 150 |
| | Heparin 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 AcetonideInjection (Injectable Suspension) 40mg/1ml | per Ampoule | 200 |
| | Biphasic Insulin 30/70 100Iu/ml 3ml Prefilled Pen | per Pack Of 5S | 500 |
| | Insulin Pen Needles 30Gx8Mm | Pack Of 100S | |
| | 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 Injection 60mg/ml Amp | per Ampoule | 200 |
| | Phenobarbitone Injection 60mg/ml Amp | PerAmpoule | 200 |
| | Phenobarbitone Injection - 200Mg/ml | per Ampoule | 300 |
| | Phyto menadione Injection (Vit K1) - 10Mg/ml(Adults) 1ml Ampoule | per Ampoule | 150 |
| | Phyto menadione Injection (Vitamin K) 10Mg/ml (0.2 Ampoule)-Paediatric | per Ampoule | 150 |
| | Vitamin B1,B6,B12, Nicotinamide, Vitamin C Injection | l Pair | 600 |
| | Propofol IV 10mg/ml | 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 | 500ml | 50 |
| | Sodium Chloride/Normal Saline Solution - 0.9% | 500ml | 50 |

| Item | Particulars | Unit of Measure | Approved (KSh.) |
|------|-------------------------------|-----------------|-----------------|
| | Blood Grouping | Per test | 100 |
| | Blood Sugar | Per test | 100 |
| | Blood Urea | Per test | 300 |
| | Brucella Test | Per test | 150 |
| | Bs For MPS | Per test | 50 |
| | Serum Calcium | Per test | 300 |
| | CRP | Per test | 500 |
| | Serum magnesium | Per test | 300 |
| | Cardiac Enzymes | 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 |
| | Eosinophil Count | Per test | 50 |
| | Full Hemogram | Per test | 400 |
| | Gram Staining General | Per test | 300 |
| | Grouping and Cross Match | Per test | 500 |
| | Hb Hemoglobin | 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 |
| | H-Pylori (Abs Blood Specimen) | Per test | 350 |
| | H-Pylori (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 |

| Item | Particulars | Unit of Measure | Approved (KSh.) |
|------|-------------------------------------|-----------------|-----------------|
| | 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 Examination | 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 | | |
| | Laparoscopic procedures | Per surgery | 15,000 |
| | Thoracotomy | Per surgery | 7,000 |
| | Prostatectomy | Per surgery | 7000 |
| | ORIF | Per surgery | 10,000 |

| | | | |
|--|---|----------------------|-------------|
| | Co-Trimoxazole Suspension - 240Mg/5ml | 50ml Bottle | 20 |
| | Digoxin Elixir/Oral Solution - 50Mcg/ml | per 60ml Bottle 2000 | |
| | Domperidone Img/ml Syrup | 3per 0ml Bottle 100 | |
| | Fluconazole Suspension - 50Mg/5ml | Per bottle | 100 of 35ml |
| | Flucloxacillin 125mg/5ml Suspension, 100ml bottle | 100ml | 100 |
| | Hematinic 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, per 100ml | 20 | |
| | Vitamin B1-1mg, Vitamin B2-0.5mg, Vitamin B6-0.5mg, Vitamin B12-2mcg, D-Panthenol-0.5mg, Niacinamide-5.0mg) | | |
| | Multivitamin Syrup | 100 ml | 50 |
| | Nystatin Suspension - 100 000Iu/ml | 30ml | 50 |
| | Co-Pack Of 4 Sachets Of Low Osmolarity OR's (500ml | per Co-Pack | 50 |
| | Formulation) + 10 Tablets Of | | |
| | Dispersible Zinc Sulphate Tablets 20Mg | | |
| | 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 | 10 ml Vial | 500 |
| | 10ml | | |
| | 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 |
| | Chloramphenicol 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 | per Ampoule | 400 |
| | Flucloxacillin Injection - 250Mg | per Vial | 50 |
| | Flucloxacillin Injection 500mg (PFI) | per Vial | 100 |

