

39

EMBU COUNTY GOVERNMENT



DEPARTMENT OF FINANCE & PLANNING

OFFICE OF THE COUNTY EXECUTIVE COMMITTEE MEMBER FOR FINANCE AND ECONOMIC PLANNING/HEAD OF COUNTY TREASURY.

Address: P. O. Box 36 - 60100 Embu Town House Email: info@embu.go.ke

Ref: EC/FEP/CA/7 VOL.IV. 2(39)

Date: 27th November, 2023

*3a Fiscal Analyst
Provide for professional
guidance and fiscal note on the bill
30/11/23*

The Clerk,
County Assembly of Embu,
P.O Box 140 - 60100,
EMBU.

Dear Sir,

RE: EMBU COUNTY FINANCE BILL 2023

The above subject matter refers.

Forwarded herewith kindly find the Embu County Finance bill 2023 for your action.

Thank you.

Yours Sincerely,

[Signature]

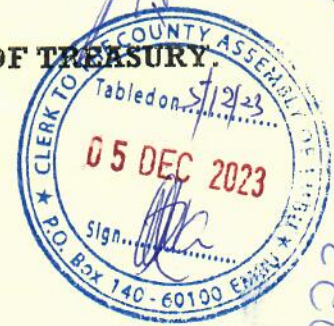
Prof. Kinyua Nyaga Kamaria.

CECM FINANCE & ECONOMIC PLANNING / HEAD OF TREASURY.

Copy to: County Secretary.

Encls.

*2
CCA
Approved for filing
Let's have the fiscal
note to inform the
Committee
[Signature]
30/11/23*



*CA-LAP
T.S.A.
[Signature]
30/11/2023*

*For. Speaker
F-T
[Signature]
30/11/23*

*3h
SLPCS
[Signature]
30/11/23*

*Noted
D.A.
D.A.
4.12.2023*

The Embu County Finance Bill 2023
THE EMBU COUNTY FINANCE BILL 2023
ARRANGEMENT OF SECTIONS

Sections

PART 1 – PRELIMINARY

1 – Short Title and Commencement

2 – Interpretation

3 – Directions, resolutions, etc. under the repealed Local Government Act to continue to apply

PART II – TAXES, FEES AND CHARGES PAYABLE AND RATES APPLICATION

4 – Annual Fees

5 – Fees Due and Payable

6 – Duty to pay fees

7 – Categorization of Commercial Centres

8 – Business licences or Permits

9 – Rent and Rates

10 – Cess or Market Fee

11 – Periodic charges

12- Other license fees and charges

13 – Special Permits

14 – Fees in respect of market rates

15 – Fees for Other activities not contained in the schedule

16 – Persons with Disability Exempted from charges

17 – Appointment of Agents

18 – Penalties for Defaulters

19 – County Revenue Account

20 – Failure to pay

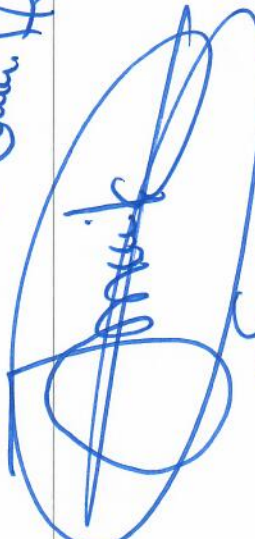
PART III – MISCELLANEOUS PROVISIONS

21 – Offences and General Penalty

22 – Power to make regulations

23 –Transitional Provisions



CAIT
Approved for Tubung
then get the fiscal note
to inform the Council

Sof
28/11/2023

SCHEDULES

FIRST SCHEDULE – BUSINESS PERMITS

SECOND SCHEDULE – FEES AND CHARGES

THIRD SCHEDULE – HEALTH

FOURTH SCHEDULE – EDUCATION

FIFTH SCHEDULE – LANDS, SURVEY, PHYSICAL PLANNING AND URBAN DEVELOPMENT

SIXTH SCHEDULE – ROADS, TRANSPORT AND PUBLIC WORKS

SEVENTH SCHEDULE – AGRICULTURE, LIVESTOCK AND COOPERATIVE DEVELOPMENT

EIGHTH SCHEDULE – TRADE, TOURISM, INVESTMENT AND INDUSTRIAL DEVELOPMENT

NINTH SCHEDULE – WATER, ENVIRONMENT, CLIMATE CHANGE AND NATURAL RESOURCES

TENTH SCHEDULE -YOUTH, GENDER, SPORTS, CHILDREN, CULTURE, AND SOCIAL SERVICES

ELEVENTH SCHEDULE – PUBLIC SERVICE ADMINISTRATION AND ICT

TWELFTH SCHEDULE - BUSINESS CLASSIFICATION DICTIONARY

THIRTEENTH SCHEDULE -CLASSIFICATION OF COMMERCIAL CENTERS

A Bill for

AN ACT of the Embu County Assembly to provide for various taxation, imposition of fees and charges for services, and other revenue raising measures by the County Government; and for matters incidental thereto.

ENACTED by the County Assembly of Embu as follows:

PART I – PRELIMINARY

Short title and commencement

1. This Act may be cited as the Embu County Finance Act, 2023 and shall come into operation upon publication in the *Gazette*.

Interpretation

2. Unless the context otherwise provides, the following terms shall have the meaning assigned to them-

"Business" includes-

- (a) Any activity in the nature of trade, commerce or manufacture, profession, vocation or occupation referred to in the First Schedule; and
- (b) Any activity carried on by a person continuously or regularly whether or not for gain or profit and which involves, in part or whole, the supply of goods and services.

"Banana Finger" means a single banana.

"Banana Hand" means a cluster of banana fingers.

"Banana Bunch" means total banana hands on a banana stem;

"Calendar year" means a period of twelve months commencing 1st of January each year;

"CBD" Means the central business district of Embu town with the exception of the estates known as Majimbo, Dallas, Majengo, Blue Valley, Kanjuru, and Kangaru;

"Cess" means tax or fees chargeable on goods under the Second Schedule of this Act;

"County Government" means the Embu County Government;

"County Public Officer" means a county public officer within the meaning of section 2 of the County Governments Act, of 2012;

"County Receiver of revenue" means the person appointed pursuant to section 157 of the Public Finance Management Act 2012;

"County Revenue Collector" means the county public officer appointed pursuant to section 158 of the Public Finance Management Act, 2012 for the purpose of collecting revenue for the County Government and remitting it to the County Receiver of Revenue;

"Executive Committee Member" means the County Executive Member responsible for finance;

"Khat (miraa/Muguka) bundle" means a measure of khat/Muguka not exceeding five kilograms;

"Penalty" means such punishment in financial terms being the consequence of noncompliance with applicable financial obligations under this Act;

"Producer" means a person that makes, grows or supplies goods or commodities for commercial purpose;

"Person" includes a natural or juristic person;

"Revenue" means taxes, fees, levies, charges, penalties, fines and other monies collected or imposed under written laws;

"Revenue Fund Account" means the bank account designated by the county executive committee into which local revenue as defined by the Public Finance Management Act is credited;

"Revenue officer" means any person engaged by the County Government on whatever terms for purposes of collecting county revenue;

"Shopping Centers" means those outlined in the Ninth schedule as class D and other smaller shopping centers that are not listed in the schedule;

"Special permits" means a special permit issued pursuant to section 13 of this act;

"Sub urban" means the immediate environs of the CBD including but not limited to Majimbo, Dallas, Majengo, Blue Valley, Gakwegori, Kanjuru, Kangaru.

"Towns" means those outlined in the Ninth schedule as class C.

Directions, resolutions, etc. under the repealed local government act to continue to apply,

3.

(1). All directions, resolutions, orders and authorizations on or relating to financial management, including the collection and administration of taxes, fees and charges given or issued by the defunct Municipal and County Councils of Embu County and subsisting or valid immediately before the cessation of the application in the Local Government Act, Cap. 265 of Laws of Kenya (now repealed) shall be deemed to have been given, issued or made by or under the authority of the County Assembly until expiry, amendments or repeal of this directions, resolution, orders, authorization on financial management shall continue with the necessary modification, apply both to the payment and administrating of the taxes, fees, charges and other levies under this Act.

(2). All directions, resolutions, orders, authorizations and provisions that are contained in Any County Revenue Act, County Rating Act, County Revenue Administration Act, County Tax Waiver Administration Act, Embu County Trade License Act, Public Financial Management Act, 2012 and other related laws and subsidiary legislations that are concerned with revenue administration in the county shall be deemed to be part of this Act.

PART II – TAXES, FEES AND CHARGES PAYABLE AND RATES APPLICABLE

Annual fees

4. Annual fees shall be valid for a calendar year ;

Fees due and payable

5. Despite the generality of Section 4-

a. Fees and penalties that remain outstanding at the commencement of this Act shall remain due and payable to the County Revenue Account.

b. Annual licenses and permits including promotions and adverts shall lapse on the 31st day of December in each year,

Provided that any business commencing after the month of June shall pay annual business permit fees equivalent to half of the annual business permit fees applicable in the First Schedule.

c. A penalty of 10% of the applicable annual fees shall apply for every month in which the fees remain unpaid after 31st of March in each Year.

- d. Charges and Fees shall be collected per Sub-County. Permit Fees charged in one Sub County shall be for conducting business activities in that sub-county only.

Duty to pay fee and charges

6. It is the duty of a person from whom any fee is chargeable to ensure that such fees/charges are paid, whether or not a demand has been made.

Categorization of commercial centres

7. (1) For the avoidance of doubt as to the applicable fees within the County, the various commercial centers and their environs shall be zoned into the various categories as indicated in the Ninth Schedule of this Act.
(2) All market centres and other businesses not categorized in the Ninth Schedule shall be treated as trading centres and businesses under Class D

Business Licenses or permits

8. (1) A person shall not carry out any business or service within the County without a valid license, permit or receipt of such other fees issued by the relevant County office.
(2) A person who intends to carry out any of the businesses listed in the or under the schedule or the single business permit regulation, shall apply for a license or permit from any of the County offices or such other designated agents as shall be prescribed by the County Government from time to time.
(3) A person who applies for license under subsection (2) will be issued with a license on the payment of the applicable fee as specified in the third, fourth, fifth, sixth and seventh columns in respect of the business activities defined in the first and second columns of the First Schedule depending on the location and size of the business as specified in the schedules of the single business permit Fees and Charges.
(4) Notwithstanding the provision of sub-clause (3), no business permit shall be issued to a person intending to operate a business dealing in alcoholic drinks as defined in the county legislation on alcoholic drinks control, if the proposed location of the business is not in an urban centre, town, commercial centre, shopping center, or a market place within Embu County.
(5) Licenses and permits issued under subsection (3) must be visibly displayed at the business premise at all times. Failure to display license or produce on demand amounts to an offence.
(6) A person who contravenes any of the provisions of this section commits an offence.

Rents and Rates

9. (1) A person occupying any plot, stall or house leased or rented out by the County Government shall pay rent in advance at the rate specified in the Fifth Schedule to this Act.
(2) For any rent payable under sub section (1) that remain unpaid after the 5th of the subsequent month shall attract a penalty of (3%) three per centum per month.
(3) A person who contravenes the provisions of Sub sections (1) may be evicted upon issuance of notice as per any written law.

(4) There shall be charged interest at the rate of two per centum (2%) per month and a penalty of 3% per month for any ground rent payable annually with effect from 1st of April for each year until the payment is made in full.

(5) For ratable properties the annual rates shall be zero point five per centum (0.5 %) of the current value of the property as per the existing valuation Roll.

(6) There shall be charged interest at the rate of two per centum (2%) per month and a penalty of three per centum 3% per month for any rates payable annually under sub-section (5) with effect from 1st of April for each year until the payment is made in full.

(7)The County Government may repossess the plot if a person fails to pay the ground rent for more than one year and five years for land rates.

Cess or market fee

10. (1) A cess or market fee shall be charged on the goods specified in the Schedules to this Act at the cess points or before entry to the market.

(2) A person who fails or hinders other person to pay the cess or market fee set under the schedules provided in this Act commits an offence and shall be liable to a fine not exceeding two hundred thousand shillings for an individual or to imprisonment for a term not exceeding two years or both and one million shillings for a body corporate.

Periodic charges

11. Notwithstanding the generality of Section 10-

- i. Daily, night and market day charges become due and payable at the commencement of business for that day or night.
- ii. Tonnage based charges shall be for each trip made.
- iii. Periodic rates and charges shall lapse at the expiry of the number of days constituting the period referred to an activity for which the prior approval of the County Government is a requirement shall not commence until such approval is obtained.

Other licenses, fees and charges

12. (1) All persons issued with single business permit shall be required to pay for other relevant licenses, fees and charges as prescribed in the single business permit or by the nature of trade.

(2) Any person operating a business who fails to pay the said fees, charges or licenses set under the schedules provided in this act and the Trade Licensing Act 2015 commits an offence.

Special permits

13. Despite Section 11, the Executive Committee Member may, with the approval of the County Executive Committee, provide for special permits for multiple businesses within the same premises.

Provided that any business dealing in multiple business activities within the same premises in the First Schedule, shall pay for the business permit of the business with the highest fees applicable plus 50% of the applicable fees for each of the additional line of business.

Fees in respect of market rates

14. The various market rates and charges are specified in the third, fourth and fifth columns in respect of commodities and services specified in the first column of the Second Schedule.

Fees for activities not contained in the schedule

15. The Executive Committee Member shall, with the approval of the County Executive Committee, prescribe the applicable fees for any activity for which the applicable fees are not provided for in the First and Second Schedules.

Persons with disability Exempted from charges

16. Any person living with disability and who is certified as such by the National Council for Persons with Disabilities, shall upon application to the Executive Committee Member be exempted from charges under this Act.

Appointment of an agent

17. (1) The County Executive Committee Member may by written notice-

- i. Appoint any person to be an agent of the County Government for the purposes of the collection or recovery of charges, permit fees, license fees, rent, cess and such other fees, as may be necessary for carrying out the purposes of this Act; and
- ii. Specify the amount of charges, permit fees, license fees, rent, cess and such other fees to be collected or recovered by the agent.

(2) An agent appointed under this section shall enforce and ensure due compliance with the provisions of this Act and shall remit all revenue collected to the County Government through the County Receiver of Revenue or as may be otherwise instructed in the appointment notice.

(3) Where an agent claims to be, or to have become unable to comply with subsection (2), such 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.

(4) Unless and until a notification is given by an agent under subsection (3), sufficient moneys for the payment of charges, permit fees, license fees, rent, cess and such other fees specified in the agent's appointment notice shall be presumed to be held by him and this money shall be due and payable to the County Government.

(5) For the purposes of this section, the Executive Committee Member may, by notice in writing, at any time, require any person to furnish him or her, within reasonable time not being more than seven days from the date of service of the notice, with information showing any moneys which may be held by the agent for, or due by him to the County Government.

- (6) Where an agent fails to pay an amount of money collected under this section within the time specified in the notice, the provisions of this Act relating to the collection and recovery of tax shall apply to the collection and recovery of that amount as if it were tax 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.
- (7) 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 extra-judicial, notwithstanding any provisions to the contrary in any written law, contract or agreement.
- (8) Any person who willfully makes any false or misleading statement, or willfully conceals any material fact shall be guilty of an offence and shall be liable on conviction, to a fine not exceeding five hundred thousand Kenya shillings for an individual or to imprisonment for a term not exceeding three years or both, and one million Kenya shillings for a body corporate.

Penalties for defaulters

18. A person or entity that defaults on payment of any fees shall have committed an offence punishable-

- (a) in the case of business permits, by a fine not exceeding One hundred thousand in addition to the payment or six months imprisonment or both notwithstanding interest accrued on late payments;
- (b) in the case of market charges and Business permits, by impounding of commodities and holding the same in safe custody until fees and impounding charges are paid;
- (c) All goods will be impounded at owner's risk.
 - i. For perishable goods they must be collected before close of business the next day after the impounding day.
 - ii. Livestock impounded must be collected within two working days.
 - iii. For any other goods and tools they must be collected within fourteen days.

The County will dispose of all goods and livestock after the prescribed period expires in a manner it deems fit;

- (d) in the case of advertisements, promotions and any outdoor publicity, by a fine equal to three times the applicable fees;
- (e) in the case of all fees related to buildings and constructions approvals, by a fine equal to three times the applicable fees.

Revenue to be paid into County Revenue Fund account

19. All revenue shall be paid into the designated county revenue fund account. An officer who fails to remit such funds commits an offence.

Failure to pay revenue into county revenue account

20. (1) The Executive Committee Member for finance shall take measures to recover any revenue that is not paid into the County Revenue Fund account by the Revenue Officer or Revenue collector.
- (2) A revenue officer who fails to pay revenue into the county revenue account commits an offence punishable in accordance with the provisions of Section 199 of the Public Finance Management Act, 2012.

PART III – MISCELLANEOUS PROVISIONS

Offences and general penalty

21. Any person who commits an offence under this Act for which no penalty is provided shall be liable, on Conviction, to a fine not exceeding two hundred thousand shillings for an individual or to imprisonment for a term not exceeding two years or both and one million shillings for a body corporate.

Power to make Regulations

22. (1) The County Executive Member in consultation with the Executive Committee may pursuant to this Act make any further regulations for the administration of this Act including but not limited to regulations relating to-
- (a) Designated pick and drop areas.
 - (b) Bus parks and parking areas.
 - (c) Cess and cess collection points.
 - (d) The County Executive Committee Member may by order published in the gazette amend any additional fees, tax, license, cess and fees schedules to supplement the current schedules.
- (2) Any order made under subsection (1) shall be approved by the County Executive Committee and shall be without prejudice to anything previously done there under.

Transitional provisions

23. (1) Any charges, permit fees, license fees, rent, rates, cess and such other fees payable to the County Government at the commencement of this Act by any business operating within the county which are not included in any of the Schedules to this Act, shall continue to be chargeable by, and payable to the County Government unless they are repealed by an Act of the County Government or until an Act of the County Government on such charges, permit fees, license fees, rent, cess and such other fees is enacted.
- (2) All business within the jurisdiction of the county shall be required to pay licenses, charges, fees, cess, rent or other prescribed fees unless specifically exempted by any relevant legislation or authority.
- (3) All levies, charges, tax, cess, fees and licenses that were payable under the repealed Local Government Act, and are not provided for in this Act shall continue to be paid and administered under this Act: provided that this sub-section shall also apply to such fees and charges levied by various ministries and departments of the national government in respect of functions devolved to the county governments under part 2 of the Fourth Schedule of the Constitution of Kenya which fees and charges shall be levied by the County Government on transfer of the devolved functions.

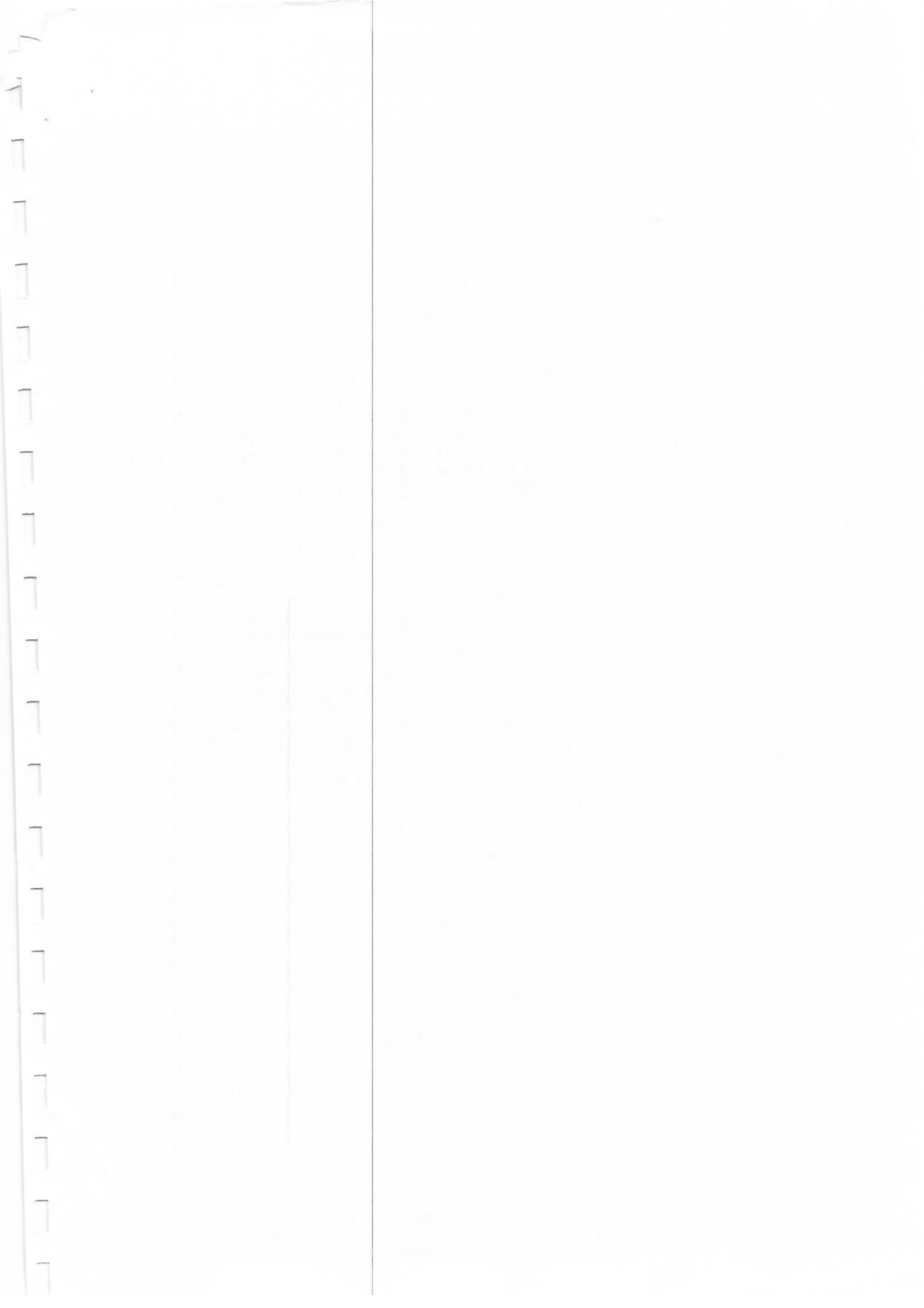
- (4) All references to Councils shall include all Local Authorities as were defined under the now repealed Local Government Act, Cap. 265 of the laws of Kenya.
- (5) The authorized officers shall be recognized by the National Police Service and shall have powers to arrest offenders under any county law.

FIRST SCHEDULE—BUSINESS PERMITS

Activity Code	Nature of business Activity	Fees for Embu town (CBD) KSh.	Fees for Sub-urban KSh.	Towns KSh.	Shopping centres KSh.
		A	B	C	D
100	GENERAL TRADE, WHOLESALE, RETAIL, STORES, SHOPS, PERSONAL SERVICES: SUCH AS; DISTRIBUTORS, TRADERS, WHOLESALERS, MEGA STORES HYPERMARKETS, DEPARTMENTAL STORES, SUPERMARKETS, RETAIL SHOPS, BOUTIQUES, PERSONAL SERVICE PROVIDERS, KIOSKS				
101(a)	Shopping Mall	200,000	200,000	200,000	200,000
101(b)	Mega store, hypermarket large multi-department store, supermarket	100,000	65,000	35,000	25,000
102	Hyper markets with more than one floor or more than 2,000 sq/ft	50,000	35,000	25,000	20,000
103(a)	Wholesalers, Distributors, Supermarkets with one floor not more than 2,000 sq/ft	50,000	50,000	50,000	35,000
103(b)	Large distributor	50,000	50,000	50,000	50,000
103(c)	Medium distributor	35,000	35,000	35,000	35,000
103(d)	Small distributor	20,000	20,000	20,000	20,000
105	Large trader, shop, retail stores or personal services with not more than 1000 Sq ft	30,000	25,000	20,000	15,000
110	Medium Trader, shop, retail stores or personal services	12,000	8,000	6,000	4,000
115	Small trader, shop, retail stores or personal services	6,000	5,000	4,000	3,500
120	Kiosk/or temporary construction	4,000	3,000	2,500	2,000
195	Other retail traders, stores, shops and services	5,000	4,000	3,500	3,000
200	INFORMAL SECTOR: INCLUDING HAWKERS, STREET VENDORS AND SMALL TRADERS AND SERVICE PROVIDERS OPERATING ON THE STREET, VERANDA OR TEMPORARY BUILDING, TRAVELLING WHOLESALERS				
205	Large Travelling wholesalers with motor vehicle above ten tonnes	35,000	35,000	35,000	35,000
206	Medium travelling wholesaler with motor vehicle above three tonnes not exceeding ten tonnes	20,000	20,000	20,000	20,000
207	Small travelling wholesaler with motor vehicle less than three tonnes (includes Motor Cycle, Tuktuk and Bicycle)	15,000	15,000	15,000	15,000
208	Freelance traders (Hawking)	5,000	5,000	5,000	5,000
295	Other informal sector operation	6,000	5,000	4,200	3,500
300	TRANSPORT, STORAGE AND COMMUNICATIONS: SUCH AS MARITIME AND AIR LINES INTERNATIONAL CARRIERS, TRANSPORTATION CO-OPERATING TAXIS MATATU-BUSES – LORRIES- PLANES-BOATS, TOUR/SAFARI OPERATORS PETROL STATIONS, STORAGE FACILITIES, PUBLISHING C- NEWSPAPERS,BOOKS,TEXTS-TELEPHONE CO. RADIO/TV BROADCASTER, INTERNET PROVIDER.				
305	Large transportation Operator 51 vehicles and above	65,000	65,000	65,000	50,000
310	Medium transportation Operator 26 to 50 vehicles	37,000	35,000	35,000	27,000
315	Small transportation Operator 5 to 25 vehicles	15,000	13,000	13,000	13,000
316	Picking bay / booking office	31,000	21,000	16,000	11,000
320	Transport operator up to 5 vehicles including Hearse services	10,000	10,000	10,000	10,000
325	Large fuel filling station with 5 and above hose/ dispenser outlet	92,000	72,000	47,000	37,000
326	Medium fuel filling station with 3 or 4 hose/ dispenser outlet	62,000	52,000	37,000	27,000
330	Small fuel filing station with 1 or 2 hose/dispenser outlet.	35,000	20,000	15,000	10,000
337	Paraffin vendor with no pump	6,000	5,000	4,200	3,500
338	Mobile fuel Distributors per Tanker	20,000	20,000	20,000	20,000

339(a)	Gas filling station LPG 10 Tonnes and Above	60,000	60,000	60,000	60,000
339 (b)	Gas filling station LPG 10 Tonnes and below	30,000	30,000	30,000	30,000
339 (c)	Lpg distributors	50,000	50,000	50,000	50,000
340	Large cold storage facility	43,000	40,000	40,000	30,000
345	Medium cold storage facility	21,000	20,000	20,000	15,000
350	Small cold storage facility	11,000	10,000	10,000	7,500
360	Funeral Home	60,000	60,000	60,000	60,000
370	Large communications Company Centre	100,000	75,000	65,000	50,000
371	Medium communication company	50,000	37,500	32,500	25,000
372	Small communication company	25,000	25,000	20,000	15,000
375	Communications Masts - Large	150,000	150,000	150,000	150,000
376	Communications Masts - Medium	100,000	100,000	100,000	100,000
377	Communications Masts - Small	75,000	75,000	75,000	75,000
380	Courier Services	50,000	50,000	50,000	50,000
391	Car wash operator 5 and below vehicle bays.	17,000	14,000	10,000	8,000
392	Car wash operator over 5 vehicle bays	50,000	50,000	50,000	35,000
395	Other transport, storage and communications	6,000	5,000	4,200	3,500
400	AGRICULTURE, FORESTRY AND EXPLOITATION OF NATURAL RESOURCES; SUCH AS; PRODUCTION OF COFFEE, TEA, FRUITS, FLOWERS CEREALS, MACADAMIA, TOBACCO, VEGETABLES AND HORTICULTURAL PRODUCTS. GRAIN STORAGE AND PROCESSING, MILLS AND POSHO MILLS, BAKERIES, FORESTRY AND TIMBER PRODUCTION. SAW MILLS, COAL PRODUCTION. ANIMAL BREEDING, DAIRY, PRODUCTS PROCESSING, SLAUGHTER HOUSES, MINING AND OTHER NATURAL RESOURCES EXTRACTION ACTIVITIES				
401	Mega agricultural producer, processor, dealer, exporter with 100 staff and Above or 100Acres of land and above	150,000	150,000	150,000	150,000
405	Large agricultural producer, processor, dealer, exporter with 50 staff to 99 or 50 to 99Acres of land	65,000	65,000	65,000	65,000
410	Medium Agricultural producer/processor/dealer/exporter with 20 staff to 49 or between 6 to 50 acres of Land and below	20,000	20,000	20,000	20,000
415	Small Agricultural producer/ processor/ dealer with 1 employee to 19 or 5Acres of land and Below	8,000	6,000	5,000	3,500
420	Large mining or natural resources extraction operation	120,000	120,000	120,000	120,000
425	Medium mining or natural resources extraction operation	65,000	65,000	65,000	65,000
430	Small mining or natural resources extraction operation includes quarries and small mining operations	25,000	20,000	17,000	14,000
495	Other agricultural, forestry and natural resources	6,000	6,000	6,000	6,000
500	ACCOMMODATION AND CATERING: SUCH AS; INTERNATIONAL HOTELS, TOURISTS CAMPS, LODGING HOUSES, RESTAURANTS, BARS EATING HOUSES, TEA AND COFFEE HOUSES, BUTCHERIES WITH MEAT ROASTING &/OR SOUP KITCHEN FACILITIES. MEMBERSHIP CLUBS, NIGHT CLUBS AND CASINOS.				
503	Large High standard Lodging house/hotel /hostel D class (30 and above rooms)	100,000	100,000	100,000	100,000
506	Medium High standard lodging house/hotel/ hostel D class (15 to 29 rooms)	70,000	70,000	70,000	70,000
509	Small High standard lodging house/ Hotel/hostel (14 rooms and below)	42,000	37,000	37,000	37,000
512	Large lodging house with restaurant and or bar B /C class. Basic standard.	27,000	22,500	22,500	22,500
515	Medium lodging house with restaurants and or bar B or C class basic standard.	25,000	20,000	20,000	20,000
518	Small lodging house with Restaurant and or bar B/C class basic standard	16,500	11,500	11,500	11,500

521	Large lodging house/ hostels/air and b /B/C class basic standard(30 and above rooms)	26,000	22,000	17,000	12,000
524	Medium lodging house/ hostels/air and b B/C class. Basic Standard. (15 to 29 rooms)	17,000	14,500	10,000	10,000
527	Small lodging/ hostels/air and b (14 rooms and below)	10,000	8,500	6,000	6,000
540	Large Restaurant with Bar/Membership Club	22,000	22,000	22,000	22,000
543	Medium Restaurant with Bar/ Membership Club	22,000	22,000	22,000	22,000
546	Small Restaurant with Bar	7,000	6,500	6,000	6,000
549	Large eating-houses; snack bar, teahouse "hotel" no lodging; no alcohol served. (20 and Above Seats	10,500	9,500	9,000	6,500
552	Medium eating house, snack bar, tea house, hotel no lodging and no alcohol server 10 to 19 seats	7,000	6,000	6,000	5,000
553	Large butchery with eatery depending on no of chairs and tables (only meat and meat accompaniment 20 and Above Seats	22,000	20,000	17,000	14,000
554	Medium butchery with eatery 10 to 19 seats	13,500	11,500	9,500	7,500
555	Small butchery with eatery 9 Seats and below	7,500	6,500	5,500	4,500
556	Small eating-house; snack bar, tea house "hotel" no lodging, no alcohol served. 9 Seats and below	6,000	5,000	4,200	3,500
558	Large Butchery without eatery with 4 Staff and Above	16,500	13,500	11,500	9,500
559	Medium Butchery without eatery with 2 to 3 staff	9,000	8,000	7,000	6,000
560	Small Butchery without eatery with 1 staff	6,000	5,000	4,200	3,500
561	Large Bar/Traditional Beer Seller	15,000	15,000	15,000	15,000
564	Medium bar/traditional beer seller.	7,600	7,600	7,600	7,600
567	Small bar/traditional beer seller	7,200	7,200	7,200	7,200
571	Large Night club /casino	32,000	32,000	32,000	32,000
574	Medium Night club /casino	20,000	20,000	20,000	20,000
577	Small Night club /casino	14,000	14,000	14,000	14,000
595	Catering services	10,000	10,000	10,000	3,500
600	PROFESSIONAL AND TECHNICAL SERVICES; SUCH AS, FIRMS &/OR INDIVIDUAL OFFERING SERVICES ON LEGAL ISSUES, FINANCIAL MANAGEMENT, ENGINEERING, ARCHITECTURE, VALUING, SURVEYING, ACCOUNTANCY, SECRETARIAL SUPPORT, DATA PROCESSING, ETC STOCK AND INSURANCE BROKERAGE, SECURITY-PROTECTION, CLEARING-FORWARDING GOODS, BOOK MAKING, POSTAL SERVICES, KENYA SWEEPSTAKES CHARITY INCLUDED. BANKS FOREX BUREAU, MONEY LENDERS; ATMS, HIRE-PURCHASE COMPANY; INSURANCE COMPANY, REAL ESTATE DEVELOPING-FINANCING COMPANY, DRIVING SCHOOLS.				
605	Large Professional services providers	70,000	70,000	70,000	70,000
610	Medium Professional services providers	35,000	35,000	35,000	35,000
615	Small Professional services providers	14,000	12,000	10,000	10,000
620	Independent technical operator	7,000	6,500	5,000	5,000
625	Banks	150,000	150,000	100,000	100,000
626	ATM machine/ Money points / Auto cash separate from branch	25,000	25,000	20,000	15,000
630	Financial SACCOs and Micro finance institutions	60,000	55,000	45,000	35,000
633	Large financial services and agencies	40,000	40,000	40,000	30,000
634	Medium financial services and agencies	23,000	23,000	23,000	17,000
635	Small financial services and agencies	9,000	8,000	7,000	6,500
636	Small financial services	6,000	6,000	5,000	4,500
695	Other professional and technical services	10,000	10,000	7,500	6,500
700	PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT SERVICES SUCH AS; PRIVATE EDUCATION INSTITUTIONS, INCLUDING UNIVERSITIES, MUSEUMS, NURSERIES, PRIMARY AND SECONDARY SCHOOL, PROFESSIONAL TRAINING CENTRES/POLYTECHNIC INSTITUTES, TEACHING COMPUTER-ACCOUNTANCY-SECRETARIAL SKILLS ETC PRIVATE HEALTH CLINICS AND DOCTORS SURGERIES; CONSULTING OFFICES OF DOCTORS, DENTIST, PHYSIOTHERAPISTS, PSYCHOLOGIES & OTHER HEALTH PROFESSIONALS.				



833	Small auto spares	15,500	11,500	9,500	7,500
834	Informal Auto Spares Shop	7,000	6,500	6,000	5,500
835	Other Manufacturer Workshop	6,000	6,000	5,500	5,000
840	Mega Hardware	100,000	80,000	70,000	40,000
841	Large Hardware	62,000	57,000	52,000	47,000
842	Medium Hardware	32,000	27,000	22,000	17,000
843	Small Hardware	16,500	13,500	11,500	9,000

The Embu County Finance Bill 2023
SECOND SCHEDULE—FEES AND CHARGES

	Description	Units of Measure (where applicable)	Units if measure (where applicable)	Fees /Charges
900	NATURAL MATERIALS, AGRICULTURAL PRODUCE, ANIMAL, MARKET GATE, ADVERTISEMENT, SALES PROMOTION, STREET LIGHTING, BUSPARKS, TOWING, IMPOUNDING, FIRE INSPECTION			
901	Sand/Stone/ Ballast/Dust		Per tonne	150
902	Quarry waste/ Murrum /bricks /Hard-core		Per tonne	100
903	Firewood/fencing poles and offcuts/manure		Per tonne	200
904	Electrical posts	Per post		200
905	Charcoal	Per tonne	Per tonne	1,000
906	Charcoal	Per bag		100
	TIMBER PER TRIP			
908	Timber	per tonne	Tonnage	200
	PRODUCE INSPECTION - CESS			
911	Khat regular bundle	Bundle / Carton	Not exceeding 3kg or measuring 1.5fts sq	50
912	Khat per Vehicle (Below one tonne)			500
913	Khat per pick up and vans			1,000
914	Khat per Lorry			5,000
	FRUITS and VEGETABLES			
916	Bananas , Mangoes, Paw paws, Melons, Pumpkins, potatoes, tomatoes, avocados, other fruits and vegetables	Per tonne		200
	CEREALS CESS			
918	Maize, sorghum, millet, beans and other cereals and grains	Per Tonne	Tonnage	100
	LIVESTOCK CESS PER HEAD			
920	Livestock cess for cow/donkey/camel per head	Per head		100
921	Livestock cess for goat/sheep per head	Per head		30
	Livestock cess for poultry/fowl			
923	Livestock cess for poultry/fowl	3 to 300	Per head	5
924	Livestock cess for poultry/fowl	Any other additional from 300	Per head	2
925	Hides and Skins cess per tonne	Tonnage		300
926	Honey per bucket	Bucket		100
	MEAT /CARCASS FROM OTHER COUNTY (Market/trading Gate fees)			
929	Meat/carcass per tonne			5,000
930	Meat /carcass per box/container less than one tonne			3,000
	MEAT /CARCASS GOING OUT OF THE COUNTY (Market/trading Gate fees)			
933	Meat/carcass per tonne	Per Tonne		1,300
934	Meat /carcass per box/container less than one tonne			1,000
	WATER CESS			
936	Water above 1000 litres	Per cubic meter	Cubic meter	100
	MACADAMIA CESS			
938	Macadamia	Per bag	Baggage	50

939	Macadamia	Per tonne	Tonnage		200
TOBACCO CESS					
942	Tobacco	Per bag	Baggage		50
943	Tobacco	Per tonne	Tonnage		800
FISH CESS					
945	Fish	Per bucket	Bucket		30
946	Fish	Per crate	Crate		50
947	Fish	Per tonne	Tonnage		400
MARKET GATE FEES				Classes	CLASS A
				B,C,D	
948	BANANAS				
	Bananas per bag (not exceeding 100 Kgs)	Bag		100	100
	Bananas per bunch	Bunch		20	20
949	CEREALS				
	1 debe	Debe		20	20
	1 bag	Bag		40	40
950	Chicken	Head		20	20
951	TOMATOES				
	Small crates	Crates		20	20
	Big crates	Crates		30	30
952	OTHER COMMODITIES				
	Carrots	Bag		40	40
	Carrots ext bag	Bag		50	50
	Onions bag	Bag		50	60
	Potatoes per bag	Bag		40	50
	Sukuma per bag	Bag		30	30
	Cabbages per bag	Bag		20	20
	Avocado per bag	Bag		40	50
	Avocado Ext bag	Bag		80	100
	Passion fruits	Bag		40	40
	Tamarind (Nthithi) per basket	Basket		20	20
	Locally made spoons per bundle	Bundle		20	30
	One bee hive	No.		20	30
	Grinding stones per each	No.		20	20
	Fish hawking per bucket	Bucket		20	20
	Locally made pots (per each)	No.		20	20
	One crate of paw paws (big size)	Crate		20	30
	One crate of paw paws (small size)	Crate		20	20
	Ropes, walking sticks,	No.		10	20
	Charcoal per bag	Bag		50	50
	Herbal medicine per entry			50	50
	Nylon bags per bundle			20	20
	Sugar cane per bundle			20	20
	A crate of eggs			20	20
	Miraa per bundle (Retailing)	Bundle		20	50
	Locally made chairs			20	20
	Feet scraping stones			10	20
	Jembe handles per bundle			10	20
	Locally made walking sticks per bundle			20	20
	Ropes (sisal) per load(20 ropes)			20	20
	Ropes (sisal) per load(below 20 ropes)			20	20
	Mats per bundle(over 10 mats)			20	20
	Mats per bundle(below 10 mats)			20	20
	Basket sellers up to (10 baskets)			20	20
	Basket sellers(below 10 baskets)			10	10