| | | | |
|--|---|-------------------------|------|
| | 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 Butyl bromide Tablets 10Mg (F/C) | Per Tab | 7 |
| | Ibuprofen Tablets - 200Mg | Per Tab | 1 |
| | Levofloxacin 500Mg Tablets | Per Tab | 10 |
| | Levothyroxine Sodium 100Mcg Tab | Per Tab | 2 |
| | Loperamide Capsules - 2Mg | Per Tab | 1 |
| | Metformin 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 Tablets500Mg (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 | Per Tab | 10 |
| | CAPSULES 200,000 IU | | |
| | 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 | per bottle | 100 |
| | Drop 90Mg/0.6 ml | | |
| | Cetirizine 5mg/ml | per 60ml Bottle 20 | |

| Item | Particulars | Unit of Measure | Approved (KSh.) |
|------|---------------------------------------|-----------------|-----------------|
| | 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 Hysterectomy) | Per surgery | 7,000 |
| | T.V.H (Transvaginal hysterectomy) | Per surgery | 7,000 |
| | Thyroidectomy | 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 |
| | Appendicectomy | Per surgery | 7,000 |
| | Urethroplasty | Per surgery | 7,000 |
| | Hemorrhoidectomy | 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 |
| | Circumcision | 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 |
| | Catheterization 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 |

| Item | Particulars | Unit of Measure | Approved (KSh.) |
|------|--------------------------------------|-----------------|-----------------|
| | Laundry Male Ward | | 100 |
| | Male Ward-Accomodation | | 200 |
| | Oxygen | | 500 |
| | Skin Traction male ward | | 200 |
| | Tissue Paper | Per packet | 30 |
| | MATERNITY WARD | | |
| | FREE VIA SHA | | |
| | 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 Labor | 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 |

| | | | |
|--|--|------------|-------|
| | 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 | | |
| | 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 |
| | Amoxycillin Capsules - 250mg | Per Tab | 2 |
| | Amoxicillin 500mg Capsules | Per Tab | 3 |
| | Amoxicillin Tablet 250mg Dispersible, Scored | Per Tab | 10 |
| | Amoxycillin/Clavulanic Dispersible Tablets 228.5mg | Per Tab | 35 |
| | Amoxycillin/Clavulanic Potassium Tabs (875+125mg) 1gm | Per Tab | 20 |
| | Ampicillin/Cloxacillin 500mg Capsules | Per Tab | 5 |
| | Atenolol Tablets 50mg | Per Tab | 1 |
| | Azithromycin 500mg | per Tab | 10 |
| | Bisacodyl 5mg Tablets | Per Tab | 1 |
| | 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 0.25mg Tablets (Blister Pack | Per Tab | 10 |
| | Digoxin Tablets - 250mcg | Per Tab | 5 |
| | Dihydrocodeine Tartrate Tab 30mg | Per Tab | 10 |
| | Diloxanide Furoate Tab 500mg | Per Tab | 3 |
| | Domperidone 10Mg Tablets | Per Tab | 2 |
| | Doxycycline Capsules 100mg | Per Tab | 2 |
| | Enalapril Tablets 5mg | Per Tab | 1 |
| | Esomeprazole 20Mg Tablets | Per Tab | 2 |
| | Etamsylate Tablets 500mg | Per Tab | 10 |
| | Ferrous Sulph./Folic Acid | | |
| | Tablets | | 1 |
| | 200mg/400mcg Blister Pack | Per Tab | |

| | | | |
|--|--|------------|--------|
| | OPN Card Children | Per person | 20 |
| | Referrals | | |
| | Requests Referral To Other Hospitals Nairobi | 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 | 5000 |
| | 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 Tones 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 | 8,000 |
| | Ct scan With Contrast | Per person | 1,500 |
| | Doppler Ultra Sound | Per person | 1,500 |
| | ECG | Per person | 800 |
| | Echocardiogram | 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 | 5,000 |
| | Head Ct Scan | Per person | 5,000 |
| | Head Ct Scan Contrast | Per person | 6,000 |
| | HSC Xray General | Per person | 1,500 |
| | Humera 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 |