	Tobacco/snuff per basket			20	20
	Tobacco/snuff per bag			30	30
	Porridge/gruel/milk per guard			20	20
	Samosa / mandazi per debe			10	20
	Locally made chairs/tables			10	20
	Watch repair on the streets			30	40
	Temporary bicycle repairs per day			50	60
953	VEGETABLES / FRUITS (Whole Sale)				
					ALL CLASSES
	Per lorry				500
	Canter				500
	Pick up				500
954	ADVERTISEMENT/PROMOTIONS				CLASSES A, B, C, D
	Application fee for Ordinary bill board				10,000
	Ordinary board per sq/meter (Bill board)				3,000
	Application fee for Building signage and neon light/business premise signage, outdoor advertisement p.a.	Per advert			2,000
	Building signage and neon light/business premise signage, outdoor advertisement and luminated signboard per sq./ft				500
	Application fee for directional sign board p.a.				200
	Directional Sign board(Minimum Charge)				2,500
	Directional Sign board per sq./Feet per annum				300
	Application fee for Wall Branding.				3,000
	Wall branding per sq./ meter				1,000
	Application fee for Wall Branding on Public Utilities p.a.				5,000
	Wall Branding for Stadium per sq/meter				200
	Banner advertisement per month				20,000
	Banner advertisement per Week				6,000
	Banner advertisement per day				1,000
	Public address/Gathering per day				1,000
	Sandwich/Branded sales persons per head	Per day			500
955	POSTERS AND FLIERS				
	Posters and or fliers charges	Per week	Per piece		5
956	SALES PROMOTION/ADVERTISEMENT PER DAY (PER SUB COUNTY)				CLASS A
	Tent with Music	Per day	2,500		3,000
	Tent without Music	Per day	1,500		2,000
	Small vehicle promotion with music/loud speaker	Per day	2,500		3,000
	Umbrella with music	Per day	1,500		2,000
	Small vehicle promotion without music/loud speaker	Per day	1,500		2,000
	Umbrella without music		1,000		1,500
	Procession or road show 1 salon car/ pickup		4,500		5,000
	Procession or road show with a lorry 3.3 tonne and below		7,000		8,000
	1 lorry above 3.3 tonnes but not exceeding 15 tonnes		9,000		10,000

	1 trailer or lorry above 15 tonnes		15,000		15,000
957	COMMUNICATION MASTS				All Categories
	Mobile Communication Masts	Per Annum			150,000
	Radio and T v Communication Masts	Per Annum			150,000
	Other Communication Masts	Per Annum			20,000
958	CONTAINER.				
	Application for Container Space		4,000		5,000
	Annual Fees per Container		30,000		40,000
	Plot identification fee		3,000		4,200
959	PROMOTIONS AND ADVERTISEMENT				
	City Clock				
	i) Application fee – new			2,500	5,000
	ii) Advertisement per year			7,500	10,000
	Wall Wrap				
	Up to (1x 4.9)m			4,000	4,000
	(5 x 8) m per year			6,000	6,000
	(6 x 8) m per year			7,500	7,500
	(8 x 10)m per year			8,000	8,000
	(8 x 12)m per year			10,000	10,000
	(10 x 12)m per year			15,000	15,000
	Above (10 x 12)m per year			20,000	20,000
960	ADVERTISEMENT ON STREET LIGHT POLE			Classes C, D	Classes A, B
	Application			10,000	10,000
	Advertisement per pole per year			18,000	30,000
	Advertisement per pole per month			2,000	4,000
961	ADVERTISEMENT ON BUS SHELTERS				
	Application per site			5,000	5,000
	Charge per year/per shelter			10,000	10,000
962	EXTERNAL DECORATION AND SALES				
	Windows Wall Branding per sq meter			500	1,000
963	VEHICLE BRANDING PER ENTITY PER YEAR				
	Small cars Up to 0.6 tonne				6,000
	Canter / van/ Pickups / above 0.6 tonnes up to 2 tonnes				8,000
	Lorry / Truck above 2 tonnes				10,000
964	Display of flags				
	Street Decorations per fortnight				2,000
	Corporate flags per year				2,000
	Decoration on wall,				5,000
	Windows, canopies per fortnight.				5,000
	Branded umbrellas per month				2,500
	Unbranded umbrella per month				2,000
	Multiple motions media (Minimum 2,500)				500 per sq feet
965	Advertisement for Banner poles				
	Application fee				1,000
	Charge for advertisement per day				1,000
	Charge for advertisement per week				5,000
	Charge for advertisement per month				15,000
	Charge for advertisement per year				40,000
966	Closure of roads for promotion / advertisement				
	Promotion per hour				2,500
967	BUS PARKS				
	Registration for New PSVs				
	Up to 5 Passenger				1,000
	6 – 9 Seats				1,200
	10 – 14 Seats				1,500
	15 - 24 Seats				2,000

	25 – 34 Seats				2,500
	35 - 44 Seats				3,000
	45 – 54 Seats				3,500
	55 Seats and Above				4,000
968	MONTHLY CHARGES				
	(Payments are payable by 5 th of every month)				
	Up to 5 Passenger				1,500
	6 – 9 Seats				2,000
	10 – 14 Seats				3,000
	15 - 24 Seats				3,500
	25 – 34 Seats				4,000
	35 - 44 Seats				4,500
	45 – 54 Seats				5,500
	55 Seats and Above				6,000
	Temporary psv bus park charges	PER DAY			
	18 and Below Seater	PER DAY			500
	19 and above	PER DAY			1000
969	PAYMENT VIA REGISTERED SACCOS				
	(Payments are payable by 5 th of every month).				
	Up to 5 Passenger				1,200
	6 – 9 Seats				1,600
	10 – 14 Seats				2,100
	15 - 24 Seats				2,450
	25 – 34 Seats				2,800
	35 - 44 Seats				3,150
	45 – 54 Seats				3,850
	55 Seats and Above				4,200
970	PARKING FEES			Class B	Class A
	Charges Per day			Class B	Class A
	Salon car / Nissans / Pick ups			50	70
	Buses / Mini buses			150	400
	Trucks between 1.5 and 4 tonnes			100	300
	Trucks between 4.1 to 7 tonnes			200	400
	Trucks above 7 tonnes			300	700
	Trailers			700	1,200
	NB: Distributors/transporters/Courier services do not apply here but are required to pay annual parking fees				
971	Charges per month				
	Saloon car/Nissans/Pick ups				1,500
	Motor cycle				300
	Trucks between 1.5 and 4 tonnes				3,000
	Trucks between 4.1 and 7 tonnes				5,000
	Trucks above 7 tonnes				6,000
	Trailers				10,000
	Buses				6,000
972	Annual Parking fees			Class B	Class A
	Reserved parking per slot per annum			10,000	40,000
	Saloon car/Nissans/Pick ups				14,000
	Motor cycle				2,400
	Trucks between 1.5 and 4 tonnes				25,000
	Trucks between 4.1 to 7 tonnes				30,000
	Trucks above 7 tonnes				36,000
	Trailers				48,000

	Buses				30,000
	NB: Distributors with 2 vehicles and above will pay 50% of the above annual rates for the parking				
973	IMPOUNDING FEES				
	Market goods 5 times of market gate fee (min)				2,000
	Goods impounded on Single business permit inspection per week (min)				2,000
974	SLAUGHTER HOUSE FEES PER HEAD				
	Cattle				400
	Goat/sheep				200
	Pig				100
	Chicken	Per head			20
975	ANNUAL REGISTRATION RENEWAL FEES				
	SACCOs / Commercial welfare groups/Commercial self-help groups				5,000
	Commercial Minibus				1,500
	Commercial Buses				2,000
	Commercial Nissan				1,500
	Commercial Pick up				700
	Commercial Saloon car				600
	Commercial Motor cycle/ tuktuk				250
	Trucks/lorry between 1.5 and 4 tonnes				2,000
	Trucks/lorry between 4.1 and 7 tonnes				2,500
	Trucks/lorry above 7 tonnes				4,000
976	BUDGET AND APPROPRIATION				
	Sale of Budget books	Per book			1,000
	Sale of Appropriation Bill	Per Bill			1,000
	Sale of County Abstract of accounts	Per set			1,000
	Sale of County fees and Charges (Finance Act)	Per Booklet			1,000
	Sale of County Laws	Per Set			1,500
	Sale of County Minutes	Per Extract			200
	Sale of County gazette	Per booklet			200
	Dishonored Cheques	Each			5,000
977	County Markets				
	Market Stand fees (market days)	Per			50
	Market Stand fees (other days)				0
	County public toilets	Per entry			10
978	Towing charges				
	Unloaded Saloon car/matatu/pickup/taxi/small van beyond 1 KM radius			Min ,3000 or 120% AA rate	
	Unloaded truck/lorry/bus/canter/minibus 1 KM radius			Min 5,000 or 120% AA rate	
	Unloaded Saloon car/matatu/pickup/taxi/small van beyond 1 KM radius			150% AA rate or as charged by provider	
	Unloaded truck/lorry/bus/canter/minibus beyond 1 KM radius			150% AA rate or as charged by provider	
	Loaded saloon car /matatu /pickup/van/truck/lorry/bus/canter/minibus all areas			150% AA rate or as charged by provider	
	Trailer loaded/unloaded in any area			150% AA rate or as charged by provider Min. 10,000	

	Motor bike 1 KM radius				500
	Motor bike after 1 KM radius				Min. 2,000
	Clumping Penalty				
	Matatu/Taxis/Pick-ups/Saloon car				1,000
	Buses/Lorries/Mini-buses				2,000
	Motor cycle				300
	Impounding Fees				
	Matatu/Taxis/Pick-ups/Saloon car				3,000
	Buses/Lorries/Mini-buses				6,000
	Motor cycle				1,000
	Trailer				10,000
	Hand cart				500
	Bicycle				500
979	MILK SELLERS				
	5 Litres				5
	10 litres				10
	20 litres				20
	Milk Cess for companies – {as per dairy board regulation}				300
	Refuse collection per house hold per month	20	20	20	20
	Sewerage fee per house hold per month	20	20	20	20
	Hire of County plastic chairs/tables per day per item				10
980	USER CHARGES PER MONTH				
	Commercial services e.g. Banks and insurance companies				1000
	Distributors/ industries per trip				1,000
	Private Health Institutions				1,000
	Other large institutions e.g. KPLC, prisons, colleges per trip				2,000
	Filming movies within Embu County				10,000
981	GENERAL CHARGES FOR NON-ANNUAL TRADERS				
	ITEM DESCRIPTION		UNIT OF MEASURE	CHARGES	
	Freelance Trades		Per day	50	
	Freelance Traders		Per day	500	
	Freelance Traders		Per Annum	1,500	
	Freelance Traders with video/audio advertisement		Per day	100	
	Freelance Traders with video/audio advertisement		Per day	700	
	Freelance Traders with video/audio advertisement		Per Annum	1,700	
982	FIRE VEHICLES TURN OUT FEES				
	Turn out fees		Per instance		1,200
	Standby per hour or part thereof		Per hour		1,000
	Kilometers covered		Per kilometer		50
	Portable pump turn out fee including transport		Per instance		2,500
	Portable pump standby fee per hour or part thereof		Per hour		700
	Standby fire engine during ceremonies		Per day		20,000
	Standby fire engine during ceremonies outside the county		Per day		25,000

	Standby Ambulance in a function	Per day		20,000	
	Standby Ambulance in a function outside the county	Per day		25,000	
	Responding to a fire drill	Per instance		15,000	
	Responding to a fire drill outside the County	Per instance		25,000	
983	FIRE INSPECTION COMPLIANCE CERTIFICATE				
				CLASS A,B&C	CLASS D
	Large hotel or dealer			3,000	2,500
	Medium hotel or dealer			2,000	1,500
	Small hotel or dealer			1,000	500
	Health inspection certificate				1,500
985	FIRE SAFETY INSPECTIONS				
	Hyper supermarket premises, construction over an area of 625 m2				3,000
	Mega Store, Large multi-department store, premises area from 100 m2 to 624 m2				2,500
	Medium supermarket: from 100m2 to 299m2				2,000
	Large Trader, Shop, Retail Store or Personal Service: From 50m2 to 99m2				2,000
	Medium Trader, Shop or Retail Service: From 25m2 to 49m2				1,000
	General retail shop up to 17 m2 to 24m2				1,000
	Small Trader, Shop or Retail Service: Up to 17m2.				1,000
	Kiosk Light or Temporary Construction: Less than 5 m2.				500
	Other -Retail Traders, Stores, Shops				500
	Market and freelance traders	Free			Free

THIRD SCHEDULE—HEALTH

1000	PUBLIC HEALTH, EXHAUSTER SERVICES, SLAUGHTER HOUSE CHARGES, CEMETRIES AND BURIAL GROUNDS, INSPECTION FOR REGISTRATION, SANITARY INSPECTION OF FOOD PREMISES PUBLIC HEALTH, MEDICALSERVICES, ATTACHMENT, GYNAECOLOGICAL/PAPSMEAR, CLINIC LABORATORY, MAIN THEATRE, MEDICAL EXAMINATIO, MEDICAL LEGAL, MORTUARY, NUTRITION, OCCUPATIONAL THERAPY ASSEMENT, OUTPATIENT, PAEDIATRIC FACILITY, PHARMACY, COMMUNITY REVOLVING PHARMACY, PHYSIOTHERAPY PLASTER TENDER ,THEATRE, AMENITY, ICU, ONCOLOGY, CT SCAN, MRI AND DIALYSIS FEES				
1101	PUBLIC HEALTH	A	B	C	D
	CHEMICAL ,FOOD AND HYGIENE				
	LICENSE-(PER YEAR)				
	FOOD AND HYGIENE APPLICATION FORM	200	200	200	200
	MARKET STALLS, POSH MILLS BUTCHERY, FISH SHOP AND RETAIL SHOPS	2,300	2,100	1,300	800
	FISH SHOPS AND BUTCHERIES WITH KITCHEN,	4,600	2,300	2,100	1,600
	CANTEENS, RURAL DAIRIES, MILK BARS, SLAUGHTERS SLABS AND EATING-HOUSE	2,500	2,300	2,100	1,300
	MEMBERS 'CLUBS	5,000	5,000	5,000	5,000
	WAREHOUSES	5,000	3,500	2,500	2,500
	RESTAURANTS, GUESTHOUSES, LODGINGS, HOTELS, NIGHTCLUBS	5,300	4,300	2,300	1,500
	WHOLESALERS	3,000	2,500	2,500	1,500
	SUPERMARKETS AND MINI-MATTS	10,000	10,000	10,000	10,000
	BAKERIES,BOTTLINGPLANTS,CANNING,PLANTS,CREAMERIES,AB ATTOIRS,FLOURMILLS,SUGAR FACTORIES, AND OTHER FOOD PROCESSING PLANTS	3,000	3,000	3,000	3,000
	TEA PROCESSING PLANTS	5,000	5,000	5,000	5,000
	WATER QUALITY CONTROL ANALYSIS(CHEMICAL/MICRO-BIOLOGICAL ANALYSIS)				
	(i)SHALLOW WELLS AND PIPED SCHEME	3,000	3,000	3,000	
	(ii) PRIVATE BOREHOLES(PER ANALYSIS)	50,000	5,000	5,000	
	(iii) WATER BOTTLING COMPANY	5,000	5,000	5,000	
	FOOD CONDEMNATION CERTIFICATE	2,000	2,000	2,000	2,000
	FRESH PRODUCE PACKAGING PLANTS(EXPORT) NON FOOD HYGIENE LICENSE	3,000	3,000	3,000	3,000
	MOTORCYCLE DEALERS PER ANNUM	1,000	1,000	1,000	1,000
	BEAUTY SHOPS PER ANNUM	1,000	500	500	250
	BOUTIQUE PER ANNUM	1,000	500	500	250
	BOOK SHOPS PER ANNUM	1,000	500	500	250
	HARDWARE PER ANNUM	1,000	500	500	500
	TRANSPORTERS (BOOKINGOFFICES), PETROLSTATIONS, GARAGE, BANKS AND SACCOS PER ANNUM	3,000	1,000	1,000	1,000
	STUDIOSHOP, MUSICSHOP, VIDEOGAMES, INDOORGAMES, TIMBERYARD, TAILORING SHOP M-PESA	1,000	1,000	1,000	1,000
	SALOON/BARBER SHOPS PER ANNUM	1,000	500	250	250
1102	FOOD HANDLER EXAMINATION FEE (CERTIFICATE)				
	VISIT (VALID FOR 6 MONTHS)	600	600	600	600
	TYPHOID VACCINATION(VALID 3 YEARS)	1,200	1,200	1,200	1,200
	LIQUOR LICENSING INSPECTION FOR ISSUANCE OF HEALTH CLEARANCE				
	APPLICATION	1,000	1,000	1,000	1,000
	ON BAR	3,500	3,500	3,500	3,500
	WINES AND SPIRITS-DISTRIBUTOR/DEPORT	5,000	5,000	5,000	5,000
	NIGHT CLUB	5,000	5,000	5,000	5,000
	WINES AND SPIRITS-WHOLESALE	5,000	5,000	5,000	5,000
	WINES AND SPIRITS-RETAIL	3,500	3,500	3,500	3,500
	SUPERMARKET	5,000	5,000	5,000	5,000
	DISTILLATION	20,000	20,000	20,000	20,000
1103	EXHAUSTER SERVICES				
	PRIVATE PREMISE/PUBLIC INSTITUTIONS WITHIN 5KM FROM CBD	5,000	5,000	5,000	5,000
	(I)PRIVATE PREMISE/PUBLIC INSTITUTIONS	8,000	8,000	8,000	8,000
1104	BEYOND5KMFROMCBD				
	EXHAUSTER REGISTRATION FEE	3,000	3,000	3,000	3,000

1105	SLAUGHTER HOUSE CHARGES				
	COLD STORAGE CHARGES PER CARCASS				
	I)UPTO10KGS PERDAY	500	500	500	500
	II)BETWEEN11KGSTO50KGS PERDAY	1,000	1,000	1,000	1,000
	III)OVER50KGS PERDAY	1,500	1,500	1,500	1,500
	(E)SALE OF MANURE(PER TON)	1,000	1,000	1,000	1,000
	(F)HIDES STORAGE PER PIECE	200	200	200	200
	(G)SKINS STORAGE PER PIECE	200	200	200	200
	SKINCESS PER TOWITHIN5KMFROMCBD	500	500	500	500
1106	CEMETRIES AND BURIAL GROUNDS				
	BURIAL SITE FEES FOR ADULTS	1,000			
	BURIAL SITE FEES FOR CHILDREN	500			
	BURIAL CLEARANCE	200			
	BURIAL OF DESTITUTE/UNCLAIMED BODIES	2,000			
	BURIAL OF NON-RESIDENTS	2,000			
	EXHUMATION	10,000	10,000	10,000	10,000
	HEALTH INSPECTION CERTIFICATE FOR EXPORT	5,000	5,000	5,000	5,000
1107	INSPECTION –ANNUAL				
	PRIVATE HOSPITALS	15,000	10,000	8,000	5,000
	NURSING HOMES	15,000	10,000	8,000	5,000
	PRIVATE CLINICS	10,000	8,000	6,000	3,000
	PHARMACIES/CHEMISTS/LABORATORY	8,000	5,000	5,000	3,000
	GYMNASIUM	6,000	5,000	4,000	3,000
	PRIVATE SCHOOLS, COLLEGES AND PUBLIC SECONDARY'S	8,000	5,000	4,000	3,000
	PREMISES PRE-USE INSPECTION FEE	2,000	2,000	2,000	2,000
	ILLEGAL DISCHARGE OF SEWAGE PENALTY-(PER OCCURRENCE)	50,000	50,000	50,000	50,000
	DRAINAGE INSPECTION REPORT	1,000	1,000	1,000	1,000
	CHILDREN HOMES	-	-	-	-
	SWIMMING POOLS AND BATHS				
	PUBLIC/PRIVATE SWIMMING POOLS AND BATHS	1,000	1,000	1,000	1,000
	FEES PER VISIT				
	ANIMAL BITE VACCINATION				
	SNAKE BITE	-	-	-	-
	DOG BITE	-	-	-	-
	SPRAYING RESIDENTIAL HOUSES PRIVATE				
	SERVICES {FUMIGATION}				
	CHARGE PER SACHET	2,500	2,500	2,500	2,500
	SCHOOL SANITARY INSPECTION FOR REGISTRATION (PER YEAR)	3,000	3,000	3,000	3,000
	APPROVAL OF BUILDINGS PLANS(PER APPROVAL)				
	RESIDENTIAL SINGLE STOREY	10,000	10,000	10,000	10,000
	RESIDENTIAL MULTI STOREY	25,000	25,000	25,000	25,000
	III)COMMERCIAL SINGLE STOREY	15,000	15,000	15,000	15,000
	IV)COMMERCIAL MULTI STOREY	25,000	25,000	25,000	25,000
	V)INDUSTRIAL	35,000	35,000	35,000	35,000
	INSPECTION OF BUILDING FOR OCCUPATION CERTIFICATE				
	HEALTH CLEARANCE FOR OCCUPATION OF PREMISE FOR HABITATION OR BUSINESS	10,000	10,000	8,000	5,000
	HEALTH CLEARANCE FOR RE-OPENING	10,000	10,000	8,000	5,000
	TRADE PREMISES AFTER CLOSURE DUE TO IN SANITARY CONDITIONS.				
	VETTING CHANGE OF USE PER DEVELOPMENT PLAN APPROVAL	15,000	15,000	15,000	10,000
1108	SANITARY INSPECTION OF FOOD PREMISES FOR HYGIENE LICENSING	A	B	C	D
	I)FOOD WHOLESALERS	1,000	1,000	1,000	1,000
	II)RESTAURANT/EATING HOUSE	1,000	1,000	1,000	1,000
	III)FOOD SHOP RETAILING	500	500	500	500
	IV)LODGING ROOMS	3,000	3,000	1,000	1,000
	V)COTTAGE	3,000	3,000	2,000	1,000
	VI)BEER DEPOT	1,000	1,000	1,000	1,000
	VII)SODA DEPOT/CONTAINER	1,000	1,000	1,000	1,000
	VIII)DAIRY/MILK BAR	1,000	1,000	1,000	1,000
	IX)SUPERMARKET	1,000	1,000	1,000	1,000
	X)FOOD WAREHOUSE	1,000	1,000	1,000	1,000

	XI)BUTCHERY	500	500	500	500
	XII)FOOD FACTORY	1,000	1,000	1,000	1,000
	XIII)BAKERY	1,000	1,000	1,000	1,000
	XIV)HOTELS	1,000	1,000	1,000	1,000
	XV)PROPRIETARY/MEMBER CLUB	1,000	1,000	1,000	1,000
	XVI)BAR	1,000	1,000	1,000	1,000
	XVII)CANTEEN	1,000	1,000	1,000	1,000
	XVIII)SLAUGHTERHOUSE	1,000	1,000	1,000	1,000
	XIX)SLAUGHTERS LAB	500	500	500	500
	ROUTINE FOOD AND WATER SAMPLING				
	I)FOOD SAMPLING	1,000	1,000	1,000	1,000
	II)WATER SAMPLING	1,000	1,000	1,000	1,000
1109	PUBLIC HEALTH				
	TYPES OF BUSINESS	RATES PER LOCATION PER ANNUM			
	AGROVETS				3,000
	AUTO MOBILE SHOPS				3,000
	ELECTRICAL/ELECTRONIC SHOPS				1,000
	BANKS				5,000
	MOBILE PHONE SHOPS				1,000
	COURIER SERVICE SHOPS				1,000
	CAR WASH				1,000
	FURNITURE SHOPS				1,000
	GAS SHOPS				1,000
	PRIVATE SCHOOLS				3,000
	PRIVATE OFFICES				1,000
	GODOWNS				3,000
	CASINOS				1,000
	CYBER CAFES				1,000
	HOSTELS				1,000
	PRIVATE MORTUARIES				3,000
	NON-FOOD FACTORIES				3,000
	DRIVING SCHOOLS				3,000
	YELLOW FEVER VACCINE (VALID FOR 10 YEARS)				3,500
1110	MEDICAL SERVICES	LEVE L 5	LEVEL 4	LEVE L 3	LEVE L 2
	AMBULANCE HIRE				
	WITHIN EMBU COUNTY				
	TO KARATINA HOSPITAL	3,500	3,500	3,500	
	TO CHOGORIA HOSPITAL	4,000	4,000	4,000	
	AMBULANCE DEPOSIT	4,000	4,000	4,000	
	TO KIJABE	-	-	-	
	TO KIKUYU	14,000	14,000	14,000	
	TO MWEA/KERUGOYA HOSPITAL	10,000	10,000	10,000	
	TO NYERI HOSPITAL	3,500	3,500	3,500	
	TO NAIROBI	6,500	6 500	6,500	
	TO THIKA	9,500	9,500	9,500	
	TO MERU HOSPITAL	6,500	6,500	6,500	
	TO K. U HOSPITAL	6,500	6,500	6,500	
	PRIVATE HIRE FROM, - TO OUTSIDE EMBU COUNTY	8,000	8,000	8,000	
	PRIVATE HIRE WITHIN EMBU COUNTY	12,000	12,000	12,000	
		5,000	5,000	5,000	
1112	ATTACHMENT (THREE MONTHS INTERNSHIP PERIOD)				
	ATTACHMENT FOR STUDENT	3,000	3,000	3,000	
	RESEARCH STUDENT	3,000	3,000	3,000	
1113	DENTAL SERVICES				
	PULPECTOMY	1,500	1,500		-
	PULPOTOMY	1,000	1,000		-
	PROPHYLAXIS	300	300		-
	POSTERIOR	4,000	4,000		-
	PARTIAL DENTURE REPAIRS	300	300		-
	PARTIAL DENTURE SINGLE TOOTH	300	300		-
	DENTAL LAB CONSULTATION	900	900		-
	FINE NEEDLE ASPIRATION	200	200		-
		300	300		-

	MARSUPULISATION	1,000	1,000		-
	DENTAL FILLING (MALGAM)	1,500	1,500		
	DENTAL FILLING (COMPOSITE)	2,000	2,000		
	ROOT CANAL (ANTERIOR)	3,000	3,000		
	ROOT CANAL (POSTERIOR)	4,000	4,000		
	DENTAL SCALING	1,000	1,000		
	DENTAL EXTRACTION (SIMPLE)	150	150		
	DENTAL EXTRACTION (DIFFICULT)	500	500		
	DENTAL STITCHING	300	300		
	BIO MECHANICAL PREPARATION	-	-		-
	OBTURATION	-	-		-
	PATIENTS REVIEW	-	-		-
	REFERRAL TO MAXILLOFACIAL SURGERY	-	-		-
	DIRECT PULP CAP STAGE I	-	-		-
	DIRECT PULP CAP STAGE II	-	-		-
1114	E.N.T				
	SYRINGING ENT	300	300		-
	SUBMANDIBULAR GLAND EXCISION	3,000	3,000		-
	TONSILLECTOMY	3,000	3,000		-
	TRIMMING OF THE INFERIOR TUBINATES	3,000	3,000		-
	TRACHEOSTOMY	3,000	3,000		-
	TRACHEOSTOMY TUBE PRICE	2,500	2,500		-
	NASAL PACK	500	500		-
	NASAL SINUS SURGERY	3,000	3,000		-
	REMOVAL OF PACK	50	50		-
	POLYPECTOMY	3,000	3,000		-
	PARATIDECTOMY	3,000	3,000		-
	POSTERIOR NASAL PACK	1,500	1,500		-
	REMOVAL OF FB	300	300		-
	DIRECT LARYNGOSCOPY	3,000	3,000		-
	DESOPHAGOSCOPY	3,000	3,000		-
	ENDOSCOPY	2,000	2,000		-
	EUA/BIOPSY FOR PNS	3,000	3,000		-
	ENT PAEDIATRIC SURGERY	2,000	2,000		-
	EXCISIONS	3,000	3,000		-
	INCISION AND DRAINAGE ENT	300	300		-
	LATERAL RHINITOMY	3,000	3,000		-
	HYPOPHARYSCOPY	3,000	3,000		-
	I AND D GA	1,500	1,500		-
	CONSULTATION ENT	100	100		-
	CMD SUBMUCOSALDIATHEMY	3,000	3,000		-
	CHEMICAL CAUTERY	500	500		-
	BIOPSY LN/PUNCH	500	500		-
	BIOPSY UNDER LA	500	500		-
	ADENOTONSILLECTOMY	3,000	3,000		-
	ADENOTOMY	3,000	3,000		-
1115	EYE				
	REMOVAL OF FOREIGN BODY FROM THE EYE	300	300		-
	TEOPAD	30	30		-
	EYE SURGERY	1,000	1,000		-
	STITCHING LID	300	300		-
	GT ARTHROPINE 4%	50	50		-
	GULT GENTAPREDINISONE	50	50		-
	GULTPILOCUPINE 4%	50	50		-
	EPILATION	30	30		-
	EYE DROPS	50	50		-
	EYE IRRIGATION	50	50		-
	CONSULTATION EYE	100	100		-
	SURGERY	1,000	1,000		-
1116	GYNAECOLOGICAL/PAP SMEAR CLINIC				
	BREAST EXAMINATION	50	50		-
	CONE BIOPSY	2,500	2,500		-

The Embu County Finance Bill 2023

	COLPOSCOPY				
	INJECTION	1,000	1,000		-
	INJECTION SERVICE CHARGE	100	50		-
	TETANUS TOXOID INJ	50	15		-
	DICLOFENAC INJECTION 75MG	50	50		-
1117	LABORATORY	50	50		-
	SERUM ALBUMIN				
	ALKALINE PHOSPHATES	250	250	250	250
	ALT- SGPT	250	250	250	250
	AMNIOTIC FLUID SURFACTANT TEST	250	250	250	250
	ASOT TEST	600	600	600	600
	AST- SGOT	250	250	250	250
	BLOOD GROUPING	250	250	250	250
	BILIRUBIN LEVELS (TOTAL/DIRECT)	100	100	100	100
	BLEEDING TIME TEST	400	400	400	400
	BLOOD SUGAR	250	250	250	250
	BLOOD TRANSFUSION PER UNIT	150	150	150	150
	BLOOD CULTURE	300	300	300	300
	HEPATITIS A TEST	1,800	1,800	1,800	1,800
	HEPATITIS B SURFACE ANTIGEN TEST	300	300	300	300
	HEPATITIS C SURFACE ANTIGEN TEST	250	250	250	250
	BLOOD FOR VDRL KHAN	250	250	250	250
	BRUCELLA ANTIGEN TEST	300	300	300	300
	ALL CULTURE AND SENSITIVITY	200	200	200	200
	CREATININE	2,000	2,000	2,000	2,000
	CREATININE CLEARANCE TEST	250	250	250	250
	CSF GLUCOSE	600	600	600	600
	CYTOLOGY FINE NEEDLE ASPIRATE	300	300	300	300
	DIRECT COOMBS TEST	1,000	1,000	1,000	1,000
	DU TEST	250	250	250	250
	ERYTHROCYTE SEDIMENTATION RATE (ESR)	250	250	250	250
	ELECTROLYTES	250	250	250	250
	FAECAL OCCULT BLOOD	600	600	600	600
	FINE NEEDLE ASPIRATE (FNA)	300	300	300	300
	GAMMA GT	1,500	1,500	1,500	1,500
	H PYLORI	250	250	250	250
	HB TEST	700	700	700	700
	HVS FOR MICROSCOPY	300	300	300	300
	LFTS	300	300	300	300
	LIPID PROFILE	2,000	2,000	2,000	2,000
	MICRO PROTEN	1,500	1,500	1,500	1,500
	ORAL GLUCOSE TOLERANCE TEST	250	250	250	250
	PAP SMEAR FOR CYTOLOGY	500	500	500	500
	PERIPHERAL BLOOD FILM	1,500	1,500	1,500	1,500
	PREGNANCY TEST	400	400	400	400
	PSA	100	100	100	100
	WET PREP PUS SWAB EAR/EYE/WOUND	1,500	1,500	1,500	1,500
	RHEUMATOID FACTOR	200	200	200	200
	SALMONELLA ANTIGEN TEST	300	300	300	300
	SEMEN ANALYSIS	600	600	600	600
	SERUM CALCIUM	1,000	1,000	1,000	1,000
	SKIN SNIPS FOR KOH	300	300	300	300
	SICKLING TEST	400	400	400	400
	STOOL FOR CHILDREN	200	200	200	200
	STOOL FOR OVA AND CYST	100	100	100	100
	SYNOVIAL FLUID FOR CULTURE	150	150	150	150
	TOTAL CHOLESTEROL	1,500	1,500	1,500	1,500
	TOTAL PROTEIN	300	300	300	300
	UREA/ELECTROLYTES BELOW 5YEARS	250	250	250	250
	UREA/ELECTROLYTES U/E/C	400	400	400	400
	UREA CLEARANCE TEST	800	800	800	800
	URINALYSIS	400	400	400	400
	CHOLERA ANTIGEN TEST	150	150	150	150
		300	300	300	300

	INDIRECT COOMBS TEST	250	250	250	250
	HBAIC ANALYSIS	1,500	1,500	1,500	1,500
	FULL HAEMOGRAM	600	600	600	600
	VDRL	400	400	400	400
	CRAG TEST	1,500	1,500	1,500	1,500
	BONE MARROW ASPIRATE	1,000	1,000	1,000	1,000
	BLOOD SLIDE - BS FOR MPS	50	50	50	50
	URIC ACID	300	300	300	300
	C REACTIVE PROTEIN	1,000	1,000	1,000	1,000
	HIGH SENSITIVE C REACTIVE PROTEIN	1,200	1,200	1,200	1,200
	D-DIMER TEST	1,200	1,200	1,200	1,200
	COVID 19 ANTIGEN TEST	1,500	1,500	1,500	1,500
	THYROID FUNCTION TEST	2,000	2,000	2,000	2,000
	GENE XPERT TEST	FREE	FREE	FREE	FREE
	AFB MICROSCOPY	FREE	FREE	FREE	FREE
	TB LAM ANTIGEN TEST	FREE	FREE	FREE	FREE
	TB LAMP TEST	FREE	FREE	FREE	FREE
	PITC	FREE	FREE	FREE	FREE
	BLOOD SLIDE CHILDREN	FREE	FREE	FREE	FREE
1118	MAIN THEATRE				
	IUCD REMOVAL UNDER GA	1,500	1,500		-
	INTERLOCKING NAIL.	4,000	4,000		-
	I AND D UNDER GA	1,500	1,500		-
	I AND D UNDER LA	600	600		-
	HYPOSPADIAN REPAIR.	300	300		-
	HYDROCELE UNDER GA	3,000	3,000		-
	HERNIOTOMY CHILDREN UNDER GA	3,000	3,000		-
	HERNIORRAPHY UNDER GA	3,000	3,000		-
	HERNIORRAPHY UNDER LA	3,000	3,000		-
	HAEMORPHOIDECTOMY GA	3,000	3,000		-
	GLOVES THATRE	50	50		-
	GIVING SET.	50	50		-
	GIVING SET (BLOOD)	70	70		-
	GAUZE PAD OF 10.	100	100		-
	EXTERNAL FIXATION UNDER GA	3,000	3,000		-
	EXCISION BIOPSY OF SALIVARY	3,000	3,000		-
	EUA GA	1,500	1,500		-
	DILATION AND CURATIVAGE GA	1,500	1,500		-
	DESTRUCTIVE DELIVERY	1,500	1,500		-
	DAY CASE MINOR SURGERY	1,000	1,000		-
	CYCOSCOPY	3,000	3,000		-
	CUTGUT SINGLE	100	100		-
	CUT DOWN UNDER LA	200	200		-
	CRANIOTOGMY ELEVATION OF SKULL	4,000	4,000		-
	COLOSTOMY	3,000	3,000		-
	CLEFT LPI/PALATE CLIENTS	8,000	8,000		-
	CLEFT LIP OPERATION AND PILATE	3,000	3,000		-
	CIRCUMCISION UNDER GA	1,500	1,500		-
	CIRCUMCISION	1,000	1,000		-
	CHORDCE REPAIR.	3,000	3,000		-
	CHEST TUBE UNDER LA	1,000	1,000		-
	CERVICAL REPAIR UNDER GA	1,500	1,500		-
	CATHETERIZATION LA	100	100		-
	CATHETER	100	100		-
	HME FILTER	300	300		-
	BURST ABDOMINAL REPAIR LA	600	600		-
	BURST ABDOMEN GA.	1,500	1,500		-
	B.T.L BILATERAL TUBALYCTIA	1,500	1,500		-
	BRANULA.	50	50		-
	BONE MARROW LA PROCEDURE	200	200		-
	BIOPSY UNDER LA.	600	600		-
	BIOPSIES GA	1,500	1,500		-
	BIOPSIES AND STITCHING GA.	1,500	1,500		-

APPENDICECTOMY UNDER GA	3,000	3,000		-
AMPUTATION UNDER GA.	3,000	3,000		-
ANAESTHESIA.	1,000	1,000		-
AGICIES OF TENDER UNDER LA	1,000	1,000		-
AGICIES OF TENDER UNDER GA	2,500	2,500		-
I.V FLUID PER BOTTLE	100	100		-
K KNAIL OWN NAIL	3,000	3,000		-
K NAIL UNDER GA	6,500	6,500		-
K WIRE UNDER GA	3,000	3,000		-
LAPARATOMES UNDER GA	3,000	3,000		-
LUMBER PUNCTURE LA.	100	100		-
MAJOR OPERATION.	3,000	3,000		-
MAJOR SKIN GRAFTING.	3,000	3,000		-
MANIPULATION REDUCTION	500	500		-
MANUAL ANNUAL DILATION MAD	1,000	1,000		-
MANIPULATION ANDREDUCTION GA	1,000	1,000		-
MASTECTOMY GA	3,000	3,000		-
MC DONALD STITCH GA	1,500	1,500		-
MINOR OPERATION GA.	1,500	1,500		-
MINOR OPERATION LA	600	600		-
MINOR OPERATION UNDER LA	1,000	1,000		-
MURSIPIALIZATION GA	1,500	1,500		-
MYOMECTOMY GA	3,000	3,000		-
NEOCYSTOSTOMY.	3,000	3,000		-
NEPHRECTOMY.	3,000	3,000		-
NG TUBE DRAIN	100	100		-
NG TUBE FIXATION LA	100	100		-
NYLON PER PIECE	50	50		-
OPEN REDUCTION OWN PLATES/WIRE	3,000	3,000		-
OPERATION UNDER 5YEARS	1,500	1,500		-
ORCHIDOPLEX/CHILDECTOMY	3,000	3,000		-
ORHIDOPHY.	3,000	3,000		-
PAEDIATRIC SURGERY G WARD	2,000	2,000		-
PLAING UNDER GA OWN PLATE	3,000	3,000		-
POLYPECTOMY GA.	1,500	1,500		-
PYELOPLASTY	3,000	3,000		-
REMOVAL OF EXTERNAL FIXATION	1,500	1,500		-
REMOVAL OF EXTERNAL FIXATOR	1,500	1,500		-
REMOVAL OF FOREIGN BODY	1,500	1,500		-
REMOVAL OF K.WIREUNDER GA	1,500	1,500		-
REMOVAL OF PLACENTA GA.	1,500	1,500		-
REMOVAL OF TYROGLOID CYST	2,500	2,500		-
SALPHINGOTOMY UNDER GA	3,000	3,000		-
SEQUESTRECTOMY GA	3,000	3,000		-
SILK SINGLE	150	150		-
SKIN GRAFT GA MINOR	1,500	1,500		-
SPINAL BLOCK ANAESTHESIA	1,000	1,000		-
SPINAL NEEDLE.	200	200		-
SPLENECTOMIES GA.	3,000	3,000		-
STERILE GLOVES PER PAIR	50	50		-
SUBTOTAL HYSTERECTOMY GA	3,000	3,000		-
WIRING OF PATELLAS GA.	1,500	1,500		-
WIDE EXCISION GA	1,500	1,500		-
VICRYL SINGLE	200	200	200	
MAJOR OPERATION.	4,000	4,000		-
VAGOTOMY/DRAINAGE/A,ASTP,PSOS	4,000	4,000		-
VACUUM EXTRATION LA	500	500		-
URINE BAG.	100	100		-
URINARY DIVERSION.	3,000	3,000		-
URETHROPLASTY.	3,000	3,000		-
UNDER WATER SEAL DRAINAGE	1,500	1,500		-
TORSION OF TESTS EXPLORATION.	3,000	3,000		-
THYROIDECTOMY GA.	3,000	3,000		-