| | | | | |
|--|---------------------------------------|-----------------|-----------------|----------|
| | MORTUARY | | | |
| | Disposal Of Still Births | | | 10,000 |
| | Embalming | | | 2,000 |
| | Mortuary Admission Fee | | | 500 |
| | Particulars | | Unit of Measure | Approved |
| | | | | (KSh.) |
| | OT CHILD | | Per person | 50 |
| | PRESSURE | GARMENTS(ABOVE | Per person | 2,000 |
| | 12YRS) | | | |
| | PRESURE | GAREMNTS (ABOVE | Per person | 4,000 |
| | 12YRS) | | | |
| | INJECTION FOR CHILDREN (BELOW 5YRS) | | Per person | 20 |
| | INJECTION FOR ADULTS | | Per person | 100 |
| | JADDEL(INSERTION OR REMOVAL) | | Per person | 100 |
| | SESSION (ASSESSMENT & TREATMENT) | | PER PERSON | 100 |
| | SESSIONS (ASSESSMENT & TREATMENT) | | PER PERSON | 200 |
| | SPLINTING (ORTHOPLAST) (5-12 YRS) | | PER PERSON | 1,500 |
| | SPLINTING (ORTHOPLAST) (5-12 YRS) | | PER PERSON | 3,000 |
| | SPLINTING (ORTHOPLAST) (ABOVE 12 YRS) | | PER PERSON | 2,000 |
| | SPLINTING (POP) (5-12 YRS) | | PER PERSON | 200 |
| | SPLINTING (POP) (ABOVE 12 YRS) | | PER PERSON | 200 |
| | OUTPATIENT | | | |
| | 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 SIRING | | PER PERSON | 200 |
| | GASTRIC LAVAGE | | 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 |
| | MEDICAL CLINIC | | Per person | 1,500 |
| | MEDICAL EXAMINATION | | Per person | 500 |
| | NORPLANT(INSERTION AND REMOVAL) | | Per person | 100 |

| Ite m | Particulars | Unit of Measure | Approved (KSh.) |
|----------|--|--------------------|--------------------|
| | 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 |
| | 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)(512YRS | Per person | 400 |
| | FINGER SPLINTING | Per person | 600 |
| | (ORTHOPLAST)(ABOVE 12 YRS) | | |
| | 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 | Per person | 200 |
| | ORTHOPLAST(ABOVE12YRS) | | |
| | NECK-COLLAR- ORTHOPLAST(ABOVE 12YRS) | Per person | 2,000 |
| | OT ADULT | Per person | 80 |
| | 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 Chargers | 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-Accomodation | Per day | 50 |
| | Tissue Paper | Per packet | 30 |
| | Tissue Paper | Per packet | 30 |
| | Bed Fee | per day | 100 |
| | PEADS WARD | | |
| | Admission Fee For PEADS | Per person | 50 |
| | Bed Charges | Per day | 50 |
| | Daily Bed Charges | Per day | 50 |
| | Daily Nursing Charges | Per day | 100 |
| | Oxygen | | 500 |
| | Paediatric Ward-Accomodation | Per day | 50 |
| | Paediatric Ward-Accomodation | 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 FRUCTURE MIDSIFT | Per person | 700 |
| | ABOVE KNEE POP FRUCTURE MIDSIFT TIBIA | Per person | 1200 |
| | BELOW ELBOW | Per person | 500 |
| | BELOW KNEE POP | Per person | 800 |
| | Crutches | Per person | 2,000 |
| | FEMUR SKIN TRACTION(ADULT SIZE) | | 1,500 |
| | Pop | Per person | 300 |
| | P.O.P APPLICATION | Per person | 200 |
| | POP BOOT E.G TRACTURETARSAL 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 |