The Embu County Finance Bill 2023

	THREE WAY CATHETER.				
	TARSAL PLATE NOTATION LA.	100	100		-
	TOTAL ABDOMINAL HYSTERECTOMY	500	500		-
	SYRINGES MAIN THEATRE	4,000	4,000		-
	SURGICAL TOILET MAJOR UNDER LA	30	30		-
	SURGICAL TOILET MINOR UNDER GA	3,000	3,000		-
	SURGICAL CELL.	1,500	1,500		-
	SURGICAL BLADE EACH	900	900		-
	SUPRAPUBLIC CYSTOMY LA	20	20		-
	BILATERAL TUBE LIGATION (THEATRE)	600	600		-
	POS PASSAGE OF SOUNDS GA	1,500	1,500		-
	PROSTATECTOMY UNDER GA.	1,500	1,500		-
	SPINAL BLOCK ANAESTHESIA MAT	4,000	4,000		-
	SPINAL NEEDLE MAT	1,000	1,000		-
	CORD CLAMP	200	200		-
	CUTGUT	40	40		-
	GAUZES 10 PIECES	100	100		-
	VICRYRL	100	100		-
	ANAESTHESIA	200	200		-
	SURGICAL BLADE	1,000	1,000		-
	BRANULA MAT	20	20		-
	URINE BAG	50	50		-
	NYLON	100	100		-
	CEASERIAN SECTION	100	100		-
	3,000	3,000		-	
1119	MEDICAL EXAMINATION				
	AGE/MENTAL ASSESSMENT				
	INSURANCE FORMS FILLING	500	500	500	
	NSSF ENVALIDITY CLAIM FORM	1,500	1,500	1,500	
	MEDICAL BOARD	1,500	1,500	1,500	
	MEDICAL EXAMINATIONS PHYSICAL	1,500	1,500	1,500	
	WORKMANS COMPENSATION	500	500	500	
1120	MEDICAL LEGAL	1,500	1,500	1,500	
	VERIFICATION OF MEDICAL RECORDS				
	MEDICAL REPORT	1,000	1,000	-	
	MEDICAL CERTIFICATES	1,000	1,000	-	
	MARRIAGE MED EXAM	500	500	-	
	P3 FILLING	1,000	1,000	-	
	ATTACHMENT			-	
	BIRTH AND DEATHS VERIFICATION	2,000	2,000	-	
1121	MISCELANEOUS STORE	200	200	200	
	CONDEMNED FOODSTUFF SALE				
	DAMAGES OF ITEMS	400	400	400	
	DEPOSIT TENDER PAYMENT	1,000	1,000	1,000	
	CARTON ONE	1,000	1,000	1,000	
	BUCKET/JERICAN 20L	20	20	20	
	KITCHEN PEELING (PER MONTH)	100	100	100	
	HIRE LECTURE HALL PER DAY	500	500	-	
	HIRING OF LAPTOP COMPUTER PER DAY	3,000	3,000	-	
	GUNNY BAGS	1,000	1,000	-	
	PHOTOCOPY	15	15	-	
	PERSONAL PACK FOR AMENITY	3	3	3	
	RENT FOR HOSP. KIOSK (PER MONTH)	1,000	1,000	1,000	
	STAFF WELFARE	3,000	2,500	2,000	
	MISCELLANEOUS CLEANSING	1,000	1,000	1,000	
	UNDER SEAL KIT	100	100	100	
	JERICAN 5 LITRES	4,000	4,000	4,000	
1122	MORTUARY	20	20	20	
	BROUGHT IN DEAD B.I.D (PER DAY)				
	BODIES FROM OTHER HOSPITALS (PER DAY)	300	300	300	
	BODY - PER DAY FROM WARD	500	500	500	
	LAST OFFICE - HOME/POLICE CASES	200	200	200	
	LAST OFFICE FOR OUTSIDE CASES	300	300	300	
	INFECTION CONTROL	200	200	200	
	50	50	50		

	EMBALMENT 7 DAYS PERIOD	3,100	3,100	3,100
	EMBALMENT UNDER 5YRS	2,100	2,100	2,100
	POSTMORTEM	3,000	3,000	3,000
1123	NUTRITION			
	REPLACE DIABETIC NUTRITION POWDER SHAKE	1,800	1,800	1,800
	REPLACE NUTRITIONAL POWDER SHAKE	1,500	1,500	1,500
	NUTRITION CONSULTATION	50	50	50
	FORMULA FEEDS PER TIN	1,000	1,000	-
	LIFEGAIN DIETARY SUPPLEMENT 300G	2,000	2,000	2,000
1124	OCCUPATIONAL THERAPY			
	DEVELOPMENTAL EVALUATIONS	-	-	-
	HEALTH EDUCATION	-	-	-
	DIABETIC FOOT CARE TRAINING	-	-	-
	DEVELOPMENTAL SKILLS TRAINING	-	-	-
	ADLS TRAINING	-	-	-
	SOCIAL SKILLS TRAINING	-	-	-
	SPLINTING	-	-	-
	PRESSURE GARMENTS	-	-	-
	SENSORY INTEGRATION	-	-	-
	THERAPEUTIC EXERCISES AND ACTIVITIES	-	-	-
	BEHAVIOR MODIFICATION TRAINING	-	-	-
	VOCATIONAL ASSESSMENT AND TRAINING	-	-	-
	PATIENT TRANSFERS TRAINING	-	-	-
	ENVIRONMENTAL ADAPTATION AND MODIFICATIONS	-	-	-
	COMMUNITY INTEGRATION	-	-	-
	ASSESSMENT AND FITTING OF SPECIAL AIDS	-	-	-
	COMPENSATORY SKILLS TRAINING	-	-	-
	SPEECH ASSESSMENT AND TRAINING	-	-	-
	PAEDIATRIC OT	100	100	100
	INITIAL ASSESSMENT O.T	300	300	300
	PHYSICAL DYSFUNCTION OT OPD	100	100	100
	SPECIAL AIDS (OT ADULT UPPER EXTRIMITY)	1,500	1,500	1,500
	PHYSICAL DYSFUNCTION OT INPATIENT	100	100	100
	SPECIAL AID(OT)PHILADEPHIA	3,000	3,000	3,000
	CERVICAL COLLAR			
	DEVELOPMENTAL STIMULATION	-	-	-
	AMENITY OT SERVICES	200	200	200
	O.T PRIVATE SERVICES	400	400	400
	CASTING PEADIATRICS	300	300	300
	SPECIAL AIDS O.T CHILDREN	1,000	1,000	1,000
	SPECIAL AIDS (O.T ADULT LOWER EXTRIMITY)	2,000	2,000	2,000
	MASSAGE	-	-	-
	ELECTRICAL STIMULATION	-	-	-
	THERAPEUTIC ACTIVITY	-	-	-
	SPECIAL SCHOOL/EDUCATION	300	300	300
1125	ASSESMENT			
	PEDIATRIC OT INPATIENT	100	100	100
	HAND THERAPY	-	-	-
	PSYCHIATRY OT	100	100	100
	DRIVERS ASSESSMENT	-	-	-
1126	ORTHOPAEDIC			
	APDK	1,000	1,000	1,000
	CONSULTATION ORTHOPAEDIC	200	200	100
	CERVICAL COLAR CHILDREN	500	500	500
	EVAFOAM SHEET	500	500	500
	KNEE CAPS	250	250	250
	INSOLES PAIR ADULT	400	400	400
	INSOLES PAIR CHILDREN	200	200	200
	WALKING CANE METALLIC	300	300	300
	WALKING CANE WOODEN	150	150	150
	WALKING FRAME ADULT	2,000	2,000	2,000
	WALKING FRAME CHILD	1,000	1,000	1,000

	TRIPOD STAND	700	700	700	
	SURGICAL BOOT PAIR	2,000	2,000	2,000	
	SURGICAL BOOT SINGLE	1,500	1,500	1,500	
	STEEN BEEK ABDUCTION BRACE	1,000	1,000	1,000	
	T-STRAPS	100	100	100	
	THORACO-LUMBER CORSET	3,500	3,500	3,500	
	RAISING PER IN CH	100	100	100	
	PROSTHETIC FOOT	4,000	4,000	4,000	
	POLYPROPYLENE SHEET	2,000	2,000	2,000	
	MAJOR REPAIR	400	400	400	
	MCR SHEET	300	300	300	
	MINOR REPAIR CHILD	200	200	200	
	METALIC AXILLARY CRUTCHES	1,200	1,200	1,200	
	POP PER ROLL	300	300	300	
	POP POWDER 50KG	1,500	1,500	1,500	
	CRUTCHES CHILDREN	250	250	250	
	CERVICAL COLLAR ADULT	1,000	1,000	1,000	
	TLSO ADULT	2,500	2,500	2,500	
	TLSO CHILDREN	1,800	1,800	1,800	
	SERVICE CHARGE	150	150	150	
	CRUTCHES ADULT	400	400	400	
	ALLUMINIUM CRUTCHES	1,500	1,500	1,500	
	BELOW KNEE PROSTHESIS	10,000	10,000	10,000	
	ELBOW CRUTCHES PAIR	1,000	1,000	1,000	
	ELBOW CRUTCHES SINGLE	500	500	500	
	SPLINT-MARMAID CHILD	1,000	1,000	1,000	
	SPLINT-WRIST DROP	300	300	300	
	BILATERAL A/K BRACE/KAFOS	3,000	3,000	3,000	
	UNILATERAL A/K BRACE/KAFOS	1,500	1,500	1,500	
	KNEE BRACE	1,500	1,500	1,500	
	BILATERAL BK BRACE ADULT/AFOS	2,500	2,500	2,500	
	UNILATERAL BK BRACE ADULT /AFO	1,000	1,000	1,000	
	UNILATERAL BK BRACE CHILDREN / AFOS	500	500	500	
	BILATERAL BK BRACE CHILDREN / AFOS	1,000	1,000	1,000	
	EXEMPTIONS ORTHOPEADICS	-	-	-	
1127	OUTPATIENT				
	REGISTRATION	200	150	100	50
	NEBULIZATION	100	100	100	
	NORMAL SALINE	150	150	150	
	OXYGEN THERAPY	200	200	200	
	SEARCH FOR SERIAL NUMBER	100	100	100	
	POST RAPE CARE	4,000	4,000	4,000	
	VAGINAL EXAMINATION	100	100	100	
	SURGICAL TOILET OPD	500	500	500	
	STITCHING EMERGENCY	300	300	300	
	STITCHING REMOVAL	50	50	50	
	EXCISION OPERATION LA	500	500	500	
	GASTRIC LAVAGE	500	500	500	
	5% DEXTROSE	80	80	80	
	50% DEXTROSE	120	120	120	
	ANTIRABIES VACCINE	500	500	500	
	DRESSING GENERAL	100	100	100	
	INCISION AND DRAINAGE OPD	500	500	500	
	DRESSING	50	50	50	
	REMOVAL OF STITCHES OPD	50	50	50	
	CIRCUMCISION OPD	1,000	1,000	1,000	
	CATHETERIZATION OPD	200	200	200	
	SYRINGE	30	30	30	
	BRANULAR	50	50	50	
	INJECTION OWN DRUG	50	50	50	
	CLEANSING / DISINFECTION - DOPC	-	-	-	
1128	PAEDIATRIC				
	BED CHARGES - PAEDIATRIC WARD	200	200	200	

1129	FACILITY PHARMACY				
	DESCRIPTION	AMOUNT	AMOUNT	AMOUNT	AMOUNT
		KSH.	KSH.	KSH.	KSH.
	ACYCLOVIR 400MG TABS (PER TAB)	10	10	10	10
	ACYCLOVIR OINTMENT	130	130	130	130
	ADRENALINE INJ (AMP)	30	30	30	30
	ALBENDAZOLE 400MG PER TAB	15	15	15	15
	AMIKACIN 250MG/ML	130	130	130	130
	AMINOPHYLLINE INJECTION	30	30	30	30
	AMITRIPTYLINE 25 MG TABS (LAROXYL) PER DOSE	40	40	40	40
	AMOXYCLAV 375MG PER DOSE	260	260	260	260
	AMOXICILLIN 250MG CAPS PER DOSE	100	100	100	100
	AMOXICILLIN 125MG/5ML SYRUP	60	60	60	60
	AMOXYCLAV 228MG/5ML SUSP	240	240	240	240
	AMOXYCLAV 625 MG PER TAB	25	25	25	25
	AMPICILLIN/CLOXACILLIN 250MG/5ML SYRUP	70	70	70	70
	ANTACID TABS	10	10	10	10
	ANTI D 150 UG /ML EACH 2ML VIAL	7,400	7,400	7,400	7,400
	ANTI SNAKE VENOM	6,800	6,800	6,800	6,800
	ASPIRIN 300MG TABS	10	10	10	10
	ATENOLOL 50MG TAB EACH	2	2	2	2
	ATROPINE EYE DROPS 1%	200	200	200	200
	ATROPINE INJ PER AMP	50	50	50	50
	ATROVENT INHALATION	1,800	1,800	1,800	1800
	BACTACEF 1GM INJ	370	370	370	370
	BECLOMETHASONE INHALER	270	270	270	270
	CHLORPHENIRAMINE 4MG TABS DOSE	10	10	10	10
	CHLORPHENIRAMINE INJ	30	30	30	30
	CHLORPROMAZINE 100MG TABS (LARGACTIL) PER DOSE	30	30	30	30
	CIPROFLOXACIN 250MG 30S	100	100	100	100
	CIPROFLOXACIN 500MG 14S	100	100	100	100
	CIPROFLOXACIN INJ. PER BOTTLE	150	150	150	150
	CLOTRIMAZOLE CREAM	50	50	50	50
	CLOTRIMAZOLE PESSARIES	40	40	40	40
	COMBIVENT INHALATION	150	150	150	150
	COTRIMOXAZOLE 480MG (SEPTRIN) TABS	40	40	40	40
	COTRIMOXAZOLE (SEPTRIN) SYRUP	40	40	40	40
	DAPSONE TABS EACH	2	2	2	2
	DARROWS HALF STRENGTH I.V FLUID - BOTTLE	100	100	100	100
	DEXAMETHASONE 0.5MG PER TAB	2	2	2	2
	DEXAMETHASONE INJECTION	50	50	50	50
	DEXTRAN I.V PER BOTTLE	700	700	700	700
	DEXTROSE 5% I.V PER BOTTLE	80	80	80	80
	DIAZEPAM 5MG TABS	30	30	30	30
	DIAZEPAM INJ	50	50	50	50
	DICLOFENAC 50MG TABS - PER 15S	30	30	30	30
	DICLOFENAC 75MG INJ (AMPL)	10	10	10	10
	DICLOFENAC INJ IN WARD	30	30	30	30
	DICLOFENAC SUPPOSITORIES EACH	50	50	50	50
	DIGOXIN TABS - PER 30S	90	90	90	90
	DIHYDROCODEINE 30MG TABS EACH	15	15	15	15
	DOXYCYCLINE 100MG CAPS PER DOSE	65	65	65	65
	ENALAPRIL 5MG PER TAB	4	4	4	4
	ERYTHROMYCIN 125MG/ML SUSPENSION	100	100	100	100
	IMIPRAMINE TABS PER DOSE	30	30	30	30
	INSULIN (MIXTARD) 30/70	400	400	400	400
	INSULIN PER JAB	40	40	40	40
	INSULIN SOLUBLE PER VIAL	200	400	400	400
	INSULIN SYRINGE EACH	15	15	15	15
	KETACONAZOLE 200MG TAB EACH	7	7	7	7
	KETAMINE INJ. 50MG/ML(VIAL)	180	180	180	180
	KY JELLY(PER TUBE)	205	205	205	205

The Embu County Finance Bill 2023

LEVOTHYROXINE TABS 100MG	80	80	80	80
LIGNOCAINE INJ PER JAB	20	20	20	20
LIGNOCAINE INJ PER VIAL	50	50	50	50
LIGNOCAINE/ADRENALINE (D.CART)	30	30	30	30
LOPERAMIDE2MG (IMODIUM) CAPS DOSE	65	65	65	65
MAGNESIUM SULPHATE INJ. 50%	380	380	380	380
MANNITOL BOTTLE	380	380	380	380
MEBENDAZOLE TABS	30	30	30	30
METFORMIN 500MG TAB EACH	3	3	3	3
METHYLDOPA 250MG TABS EACH	5	5	5	5
METOCHLOPROPAMIDE (PLASIL)INJ	50	50	50	50
METOCHLOPROPAMIDE10MG TABS PER DOSE	40	40	40	40
METRONIDAZOLE 200MG TABS PER 30S	30	30	30	30
METRONIDAZOLE I.V PER BOTTLE	70	70	70	70
METRONIDAZOLE SYRUP	50	50	50	50
MICROFENTANYL INJ (AMP)	210	210	210	210
MORPHINE 10MG/ML SYRUP 100ML	600	600	600	600
MORPHINE INJ PER AMP	100	100	100	100
MULTIVIT TABS PER 30S	30	30	30	30
NALIDIXIC ACID TABS PER DOSE	65	65	65	65
QUININE 300MG TABS DOSE	95	95	95	95
QUININE DROPS	130	130	130	130
QUININE INJ	40	40	40	40
RANITIDINE 150MG TAB EACH	7	7	7	7
RANITININE 25MG/ML INJ EACH	20	20	20	20
SALBUTAMOL 4MG TAB DOSE	30	30	30	30
SALBUTAMOL INHALER PER PUFF	65	65	65	65
SALBUTAMOL NEBULIZER SOLUTION	600	600	600	600
SALBUTAMOL SYRUP	30	30	30	30
SENNA TABS	55	55	55	55
SILVERSULPHADIAZINE CREAM TIN 100G	130	130	130	130
SODIUM BICARBONATE AMP	140	140	140	140
SUXAMETHONIUM (SCOLINE) CL.INJ	45	45	45	45
TETRACYCLINE EYE OINTMENT (T.E.O).	30	30	30	30
TETRACYCLINE SKIN OINTMENT	40	40	40	40
THIOPENTONE INJ 500MG VIAL	300	300	300	300
TINIDAZOLE 500MG TABS DOSE	50	50	50	50
TRANEXAMIC ACID 500MG AMP	200	200	200	200
VITAMIN B COMPLEX TABS	30	30	30	30
VITAMIN B12 INJ VIAL	40	40	40	40
VITAMIN K 10MG/ML INJ (ADULT)	150	150	150	150
VITAMIN K 2MG/ML INJ (PAEDS)	190	190	190	190
WHITEFIELD OINTMENT	30	30	30	30
XYLOCAINE PUMP SPRAY (50MLS)	1,920	1,920	1,920	1,920
ZINC SULPHATE 20MG PER TAB	3	3	3	3
ZINC SULPHATE EYE DROP	110	110	110	110
BENZATHINE PENICILINE 2.4M.U. INJ	65	65	65	65
BENZHEXOL 5MG TABS (ARTANE) PER DOSE	30	30	30	30
BENZYL BENZOATE 25% LOTION	70	70	70	70
BENZYL PENICILLIN 1M.U. (CR.ADULT)	30	30	30	30
BENZYL PENICILLIN 5M.U. (CR.ADULT)	50	50	50	50
BETAMETHASONE CREAM	50	50	50	50
BRUFEN 200MG TABS	30	30	30	30
BUPIVACAINE HEAVY SPINAL 5MG	80	80	80	80
BUPIVACAINE PLAIN PER AMPOULE	500	500	500	500
BUSCOPAN 10MG TABS	4	4	4	4
CALAMINE LOTION	80	80	80	80
CALCIUM GLUCONATE INJ	130	130	130	130
CAPTOPRIL 25MG TABLET	5	5	5	5
CARBAMAZEPINE 200MG PER TAB	4	4	4	4
CARBIMAZOLE 5MG TABS EACH	5	5	5	5
CEFTRIAZONE 1G INJ	100	100	100	100
CERTRIAXONE 250MG INJ	100	100	100	100

The Embu County Finance Bill 2023

CHLORAMPHENICOL 1GM INJ PER VIAL	50	50	50	50
CHLORAMPHENICOL CAPS 250MG EACH	50	50	50	50
CHLORAMPHENICOL SYRUP	5	5	5	5
CHLORPHENIRAMINE 2MG/5ML SYRUP	50	50	50	50
ERYTHROMYCIN 250MG PER DOSE	30	30	30	30
FANSIDAR (3TABS)	130	130	130	130
FERROUS SULFATE 200MG TABS PER 30S	40	40	40	40
FLUCLOXACILLIN 250MG CAPS DOSE	30	30	30	30
FLUCLOXACILLIN 250MG INJ PER VIAL	150	150	150	150
FLUCONAZOLE (DIFLUCAN) INJ 2MG/ML/100ML I.V	65	65	65	65
FLUCONAZOLE 200MG EACH	200	200	200	200
FLUPETHIXOL DECANOATE 20MG/ML	20	20	20	20
FLUPHENAZINE 25MG/ML (MODECATE) INJ	1,200	1,200	1,200	1200
FOLIC 5MG TABS	130	130	130	130
FRUSEMIDE /LASIX TAB EACH	30	30	30	30
FRUSEMIDE INJ (AMP)	1	1	1	1
GENTAMYCIN 20MG/2ML AMP	50	50	50	50
GENTAMYCIN 80MG/2ML AMP	50	50	50	50
GENTAMYCIN EYE DROPS	30	30	30	30
GLIBENCLAMIDE 5MG PER TAB	30	30	30	30
HALOPERIDOL 50MG/ML INJ (AMP)	2	2	2	2
HALOPERIDOL 5MG (SERENACE) PER TAB	400	400	400	400
HARTMANN'S PER BOTTLE	2	2	2	2
HEPARIN INJ 5000IU/ML	80	80	80	80
HYDRALAZINE 25MG TABLETS EACH	600	600	600	600
HYDRALAZINE 20MG INJ	4	4	4	4
HYDROCHLOROTHIAZIDE 50MG TABS PER 30S	640	640	640	640
HYDROCORTISONE 1% CREAM	30	30	30	30
HYDROCORTISONE EYE DROPS	50	50	50	50
HYDROROCORTISONE INJ	1,140	140	140	140
HYOSCINE BUTYLBROMIDE (BUSCOPAN) INJ	40	40	40	40
NALOXONE INJ 0.4/ML	50	50	50	50
NEOSTIGMINE 2.5MG/ML	400	400	400	400
NIFEDIPINE 20MG TABS EACH	50	50	50	50
NITROFURANTOIN 100MG TAB DOSE	2	2	2	2
NORFLOXACIN 400MG PER TAB	40	40	40	40
NORMAL SALINE PER BOTTLE	5	5	5	5
NYSTATIN ORAL DROPS (BOTTLE)	80	80	80	80
OMEPRAZOLE 20MG EACH	80	80	80	80
ORS PER SATCHET	3	3	3	3
OXYTOCIN INJ (AMP)	15	15	15	15
PANCURONIUM BROMIDE 2MG/ML INJ	26	26	26	26
PARACETAMOL 500MG TABS DOSE	100	100	100	100
PARACETAMOL INJ PER VIAL	30	30	30	30
PARACETAMOL SUPPOSITORIES 125MG EACH	100	100	100	100
PARACETAMOL SYRUP	15	15	15	15
PETHIDINE PER AMP	30	30	30	30
PHARMACY RESEARCH AND ATTACHMENT	100	100	100	100
PHENOBARBITONE 30MG TAB EACH	1,000	1,000	1,000	1,000
PHENOBARBITONE INJ	1	1	1	1
PHENYTOIN (EPANUTIN) INJ 250MG/5ML	530	530	530	530
PHENYTOIN INJ	310	310	310	310
PHENYTOIN SODIUM 50MG TABS EACH	300	300	300	300
POTASSIUM CHLORIDE INJ	2	2	2	2
PRALIDOXINE MESYLATE INJ (AMP)	100	100	100	100
PREDNISOLONE 5MG TABS EACH	1,830	1,830	1,830	1830
PROMETHAZINE TABS DOSE	1	1	1	1
PROPOFOL 1% INJ	30	30	30	30
PROPRANOLOL TABS 40MG DOSE	350	350	350	350
1130 COMMUNITY REVOLVING PHARMACY	40	40	40	40
DESCRIPTION				
AMITRIPTYLINE HYDROCHLORIDE TABLETS 25MG, 100 PACK	1			
		SELLING PRICE PER UNIT (KES)		

AMLODIPINE BESYLATE TABLETS 5 MG 28 PACK	2				
ASPIRIN (ACETYL SALICYLIC ACID) CARDIAC TABLETS 75MG, 30 PACK	2				
ATENOLOL TABLETS 50MG, 100 PACK	2				
ATORVASTATIN TABLETS 20MG, 28/30 PACK	3				
BECLOMETHASONE INHALER, 100MCG, 200DOSES CANISTER	265				
BENZHEXOL HYDROCHLORIDE TABLETS 5MG, 100 PACK	2				
BISOPROLOL TABLETS 5MG 100PACK	13				
CARBAMAZEPINE SYRUP 100MG/5ML, 150ML BOTTLE	467				
CARBAMAZEPINE(NEUROTROL)TABS 200MG ,100PCK	4				
CHLORPROMAZINE HYDROCHLORIDE TABLETS 100MG, 100 PACK	4				
DIAZEPAM SCORED TABLETS 5MG, 100 PACK	1				
ENALAPRIL TABLETS 10MG, 28 PACK	2				
FLUOXETINE HCL CAPSULES 20MG 100 PACK	4				
FUROSEMIDE 40MG TABLETS B/P 100 PACK	1				
GLIBENCLAMIDE TABLETS 5MG, 28 PACK	3				
GLICLAZIDE TABLETS 80MG, 28 PACK	8				
HALOPERIDOL TABLETS 5MG, 100 PACK	3				
HYDROCHLORTHIAZIDE TABLETS 25MG, 100 PACK	2				
INSULIN (MIXTARD) INJECTION 30/70 100I.U/ML, 10ML VIAL	475				
LABETALOL TABLETS 200MG 56/PK	63				
LOSARTAN TABLETS 50MG, 30 PACK	3				
METFORMIN TABLETS 500MG, 28 PACK	3				
METHYLDOPA TABLETS 250MG, 100 PACK	7				
OLANZAPINE TABLETS 5MG 100 PACK	6				
PHENOBARBITONE TABLETS 30MG, 100 PACK	1				
PHENYTOIN SODIUM CAPSULES 100MG, 84 PACK	11				
PREDNISOLONE TABLETS 5MG, 100 PACK	1				
RISPERIDONE TABLETS 2MG 50 PACK	20				
SALBUTAMOL INHALER 100MCG 200 DOSE	220				
SHARPS CONTAINER, SAFETY BOX, PAPER, 5 LITRES, PER PIECE	115				
SODIUM VALPROATE (VALPROIC ACID) 500MG TABLETS 100 PACK	55				
SODIUM VALPROATE TABLETS 200MG, 100 PACK	13				
SPIRONOLACTONE TABLETS 25MG, 1,000 PACK BLISTER	6				
SWAB, PRE-INJECTION ALCOHOL BASED 100 PACK	1				
SYRINGES DISP-INSULIN W/NEEDLE G30.100 I.U 100/PCK	15				
OLANZAPINE TABLETS 10MG 100 PACK	8				
CARVEDILOL TABLETS 6.25MG 28PACK	5				
GLUCOPHAGE 500MG(METFORMIN)	4				
PIOGLITAZONE 30MG	4				
CARVEDILOL TABLETS 25MG 28PACK	10				
MELOXICAM 15MG 50PACK	3				
VILDAGLIPTIN 50MG 56PACK	7				
VITAMIN B COMPLEX (VIT-B1,B6,B12)	9				
LOS005 LOSARTAN H(CARIDTAN H) 50/12.5MG 28PACK	3				
1131 PHYSIOTHERAPY					
THORACO DORSAL COSSET	10,000	10,000	-	-	
T.L.S.O NOVA	7,500	7,500	-	-	
LUMBAR SUPPORT SUPER	3,500	3,500	-	-	
LUMBER COSSET	2,000	2,000	-	-	
PHYSIO EXCERCISES P/SESSION	100	100	-	-	
PHYSIOTHERAPY AMENITY	400	400	-	-	
PHYSIOTHERAPY ON DEMAND	200	200	-	-	
PRIVATE PHYSIOTHERAPY	1,000	1,000	-	-	
ROUTINE PHYSIOTHERAPY	200	150	100	-	
ELBOW STRAP	400	400	-	-	
INTERMITTENT TRACTION	200	200	-	-	
IPD PAEDIATRIC PHYSIOTHERAPY	100	100	-	-	
IPD PHYSIOTHERAPY-GENERAL WARDS	200	200	-	-	
KNEE SUPPORT	800	800	-	-	
KNEE SUPPORT HIDGED	3,500	3,500	-	-	
CERVICAL COLLAR RIGID	2,000	2,000	-	-	
CERVICAL COLLAR SOFT	800	800	-	-	

	CASTING AND SPLINTING	150	150	-	-
	ANKLE SUPPORT	500	500	-	-
	A/K STOCKING MEDIX	3,500	3,500	-	-
	B/K STOCKINGS	3,000	3,000	-	-
	GROUP THERAPY	50	50	-	-
	POP	300	300	-	-
	CREPE BANDAGE	80	80	-	-
	LUMBAR SUPPORT STANDARD	2,500	2,500	-	-
	BRACE (OPEN PATELLA)	2,400	2,400	-	-
	SPINAL BRACE (MEDEX)	4,000	4,000	-	-
	ARM SLING	600	600	-	-
	V. VEINS STOCKINGS	2,500	2,500	-	-
1132	PLASTER				
	COTTON WOOL PRR SESSION ADULT	100	100	-	-
	COTTON WOOL PRR SESSION CHILD	50	50	-	-
	BELOW ELBOW POP	500	500	-	-
	BELOW ELBOW POP E.G FRACTURE	600	600	-	-
	COLLES				
	BELOW KNEE POP	600	600	-	-
	APPLICATION OF SKELETAL ADULT SERVICE CHARGE	500	500	-	-
	APPLICATION OF TRACTION CHILD	500	500	-	-
	SERVICE CHARGE				
	APPLICATION OF TRACTION SKIN ADULT	500	500	-	-
	SERVICE CHARGE				
	ARMSLING ADULT	70	70	-	-
	ARMSLING CHILD	50	50	-	-
	BANDAGE/ ARMSLING SERVICES	15	15	-	-
	BANDAGING ARMSLING ADULT	50	50	-	-
	BANDAGING ARMSLING CHILD	50	50	-	-
	ABOVE ELBOW	600	600	-	-
	ABOVE ELBOW FRACTURE MIDSHFT POP	700	700	-	-
	ABOVE KNEE POP	500	500	-	-
	ABOVE KNEE POP FRACTURE MIDSHFT	1,000	1,000	-	-
	TIBIA				
	FEMUR SKIN TRACTION ADULT SIZE	1,500	1,500	-	-
	FULL LENGTH POP	700	700	-	-
	FULL LENGTH POP E.G FRACTURE	50	50	-	-
	FEMUR DISTAL				
	HIP SPICA	700	700	-	-
	STAMINA PIN INSERTION	1,500	1,500	-	-
	STEINNANNS PIN LA	300	300	-	-
	SKIN TRACTION SMALL SIZE	500	500	-	-
	POP BOOT E.G FRACTURE TARSAL BONE	700	700	-	-
	POP SERVICES CHARGE	100	100	-	-
	POP UPLAP E.G HUMERUS+CREPE	700	700	-	-
	BANDAGE				
	REDUCTION OF DISLOCATION ADULT	500	500	-	-
	REDUCTION OF DISLOCATION CHILD	500	500	-	-
	TRACTION SERVICE CHARGE	500	500	-	-
	UPPR SLAB	500	500	-	-
	THOMAS SPLINT DEPOSIT	1,500	1,500	-	-
	REMOVAL OF POP	300	300	-	-
	POP SERVICE CHARGE CHILD	80	80	-	-
	POP APPLICATION PER ROLL ADULT	100	100	-	-
	POP APPLICATION PER ROLL CHILD	80	80	-	-
	THOMAS SPLINT	500	500	-	-
	THOMAS SPLINT SERVICE CHARGE	1,000	1,000	-	-
	POP SERVICE CHARGE ADULT	300	300	-	-
1133	RECORDS				
	REGISTRATION FEE	200	200	-	-
	REGISTRATION FEE UNDER 5YRS	FREE	FREE	-	-
	REVISIT	100	100	-	-
	REVISIT REGISTRATION FEE UNDER	FREE	FREE	-	-

	5YRS				
	REVISIT REGISTRATION UNDER 5YRS	FREE	FREE	-	-
	SPECIAL CLINIC CONSULTATION	100	100	-	-
	MISC/STAT	100	100	-	-
	OPD CARDS UNDER 5YRS	FREE	FREE	-	-
	VERIFICATION OF DOCUMENTS	3,000	3,000	-	-
	INPATIENT FILE	200	200	-	-
	ADMISSION FILE	200	200	-	-
1134	TENDER				
	PURCHASE OF TENDER DOCUMENTS	1,000	1,000	1,000	1,000
	TENDER DEPOSIT	10,000	10,000	10,000	10,000
1135	THEATRE				
	ORCHIDOPHY	3,000	3,000	-	-
	REMOVAL OF KELOID	500	500	-	-
	MINOR SURGERY	1,000	1,000	-	-
	MARSUPIALIZATION	1,500	1,500	-	-
	TORSION OF TESTIS EXPLORATION	3,000	3,000	-	-
	THREE WAY CATHETER	150	150	-	-
	TOTAL ABDOMINAL HYSTERECTOMY	4,000	4,000	-	-
	SYRINGES	10	10	-	-
	GIVING SET	50	50	-	-
	GLOVES THEATRE	30	30	-	-
	GAUZE PAD OF 10	100	100	-	-
	LIP SURGERY	2,000	2,000	-	-
	BRANULA	40	40	-	-
	BILATERAL TUBE LIGATION UNDER LA	500	500	-	-
	BILATERAL TUBELIGATION UNDER GA	1,000	1,000	-	-
	CRYOTHERAPY	1,000	1,000	-	-
	MALE CIRCUMCISION UNDER LA	1,000	1,000	-	-
	PAEDIATRIC SURGERY GENERAL WARD	2,000	2,000	-	-
	PROSTATE BIOPSY	500	500	-	-
1136	THEATRE AMENITY				
	ORCHIDOPEXY	6,000	6,000	-	-
	OPERATION UNDER 5 GA	3,000	3,000	-	-
	MURSUPIALIZATION GA	3,000	3,000	-	-
	MYOMECTIONY GA	6,000	6,000	-	-
	NG- TUBE FIXATION LA	200	200	-	-
	NEOCYSTOSTOMY	6,000	6,000	-	-
	NEPHRECTOMY	6,000	6,000	-	-
	LUMBER PUNCTURE LA	200	200	-	-
	MANUAL VACUUM ASPIRATION LA	1,000	1,000	-	-
	MINOR OPERATION	1,200	1,200	-	-
	MINOR OPERATION GA	3,000	3,000	-	-
	MASTERCTOMY GA	6,000	6,000	-	-
	MC. DONALD STITCH GA	3,000	3,000	-	-
	MANIPULATION AND REDUCTION GA	3,000	3,000	-	-
	MANIPULATION AND REDUCTION SED	3,000	3,000	-	-
	MANUAL ANAL DILITIAN GA	3,000	3,000	-	-
	MAJOR OPERATION	6,000	6,000	-	-
	MAJOR SKIN GRAFTING	6,000	6,000	-	-
	PAEDIATRIC SURGERY AMENITY	4,000	4,000	-	-
	PLATTING UNDER GA	14,000	14,000	-	-
	POLYPECTOMY GA	3,000	3,000	-	-
	PYCLOPLASTY	6,000	6,000	-	-
	REMOVAL OF EXTER. FIXATION	3,000	3,000	-	-
	REMOVAL OF ANY THYROGLOSAL CYST	5,000	5,000	-	-
	SKIN GRAFTING	3,000	3,000	-	-
	STEINMAS PIN GA	1,200	1,200	-	-
	SPLENECTOMIES GA	6,000	6,000	-	-
	SAPHINGOTOMY ECTOPIC PREGNANCE	6,000	6,000	-	-
	SEQUES/RECTOMY	4,000	4,000	-	-
	REMOVAL OF FOREIGN BODY GA	3,000	3,000	-	-
	REMOVAL OF K- WIRE GA	3,000	3,000	-	-

	REMOVAL OF PLACENTA GA	3,000	3,000	-	-
	T.A.H TOTAL NOTATION LA	8,000	8,000	-	-
	TARSAL PLATE NOTATION LA	1,200	1,200	-	-
	SURGICAL CELL	1,800	1,800	-	-
	SUBTOTAL HYSTERETOMY GA	6,000	6,000	-	-
	SURGICAL TOILET MAJOR GA	6,000	6,000	-	-
	SURGICAL TOILET MINOR GA	3,000	3,000	-	-
	UNDER WATER SEA DRAINAGE	3,000	3,000	-	-
	URETHROPLASTY	6,000	6,000	-	-
	URINARY DIVERSION	6,000	6,000	-	-
	THYROIDECTOMY GA	6,000	6,000	-	-
	WIDE EXCISION 9GA	3,000	3,000	-	-
	WIRING OF PATELLAS GA	6,000	6,000	-	-
	VAGOTOMY/DRAINAGE	3,000	3,000	-	-
	VERY MAJOR OPERATION	8,000	8,000	-	-
	VACUUM EXTRACTION LA	1,000	1,000	-	-
	HAEMORRHOIDECTOMY GA	6,000	6,000	-	-
	HERNIOGRAPHY GA	6,000	6,000	-	-
	HERNIOGRAPHY LA	6,000	6,000	-	-
	INCISION AND DRAINAGE	3,000	3,000	-	-
	HYOSPADIAS REPAIR	6,000	6,000	-	-
	HYDROCELECTOMY GA	6,000	6,000	-	-
	I& D LA	1,200	1,200	-	-
	I.U.C.D REMOVAL GA	3,000	3,000	-	-
	K-KNAIL OWN KNAIL	6,000	6,000	-	-
	K-NAIL UNDER GA	13,000	13,000	-	-
	K-WIRE GA	6,000	6,000	-	-
	LAPARATOMY UNDER GA	6,000	6,000	-	-
	DILATION AND CURRETAGE GA	3,000	3,000	-	-
	DESTRUCTIVE DELIVERY GA	3,000	3,000	-	-
	E.U.A GA	3,000	3,000	-	-
	EXTERNAL FIXATION GA	6,000	6,000	-	-
	EXCISION BIOPSY OF SALIVARY	6,000	6,000	-	-
	C.T.E.V CORRECTION GA	6,000	6,000	-	-
	BURST ABDOMEN GA	3,000	3,000	-	-
	BILATERAL TUBALIGATION GA	4,000	4,000	-	-
	CERVICAL REPAIR	6,000	6,000	-	-
	CEASERIAN SECTION GA	6,000	6,000	-	-
	CATHETARIZATION GA.	600	600	-	-
	CHEST TUBE INSERTION LA	2,000	2,000	-	-
	CHORDCE REPAIR	6,000	6,000	-	-
	CRANIOTOMY/ELEVETION	8,000	8,000	-	-
	CLEFT LIP OPERATION AND PALATE	6,000	6,000	-	-
	COLOSTOMY GA	6,000	6,000	-	-
	CYSTOSCOPY	6,000	6,000	-	-
	DEPOSIT AMENITY ADMISSION	7,000	7,000	-	-
	CUT - DOWN LA	600	600	-	-
	AMPUTATION UNDER GA	6,000	6,000	-	-
	ANY MANUPILATION UNDER GA	3,000	3,000	-	-
	ARTHROTOMY	4,000	4,000	-	-
	APPEDICETOMY UNDER GA	6,000	6,000	-	-
	BIOPSIES AND STITCHING GA	3,000	3,000	-	-
	BIOPSY GA	3,000	3,000	-	-
	BIOPSY LA	1,200	1,200	-	-
	BONE MARROW LA	200	200	-	-
	FF96	1,000	1,000	-	-
	TAH	8,000	8,000	-	-
	POS PASSAGE OF SOUND	3,000	3,000	-	-
	PROSTATECTOMY UNDER GA	8,000	8,000	-	-
1137	THEATRE				
	VIA VILLI VSC	100	100	-	-
	ASCITIC TAP	200	200	-	-
	BABIES WITH MOTHER	200	200	-	-

BED CHARGES - AMENITY WARD	700	700	-	-
BED CHARGES - GENERAL WARD	200	200	-	-
BIOPSY	500	500	-	-
BLADDER IRRIGATION /AFTER	1,500	1,500	-	-
PROSTATECTOMY AMENITY				
BLOOD BAG	100	100	-	-
BLOOD GIVING SET	50	50	-	-
BRANULA	40	40	-	-
BTL	500	500	-	-
BURST ABDOMEN REPAIR	500	500	-	-
CATERING - WARD	100	100	-	-
CATHETER ALONE	100	100	-	-
CATHETER INSERTION	100	100	-	-
CEASERIAN SECTION PATIENT	16,000	16,000	-	-
CHEST TUBE	200	200	-	-
CLEANSING / DISINFECTION	100	100	-	-
COMPLETE ABORTION	500	500	-	-
CORD CLAMP	40	40	-	-
CUBICLE PER DAY	800	800	-	-
CUT DOWN	500	500	-	-
DELIVERY GYNAE WARD	800	800	-	-
DRESSING	50	50	-	-
ENEMA HOSPITAL SUPPLIED EQUIPMENT	500	500	-	-
ENEMA SERVICE CHARGE MATERNITY	500	500	-	-
ENEMA SERVICE CHARGE AMENITY	200	200	-	-
GASTRIC LAVAGE	500	500	-	-
GIVING SET	50	50	-	-
EXAMINATION GLOVES	50	50	-	-
INFECTION CONTROL	100	100	-	-
IRRIGATION/ AFTER PROSTATECTOMY	1,500	1,500	-	-
LAST OFFICE	200	200	-	-
INSULIN SYRINGE	50	50	50	
LAUNDRY SERVICES	100	100	-	-
LUMBAR PUNCTURE	200	200	-	-
M.V.A.	1,500	1,500	-	-
MANUAL REMOVAAL OF PLACENTA	600	600	-	-
N.G TUBE INSERTION	100	100	-	-
NEBULIZATION	100	100	-	-
NG TUBE INSERTION	100	100	-	-
NORMAL DELIVERY (FREE MATERNITY)	5,500	5,500	-	-
OXYGEN THERAPY	200	200	-	-
OXYGEN NON REBREATHER MASK	120	120	120	
PAE TRACTION	2,000	2,000	-	-
POP	800	800	-	-
REDUCTION OF DISLOCATION	1,000	1,000	-	-
REMOVAL OF STITCHES	50	50	-	-
RIGID ADJUST CERVICAL COLLAR	1,200	1,200	-	-
SANITARY PADS	100	100	-	-
SKIN TRACTION	2,500	2,500	-	-
SOFRA TULLE PER PIECE	50	50	-	100-
SOLUSET	100	100		
SPECULUM EXAMINATION WD4	150	150	-	-
STERILE GLOVES PER PAIR	30	30	-	-
STITCHING UNDER LOCAL	500	500	-	-
ANAESTHESIAA				
SUPRAPUBLIC CYSTOMY LOCAL	500	500	-	-
ANAESTHESIA				
SURGICAL TOILET LA	500	500	-	-
SURGICAL TOILET	500	500	-	-
SYRINGES	30	30	-	-
SUNCTION TUBE	50	50	50	
THOMAS SPLINT COST	500	500	-	-

	TRACTION KIT	500	500	-	-
	TRACTION	500	500	-	-
	TREATMENT	150	150	-	-
	CHEST TUBE INSERTION	200	200	-	-
	UNDERSEAL WATER DRAINAGE BOTTLE	2,500	2,500	-	-
	URINE BAG	100	100	-	-
	V.E OWN GLOVES	50	50	-	-
	VAGINAL EXAMINATION	100	100	-	-
	ANC VISIT	50	20	20	
	ANC BOOK	50	50	50	
	ANC MOTHERS CONSULTATION	100	100	100	
	CWC	20	20	20	
	IUCD CHECK UP	100	100	100	
	IUCD INSERTION	100	100	100	
	IUCD REMOVAL	100	100	100	
	JADELLE CHECK UP	50	20	20	
	JADELLE INSERTION	200	200	200	
	JADELLE REMOVAL	200	200	200	
	FP CONSULTATION	100	100	100	
	DEPO PROVERA INJECTION	50	50	50	
	PILLS COCS /POPS	50	20	20	
	PNC	20	20	20	
	VIA VILLI	100	100	100	
	THERMAL ABLATION	500	500	500	
1138	ICU				
	ADMISSION FEE	200			
	ASSISTED BATH	100			
	ASSISTED BED BATH	100			
	CALORIC TEST	2,000			
	MECHANICAL VENTILATION	1,500			
	HME (HEAT MOIST EXCHANGE)	750			
	CARDIAC MONITORING	200			
	COLOSTOMY CARE	200			
	COUNSELLING ICU	200			
	DRESSING LARGE WOUNDS ICU	300			
	DRESSING TRACHEOSTOMY/ETT/CVC	150			
	DRUG DO/IV/TOPICAL/PR/IM ICU	300			
	ENEMA/FLATUS TUBE ICU	100			
	EYE SWABBING ICU	100			
	LASTOFFICE ICU	500			
	LUMBAR PUNCTURE ICU	200			
	NGT FEEDING ICU	50			
	NGT INSERTION ICU	200			
	ORAL TOILETICU	100			
	OXYGEN ADMINISTRATIONICU	500			
	PAC+TURNINGICU	100			
	SHAVINGICU	50			
	SUCTION ETT/TRACHEOSTOMY/ORAL (PER PROCEDURE	100			
	TAKING BLOOD SAMPLE	50			
	TAKING PUS SWABS	150			
	TRACHEOSTOMY CARE	100			
	TRACHEOSTOMY TUBE CHANGING	200			
	TRACHEOSTOMY UNDER LA	2,400			
	URINARY CATHETERIZATION	100			
	CHEST TUBE INSERTION (ICU)	3,000			
	INSERTION (CENTRAL VENUS CATHETER)	3,000			
	CENTRAL VENUS CATHETER	5,000			
	INTUBATION	700			
	CATHETER MOUNT	1,000			
	ATERIAL BLOOD GAS ANALYSIS	1,200			
	BACTERIAL FILTER	500			
	ICU UNDER WATER SEAL BOTTLE	4,200			
	DEFIBRILLATION	100			

1139	RENAL UNIT			
	BLOOD LINE PAEDS/ADULT	1,000		
	FISTULA NEEDLES	100		
	ACID CONCENTRATE	800		
	DIALYSER (HIGH FLUX)	2,000		
	DIALYSER (LOW FLUX)	1,800		
	BI CART POWDER	800		
	SUBCLAVIAN CATHETER	9,000		
	PERMANENT CATHETERS	17,000		
	CATHETER INSERTION (HAEMODIALYSIS)	5,000		
	CATHETER REMOVAL (HAEMODIALYSIS)	10,000		
	RENAL COUNSELLING	500		
	RENAL DIALYSIS	450		
	RENAL DIALYSIS PACKAGE	9,400		
1140	ONCOLOGY			
	CHEMOPACK	3,000		
	CHEMOPORT INSERTION	20,000		
	METHOTREXATE TABS 2.5MG	25		
	FILGASTAIN 3MG/0.5MLINJECTION	1,700		
	X-RAY			
	UPPER LIMB ARTERIAL DOPPER XRAY	800	800	
	UPPER LIMB VENOUS DOPPER XRAY	800	800	
	WRIST JOINT LEFT XRAY	250	250	
	WRIST JOINT RIGHT XRAY	250	250	
	URETHROGRAM/CHOLECYTOGRAM	3,000	3,000	
	XRAY			
	THYROID ULTRASOUND XRAY	800	800	
	TIB/FIB XRAY	250	250	
	TMJ XRAY	350	350	
	TOE XRAY	250	250	
	U/S	800	800	
	ULTRASONOGRAPHY	800	800	
	THORACO LUMBER SPINE XRAY	350	350	
	SKULL XRAY	350	350	
	SHOULDER JOINT XRAY	250	250	
	SCROTAL ULTRASOUND	800	800	
	SCALPULAR XRAY	250	250	
	SACRUM SPINE XRAY	350	350	
	RADIUS ULNA	250	250	
	PELVIC ULTRASOUND	800	800	
	PELVIS XRAY	250	250	
	PLAIN ABDOMEN SUPINE/ERECT OR DECUBITUS	250	250	
	PLAIN ABDOMEN XRAY			
	PNS XRAY	250	250	
	ORBITS XRAY	350	350	
	OPG XRAY	350	350	
	OBSTERIC ULTRASOUND 2ND AND 3RD XRAY	550	550	
	OBSTETRIC ULTRASOUND 1ST TRIMESTER	800	800	
	OCCULUSSAL XRAY			
	NASAL BONE XRAY	150	150	
	MANDIBAL XRAY	250	250	
	MASTOIDS XRAY	350	350	
	MCU XRAY	350	350	
	LUMBER SPINE XRAY	3,000	3,000	
	LUMBO SACRAL SPINE XRAY	350	350	
	LOWER LIMB ARTERIAL DOPPER XRAY	350	350	
	LOWER LIMB VENOUS DOPPER XRAY	800	800	
	HSG XRAY	800	800	
	HUMERUS XRAY	1,050	1,050	
	HEEL XRAY	300	300	
		250	250	

HAND XRAY	250	250		
HIP JOINT XRAY	250	250		
INGUINAL SCROTAL ULTRASOUND	800	800		
INGUINAL ULTRASOUND	800	800		
INTERNAL AUDITORY MEATUS	350	350		
IOPA XRAY	100	100		
IVU XRAY	1,250	1,250		
KNEE XRAY	250	250		
L/SPINE/T.SPINE/C.SPINE XRAY	350	350		
FOOT XRAY	250	250		
FOREARM XRAY	250	250		
FINGER XRAY	250	250		
ELBOW XRAY	250	250		
EXTRIMITIES XRAY	250	250		
ECG XRAY	1,200	1,200		
ECHO XRAY	2,000	2,000		
DENTAL XRAY	100	100		
CRANIAL ULTRASOUND	800	800		
COCCYX XRAY	350	350		
CODED VIEW OF SELLA TASCA XRAY	350	350		
CERVICAL SPINE	350	350		
CERVICAL THORACIC SPINE	350	350		
CHEST AP AND LATERAL	250	250		
CHEST XRAY	250	250		
CLAVICLE XRAY	250	250		
BREAST ULTRASOUND	800	800		
CALCANIUM XRAY	300	300		
CAROITID DOPPLER XRAY	800	800		
ANKLE XRAY	250	250		
BARIUM MEAL XRAY	1,000	1,000		
BARIUM SWALLOW XRAY	300	300		
ABDOMEN PELVIC XRAY	250	250		
ABDOMEN SUPINE/ERECT OR D XRAY	250	250		
ABDOMEN/PELVIC ULTRASOUND	800	800		
ABDOMINAL ULTRASOUND	800	800		
CHEST XRAY2	500	500		
SHOULDER XRAY2	500	500		
EXTRIMITIES XRAY.	500	500		
FEMUR XRAY	250	250		
EXTRIMITES	250	250		
U/S PRIVATE	1,300	1,300		
1141 CT SCAN, MRI AND DIALYSIS FEES	PUBL IC	PUBLIC (WITH CONTR AST)		PRIV ATE
CT SCAN	5,000	6,500		0
DIALYSIS				
DIALYSIS PER SESSION	6,500	-		-
MRI				PUBLI C
EMBU LEVEL 5 MRI SERVICES	15,000		20,000	
EXEMPTIONS AND WAIVERS				
WAIVERS FOR THE NEEDY	-		0	-
PRISONERS	-		0	-
EMERGENCIES	-		0	-
DESTITUTES	-		0	-
UNDER 5 YRS	-		0	-
HIV/ AIDS PATIENTS	-		0	-
MALARIA	-		0	-
SNAKE BITE	-		0	-
MATERNITY	-		0	-
TUBERCULOSIS AND LEPROSY	-		0	-
THERAPEUTIC FEEDS	-		0	-

	POLICE CASES	-		0	-
	DISPOSAL OF UNCLAIMED BODIES	-		0	-
	COURT ORDERS	-		0	-
1142	OCCUPATIONAL THERAPY.	LEVE L 5	LEVEL 5 PRIVAT E	LEVE L 4	LEVE L 3
Q1	PAEDIATRIC OT	100	100	100	100
Q7	PHYSICAL DYSFUNCTION OT OPD	100	100	100	100
Q5	SPECIAL AIDS (OT ADULT UPPER EXTRIMITY)	1,500	1,500	1,500	1,500
Q4	PHYSICAL DYSFUNCTION OT INPATIENT	100	100	100	100
Q2	PEDIATRIC OT INPATIENT	100	100	100	100
Q9	AMENITY OT SERVICES	200	200	200	200
Q10	O.T PRIVATE SERVICES	400	400	400	400
Q8	SPECIAL SCHOOL/EDUCATION ASSESMENT	300	300	300	300
Q3	INITIAL ASSESMENT O.T	300	300	300	300
Q6	PSYCHIATRY OT	100	100	100	100
Q15	SPECIAL AIDS (OT ADULT LOWER EXTRIMITY)	2,000	2,000	2,000	2,000
Q14	SPECIAL AIDS O.T CHILDREN	1,000	1,000	1,000	1,000
Q13	ROUTINE OCCUPATIONAL THERAPY	200	200	100	50
	SCHOOL PLACEMENT ASSESMENT O.T	300	300	300	300
	SPECIAL SCHOOL ASSESMENT	300	300	300	300
Q16	SPECIAL AID(OT)PHILADEPHIA CERVICAL COLLAR	3,000	3,000	3,000	3,000
Q17	PRESSURE GARMENT (ALDULT BELOW ELBOW)	2,500	2,500	2,500	2,500
Q18	PRESSURE GARMENT(ADULT FULL UPPER EXTRIMITY)	5,000	5,000	5,000	5,000
Q19	PRESSURE GARMENT(ADULT BELOW KNEE)	5,000	5,000	5,000	5,000
Q20	PRESSURE GARMENT(ADULT ABOVE KNEE)	5,000	5,000	5,000	5,000
Q21	PRESSURE GARMENT(CHILD BELOW ELBOW/KNEE)	1,500	1,500	1,500	1,500
Q22	PRESSURE GARMENT(CHILD ABOVE ELBOW /KNEE)	1,500	1,500	1,500	1,500
Q23	PRESSURE GARMENT(CHILD FULL UPPER/LOWER EXTREMITY)	3,000	3,000	3,000	3,000
Q24	PRESSURE GARMENT(FULL ADULT LOWER EXTREMITY)	10,000	10,000	10,000	10,000
Q25	DYNAMIC SPLINT ONE OUTRIGGER	5,000	5,000	5,000	5,000
Q26	DYNAMIC SPLINT TWO OUTRIGGERS	6,000	6,000	6,000	6,000
Q26	DYNAMIC SPLINT TWO OUTRIGGER	6,000	6,000	6,000	6,000
Q27	DYNAMIC SPLINT THREE OUTRIGGERS	7,000	7,000	7,000	7,000
Q28	DYNAMIC SPLINT FOUR OUTRIGGERS	8,000	8,000	8,000	8,000
Q29	OT ICU SESSION	500	500	500	500
Q30	OCCUPATIONAL THERAPY. INPATIENT	200	200	200	200

The Embu County Finance Bill 2023
FOURTH SCHEDULE—EDUCATION

1200	REGISTRATION OF; PUBLIC EDUCATIONAL INSTITUTIONS ,PRIVATE EDUCATIONAL INSTITUTIONS,ANNUAL ASSESSMENT OF CHILD CARE CENTRES ,ECDE CENTRES	
	REGISTRATION OF VTCS,OF EXAM CENTRE FEE	
1201	Application for Registration of public Educational Institutions	
	Childcare Centres (Baby care, play group)	5,000
1202	Application for Registration of private Educational Institutions	
	Child care centres (Baby care, play group)	10,000
1103	Annual assessment of Child Care centres	
	Public Child care centers (Baby care, play group)	1,000
	Private Child care centers(Baby care, play group)	1,000
1104	Registration of ECDE centres	
i)	Public ECDE centers	1,000
ii)	Private ECDE centers	10,000
1105	Annual assessment on ECDE centres	
i)	Public ECDE centers	1,000
ii)	Private ECDE centres	1,000
1106	Application for Registration of VTCS	
	Public VTC Registration	10,000
	Private VTC Registration	10,000
1107	Application for Registration of Exam centre fee	
	Privately sponsored VTC student in our VTCS	1,000
1108	Application for assessment of VTCS	
	Public VTC assessment	1,000
	Private VTC assessment	1,000

FIFTH SCHEDULE— LANDS, SURVEY, PHYSICAL PLANNING AND URBAN DEVELOPMENT

1200	<i>SURVEY, FIXED BOUNDARY SURVEY, ACCREDITATION OF PRIVATE SURVEYORS, PERMIT FEE FOR PRIVATE SURVEYORS PHYSICAL PLANNING, APPLICATION, REGISTRATION OF DOCUMENTS, DETERMINATION OF LAND/PLOT DISPUTE, BASE TRANSMISSION RECEIVER (BTS), HOUSING</i>					
1201A	SURVEY					
1201 (i)	Topographical Surveys					
	i) One Acre or less					20,000
	ii) Above one Acre (20,000 multiplied by square root of area in Hectares.					
	iii) Official search fees					500
1201 (ii)	General Boundary Survey					
	i) Mutation of Surveys (per Sub-division)					3,000
	ii) Mutation of Surveys (more than 1 Ha) at 3000 multiplied by Square root in Ha per portion					
1201(iii)	Fixed Boundary Survey					
	i) Running traverse for every 100 m					2,000
	ii) Every station occupied during traversing					3,000
	iii) Cadastral Survey per acre - multiplied by square area in Ha					10,000/-
1201(iv)	Accreditation of Private Surveyors					
	i) Accreditation of Surveyors fee					10,000
1204 (v)	Permit Fee for private surveyors					
	i) Mutation of Surveys (per mutation form-					1,000
	ii) Cadastral Survey per plot					5,000
	Beacon placement under fixed					10,000
	Boundary (2,500 per Beacon)					
1204(vi)	Accreditation of Private Physical Planners					
	Accreditation of physical Planners fee					10,000
	Provisional copy of allottees document (letter of allotment/allocation)					5,000
	Deposit of Stand Premium					5,000
	Plot Allocation Fee					10,000
	ITEM	UNIT OF MEASURE	CHARGES			
			A	B	C	D
	Amendment of registry index per portion (less than one Ha.)		200	200	200	200
	Amendment of registry index (R.I.M) (more than one Ha.) area (ha) for every portion x					
	Sale of RIM	Per sheet	350	350	350	350
	Maps (FR)	Per sheet	350	350	350	350
	Digital maps	Per sheet	1000	1000	1000	1000
	Sale of survey plans	Per sheet	800	800	800	800
	Resolution of boundary disputes(Fixed boundaries)	Per Acre	5,000	5,000	5,000	5,000
	Maps under fixed boundaries(towns)	Per sheet	1,500	1,500	1,500	1,500
	Sale of topographical maps/thematic maps (Hard Copy)	Per sheet	6,000	6,000	6,000	6,000
	Sale of topographical maps/ thematic maps(digital copy)		1000	1000	1000	1000
	Sale of National Atlas		8,000	8,000	8,000	8,000

The Embu County Finance Bill 2023

1205		Surveying of new grants	Per portion	8,000	8,000	8,000	8,000
APPLICATION OF DOCUMENTS.							
	Transfer of Temporally occupation license	Per TOL					
	Sizes 50 ft x 100ft	Per plot	5,000	5,000	5,000	5,000	
	Sizes 25ft x 100ft	Per plot	3,000	3,000	3,000	3,000	
	Sizes 25ft x 50ft	Per plot	2,500	2,500	2,500	2,500	
	Sizes 16ft x 50ft	Per plot	2,000	2,000	2,000	2,000	
	Sizes 10ft x 10ft	Per plot	1,000	1,000	1,000	1,000	
	Transfers of plots/stalls/kiosks/shelters	Per plot	A	B	C	D	
	Plot transfer forms	Per plot	12,000	10,000	5,000	5,000	
	Stall transfer forms	Per stall	10,000	8,000	5,000	5,000	
	Bus park stalls	Per stall	15,000	12,000	5,000	5,000	
	Market stalls	Per stall	15,000	12,000	5,000	5,000	
	Kiosk/shelter transfer form	Per kiosk	5,000	4,000	3,000	3,000	
	Addition of names	Per plot/ stall/kiosks	2,000	2,000	2,000	2,000	
	Application for correction of names	Per plot	2,000	2,000	2,000	2,000	
	Deletion of names	Per plot	2,000	2,000	2,000	2,000	
	Application for subdivision of a plot	Per plot	1,500	1,500	1,500	1,500	
	Extension of plot	Per plot	2,000	2,000	2,000	2,000	
	Document search fees	Per search	1,500	1,500	1,500	1,500	
	Confirmation letter	Per plot	1,500	1,500	1,500	1,500	
	Application for New stall		2,000	2,000	2,000	2,000	
	Allotment		60,000	50,000	40,000	30,000	
1206 REGISTRATION OF DOCUMENTS							
	Registration of succession grants	Per plot	A 1,500	B 1,500	C 1,500	D 1,500	
	Registration of caution.	Per plot	1,000	1,000	1,000	1,000	
	Withdrawal of caution	Per plot	1,000	1,000	1,000	1,000	
	Court order/decree	Per plot	1,000	1,000	1,000	1,000	
	Discharge of charge	Per plot	5,000	5,000	5,000	5,000	
	Letter of allotment(replacement)	Per plot	10,000	10,000	10,000	10,000	
	Power of attorney	Per plot	1,000	1,000	1,000	1,000	
	Plot ground rent (business/commercial)	Annually	30,000	24,000	10,000	8,000	
	Land rates (per value in valuation roll)	Yearly	0.5%	0.5%	0.5%	0.5%	
	Site visit for valuation and rating issues	Per Visit	10,000	10,000	10,000	10,000	
	Amendment or rectification of applicable valuation roll details	Per Property	5,000	5,000	5,000	5,000	
	Extract from valuation roll	Per Property	5,000	5,000	5,000	5,000	
	Appeals for valuation	Per Property	15,000	15,000	15,000	15,000	
	Stall rent (25ft x 50ft)	Annually	12,000	8,000	6,000	5,000	
	Stall rent (16ft x 50ft)	Annually	10,000	7,000	5,000	4,000	
	Market stall rent	Monthly	3,000	1,500	1,000	1,000	
	Bus park stalls rent	Monthly	10,000	6,000	5,000	5,000	
	Container Stalls	Monthly	3,000	1,500	1,000	1,000	
	Kiosks/shelter rent	Monthly	1,000	800	500	500	
	Application for a new plot	Per plot	1000	1000	1000	1000	
	Survey fees	Per plot	10,000	10,000	10,000	10,000	
	New plot allocation	Per plot	4,000	4000	4000	4000	
	Application for temporally occupation license	Per plot	1,000	1000	1000	1000	

The Embu County Finance Bill 2023

Plot identification fee	Per plot	10,000	10,000	10,000	10,000
Temporally occupation licenses for plot	Annually	800	800	800	800
Temporally occupation licenses for stall	Annually	400	400	400	400
Renewal of temporally occupation licences	once	2,000	2000	2000	2000
Consent to register an operation	Per plot	500	500	500	500
Plot re-beaconing	Per plot	10,000	10,000	10,000	10,000
Charge/ Discharge Below kshs 500000	Per plot	3000	3000	3000	3000
Between kshs 500,001 to 1m	Per plot	5000	5000	5000	5000
Between 1000,001 to 1.5m	Per plot	7500	7500	7500	7500
Between 1,500,001 to 2.5m	Per plot	10,000	10,000	10,000	10,000
Between 2,500,001 to 3.5m	Per plot	11,500	11,500	11,500	11,500
Between 3,500,001 to 4.5m	Per plot	12,000	12,000	12,000	12,000
Between 4,500,001 to 5.5m	Per plot	13,500	13,500	13,500	13,500
Between 5,500,001 to 7m	Per plot	15,000	15,000	15,000	15,000
Between 7,000,001 to 10m	Per plot	17,500	17,500	17,500	17,500
Between 10,000,001 to 15m	Per plot	20,000	20,000	20,000	20,000
Over 15,000,000	Per plot	25,000	25,000	25,000	25,000
Debt clearance certificate	Per plot	1500	1500	1500	1500
Beacon certificate	Per plot	1000	1000	1000	1000
1207 DETERMINATION OF LAND/PLOT DISPUTE					
Committee case	Per land/plot	10,000	10,000	10,000	10,000
Determination of boundary dispute	Per case	6000	6000	6000	6000
Determination of boundary relocation	Per case	6000	6000	6000	6000
Determination plot dispute	Per case	4000	4000	4000	4000
Approval of subdivision scheme	Per parcel/portion	5,000	5,000	5,000	5,000
Lease of Land per acre	Per Acre Per annum	50,000	30,000	15,000	8,000
Kengen Land	Per Acre Per Annum	10,000			
Tarda Land	Per Acre Per Annum	10,000			
BAT Land	Per Acre Per Annum	35,000			
Tebere Land	Per Acre Per Annum	15,000			
Telecommunication Mast	Per Square Mtr Per Annum	2,500			
Kianjiru /Kiambere/Karue Hills and Others	Per Square Mtr Per Annum	1,000			
Clearance certificate	Per plot	5,000	5,000	5,000	5,000
Sale of minutes	Per copy	3,000	3,000	3,000	3,000
Transfer of plot/stall/shelter/kiosk from one market to another.		5,000	5,000	5,000	5,000
Change of land user		20,000	20,000	20,000	20,000
Allocation fees	Per plot	4,500	4,500	4,500	4,500
Way leave	Per square metres	200	200	200	200

	Application for a new plot	Per plot	1,500	1,500	1,500	1,500
	Amalgamation of plot		3,000	3,000	3,000	3,000
	Extension of user charges		5,000	5,000	5,000	5,000
	Alteration of plan		5,000	5,000	5,000	5,000
	Subletting fees		10,000	8,000	6,000	4,000
	Consent to charge leasehold		12,000	10,000	8,000	6,000
	Clearance certificate		10,000	8,000	6,000	4,000
	Sale of minutes		3,000	3,000	3,000	3,000
1208	Base Transmission receiver (BTS)					
	i)Application change of use		50,000	50,000	50,000	50,000
	ii)Application for extension of use		50,000	50,000	50,000	50,000
	iii)Application for extension of lease of plot		10,000	10,000	10,000	10,000
1209	PHYSICAL PLANNING CLASSES A, B and C					
	Description of the Service	Unit	Category			
			Commercial	Residential	Industrial	Public purpose
	Building Plan Approval(New)	Per project	10,000	6,000	10,000	5,000
	Building Plan Approval (Amendment)	Per project	4,000	3,000	4,000	2,000
	Building Plan Approval (Renewal)	Per project	6,000	4,000	5,000	3,000
	Application for Change of use to	Per plot	20,000	15,000	15,000	10,000
	Application for Extension of use to include	Per plot	10,000	10,000	10,000	5,000
	Application for Extension of lease for plots	Per plot	10,000	10,000	10,000	10,000
	Application for Extension of lease for public lands	Per acre	3,000 (Land use does not apply)			
	Subdivision schemes (freehold)	per sub plot				2,500
	Subdivision schemes (leasehold)	Per sub plot				10,000
	Amalgamation OF plots and stalls	Per sub plot	10,000	8,000	7,000	7,000
	Approval of Layout Plans	Per project	10,000	5,000	5,000	5,000
	Processing of ESIA reports	Per report	6,000	5,000	5000	5000
			Commercial	Residential	Industrial	Public purpose
	Building Plan Approval (New)	Per project	8,000	5,000	6,000	4,000
	Building Plan Approval (Amendment)	Per project	3,000	2,000	3,000	2,000
	Building Plan Approval (Renewal)	Per project	4,000	3,000	4,000	2,000
	Application for Change of user to	Per plot	15,000	10,000	10,000	5,000
	Application for Extension of user	Per plot	8,000	8,000	8,000	8,000
	Application for Extension of lease	Per plot	5,000	5,000	5,000	5,000
	Subdivision schemes (freehold)	per sub plot	3,000			
	Subdivision schemes (leasehold)	Per sub plot	10,000			
	Amalgamation plans/schemes	per sub plot				5,000
	Approval of Layout Plans	Per project	5,000	5,000	5,000	5,000
	Processing of ESIA reports	per report	6000	5000	5000	5000

The Embu County Finance Bill 2023

	Approval for communication masts (Telephone, TV, Radio etc)	Per site				12,000
	Approval of temporary structures/developments	Per building				5,000
	Approval of perimeter wall/fencing (Min 5,000)	Per 0.05HA				5,000
	Issuance of compliance certificate					1,000
	Sale of PDPs	per copy				2,000
	Sale of Physical Development Plans Planning Report/brief Map/Plan	per page				50
	Sale of Physical Development Plans Planning Report/brief Map/Plan	per copy				2000
	Sale of physical planning policy documents	Per page				50
	Sale of Base maps	per copy				1,000
	PLUPA DC1 form	Per set				500
	PLUPA DC8 form	Per set				500
	Site inspection fee	Per visit				10,000
1210	House rent		Categories			
			Within Municipality		Other places within the county	
			Monthly Rent		Monthly rent	
	Bed sitter		2,500.00		2,000.00	
	One bedroom		4,200.00		3,600.00	
	Two bedroom		4,500.00		4,000.00	
	Two bedroom and servant quarters		7,000.00		6,000.00	
	Three bedroom		8,000.00		7,200.00	
	Three bedroom and servant quarters		9,500.00		8,500.00	

**SIXTH SCHEDULE— ROADS, TRANSPORT AND PUBLIC WORKS
FEES FOR MECHANICAL AND TECHNICAL SERVICES**

1300	MECHANICAL AND TECHNICAL SERVICES, PLAN APPROVALS, DEMOLITION OF BUILDINGS, HOARDING AND STORAGE OF MATERIALS ON ROAD RESERVE ROAD CUTTING, COMMUNICATION MAST, MECHANICAL AND TECHNICAL SERVICES, VEHICLES. PLANT AND EQUIPMENT DRY HIRE PURCHASE, WAY LEAVE, BUILDING SUPERVISION, PLAN APPROVAL, SURVEY SERVICES, BUILDING ENGINEERING SERVICES, TENDER QUOTATION CHARGES	
1300	FEES & CHARGES	Fees in Ksh.
	Hire of Break down (Every 10Kms Dry rate)	10,000
	SUITABILITY TEST	700
	OCCUPATIONAL TEST	1,500
	TRANSPORT ASSESSMENT	300
	PRACTICAL ATTACHMENT	700
	REGISTRATION OF PRIVATE W/SHOP / GARAGE	2,600

FEES FOR VEHICLES, PLANT AND EQUIPMENT DRY HIRE PURCHASE

CODE	DESCRIPTION OF SERVICES	CHARGES (KSH)
1302	PLAN APPROVALS	
	Application for plan approvals	1,000
	Residential per sq./mtr ground floor	40
	Other floors residential per sq.mtr	30
	Commercial per sq.mtr(ground floor)	70
	Commercial per sq.mtr(other floors)	40
	Industrial per sq.mtr(ground floor)	50
	Industrial per sq./mtr(other floors)	30
1303	Approval for institutional Buildings(public Institutions)	
	Ground floor Per Square Metre	50
	Other Floors Per Square Metre	40
	Bills of Quantities	5,000
	Drawings	5,000
	Inspection fees per Visit	5,000
1304	BUILDING SUPERVISION	
	Building supervision fee non storeyed	6,000
	Supervision fee For every additional floor	3,000
	Site visits	10,000
1305	INTERNAL AMENDMENTS/ALTERATIONS/CONVERSIONS/ PARTITIONING PER FLOOR	
	Amendments/alterations charges	10,000 per floor
1306.	BUILDING PLAN RENEWAL FEES (Every 2 Years)	
	Renewal fees for non storeyed	6,000
	Renewal fees for every additional floor	3,000
1307	OCCUPATIONAL CERTIFICATE	
	Residential	5,000
	Commercial	8,000
1308	PERIMETER WALL	
	Approval charges for perimeter wall per linear mtr.	200
1309	DEMOLITION OF BUILDINGS	
	Charges for demolition of buildings per floor	5,000
1310	BILL BOARDS	
	i)Application fee	
	0.5 M ² - 1 M ²	1000
	1.01 M ² - 5 M ²	5,000
	5.01 M ² -10 M ²	10,000
	Above 10 M ²	20,000

	ii) Approval fee Per Square Meter					9,000
1311	AUDIO VISUAL					
	Application fee					20,000
	Approval Per square metre					10,000
	Annual license Per Square Metre					22,000
1312	HOARDING AND STORAGE OF MATERIALS ON ROAD RESERVE					
	Hoarding/dumping building materials e.g. Sand, ballast, stones, charcoal, firewood, timber on road reserve					1,000 Per Square Metre Per month
	Road blockage Per Day					
	Class A					20,000
	Class B					15,000
	Class C					10,000
	Class D					10,000
1313	ROAD CUTTING					
	Tarmac per meter					30,000
	Murrum per meter					12,000
	Cabling under road per meter					5,000
	Underground excavation earthworks per sq./mtr					400
	Road reserve per sq./mtr					500
	Pavements per sq./mtr					500
	Excavating underground cables per meter					100
	Laying of Fibre Optic cables Aerial per metre					50
1314	COMMUNICATION MAST					
	Approval Charges for communication masts					20,000
1315	FEES FOR MECHANICAL AND TECHNICAL SERVICES					
	Suitability test					700
	Occupational test					1,500
	Transport assessment					300
	Practical attachment					700
	Registration of private w/shop/garage					2,600
	Inspection of vehicles commercial and public Service					1,000
	Establishment of motor vehicle garages					10,000
1316	FEES FOR VEHICLES. PLANT AND EQUIPMENT DRY HIRE PURCHASE					
	DESCRIPTION	capacity	Basic unit	Minimum basic charge in Ksh	Dry hire rates for private sector in ksh	Dry hire rates for public sector in ksh
	Truck Flat Bed	5.7ton	Hour	3,500	1,790	1,750
	Truck Flat Bed	7.8 Ton	Km	3,800	60	60
	Truck Flat Bed	7.7 Ton	Hour	3,800	1,870	1,830
	Truck Tipper	15 Ton	Hour	5,400	110	100
	Truck Tipper	15 Ton	Hour	5,400	3,380	2,850
	Pneumatic Roller	10 Ton, 130 Hp	Hour	10,000	3,650	3,440
	CRAWLER (E.G D7)	200-220 Hp	Hour	26,100	8,210	7,230
	CRAWLER (E.G D78)	230-325 Hp	Hour	34,100	9,890	8,770
	Motor Grader	131-155 Hp	Hour	15,800	4,950	4,240
	Motor Grader	156-200hp	Hour	18,600	5,820	5,040
	Pedestrian Roller	700-1000kg	Hour	3,200	1,150	800
	Double Drum Steel Vibrating Roller	10 Ton, 130hp	Hour	10,000	3,530	3,300
	Single Drum Steel Vibrating Roller	9ton 130hp	Hour	18,900	4,090	3,840
	Concrete Mixer	300-400 Lt	Hour	2,300	570	370
	Water Tanker	8001-10000 Lt	Hour	7,500	2,440	2,030

Butumen Sprayer H/Op		Hour	1,700	410	220
Vibrating P/Tamper	PLATE COMPATACTOR	Hour	1,600	400	210
Semi- Trailer/Bed	40ft	Hour	5,700	1,430	1,310
Prime Mover (No Attach	35-50ton	Hour	16,900	4,900	4,350
Low Loader			22,600	6,410	5,660
F/Wheel Loader	106-125hp	Hour	15,200	5,240	4,450
Excavator	130-150hp	Hour	20,000	6,530	5,620
Excavator (Bucket)	230-255hp	Hour	27,800	9,040	7,990
Excavator (Breaker)	230-225 Hp		38,600	12,560	11,320

1317 Hire Of Vehicles

			CHARGES (Ksh.)		
BREAKDOWN (Every 10 Kms Dry Rate)			10,000		
Plant And Machinery – (Dry Rate Per Hour)					
Tractor			6,000		
Tractor Per Trip					
Compactor			9,000		
Shovel			7,000		
TIPPER (Dry Rate Per Day)			15,000		
Grader			6,000		
Mowing Machine (Per Day)			4,500		
Vibror-Roller			7,000		
Power Saw			3,750		
Wheel Loader			6,000		
Dossier			7,000		

DESCRIPTION	Capacity	Basic unit	Minimum basic	Dry hire	Dry hire
			Charge per in Ksh:	Rates for private sector in Ksh:	Rates for public sector in Ksh:
Truck Flat Bed	5.7 Ton	Hour	3,500	1,790	1,750
Truck Flat Bed	7.8 TON	KM	3,800	60	60
Truck Flat Bed	7.8 TON	Hour	3,800	1,870	1,830
Truck Tipper	15 TON	Hour	5,400	110	100
Truck Tipper	15 TON	Hour	5,400	3,380	2,850
Pneumatic Roller	10TON,130 HP	Hour	10,000	3,650	3,440
CRAWLER(E.G. D7)	200-220HP	Hour	26,100	8,210	7,230
CRAWLER(E.G. D78)	230-325HP	Hour	34,100	9,890	8,770
Motor Grader	131-155HP	Hour	15,800	4,950	4,240
Motor Grader	156-200HP	Hour	18,600	5,820	5,040
Pedestrian Roller	700-1000Kg	Hour	3,200	1,150	800
Double Drum Steel Viratin Roller	10 TON,130HP	Hour	10,000	3,530	3,300
Single Drum Vibrating	9-10 TON, 130HP	Hour	18,900	4,090	3,840
Concrete Mixer	300-400LT	Hour	2,300	570	370
Water Tunker	8001-10000LT	Hour	7,500	2,440	2,030
BITUME SPRAYER H/Op		Hour	1,700	410	220
VIBRATING P/TAMPER	PLATE COMPATACTOR	Hour	1,600	400	210

	Semi-Trailer/Bed	40FT	Hour	5,700	1,430	1,310
	PRIME MOVER(NO Attach)	35-50TON	Hour	16,900	4,980	4,350
	Low Loader			22,600	6,410	5,660
	F/Wheel Loader	106-125HP	Hour	15,200	5,240	4,450
	Excavator	130-150HP	Hour	20,000	6,530	5,620
	Excavator(Bucket)	230-255HP	Hour	27,800	9,040	7,990
	Excavator (Breaker)	230-225HP		38,600	12,560	11,320
HIRE OF VEHICLES						
	Breakdown (Every 10 kms Dry rate)					10,000
1318	Plant And Machinery - (Dry Rate per hour)					
	Tractor					6,000
1319	Tractor per trip					
	Compactor					9,000
	Shovel					7,000
	Tipper (Dry rate per day)					15,000
	Grader					6,000
	Mowing Machine(per day)					4,500
	Vibro-roller					7,000
	Power saw					3,750
	Wheel loader					6,000
	Dosser					7,000
1320	Electrical					
	Application fee for Inspection of electrical installations:					
	i) Residential					5,000
	ii) Commercial					9,000
	iii) Temporary structures					2,500
	Inspection fee for electrical works:					
	Within the County					5,000
	Road Cutting					
	Tarmac: per Mtr					30,000
	Murram: per Mtr					12,000
	Cabling Under the road per mtr					5,000
	Refundable deposit (percentage of cost to be incurred)					100%
1321	Underground excavation					
	Earthworks (per Sq.mtr)					300
	Road reserve (per Sq. mtr)					400
	Pavements (per Sq.mtr)					400
	Excavation for underground cables					700
	Pavement (Elec/Fibre per Sq. Mtr)					
	Excavation for underground cables (Elec/Fibre per Sq.Mtr)					50
	Refundable deposit (percentage of cost to be incurred)					100%

1323	Road works and storm Water				
	Drainage				
	Not exceeding 100 mtrs				1,000
	100 to 200 mtr				1,500
	200 to 300 mtrs				2,000
	301 to 400 mtrs				2,200
	401 to 500 mtrs				3,000
	501 to 700 mtrs				3,200
	701 to 1000 meters				4,000
	1001 to 1500 meters				6,000
	1501 to 2000 meters				8,000
	2001 to 3000 meters				12,000
	3001 to 5000 meters				20,000
	Over 5000 meters for every extra meter				50
	Public Nuisance caused by Obstruction (fee per vehicle) per incidence				5,000
	Other Nuisance	Per incidence			5,000
1324	OTHERS				
	Filming documentaries within Embu county				5,000
1325	WAY LEAVE				
	Underground Cabling per meter				200
	Charge s per electricity pole				50
	Fibre Optic Installation approval Per Meter				200
	Annual way leave fibre cables Per Meter				100
	High Voltage overhead cables Per Meter				500
	Transformers Each				5000
1326	Renovation (Alterations)				
	C.B.D Area				15,000
	Sub Urban areas				10,000
	Categories, C &D				8,000
1327	Repainting and Tiling Works Approval				
	C.B.D. Area				5,000
	Sub Urban areas				4,000
	C & D classes				3,000
1328	BUILDING SUPERVISION				CLASSES A,B,C,D
	Building supervision fee (non-storeyed)				5,000
	Building supervision fee one storeyed				8,000
	Building supervision fee two storeyed				12,000
	Building supervision fee three storeyed				15,000
	Building supervision fee over three storey (Per Additional floor)				3,000
	Occupational certificate: Residential				3,000
	Occupational certificate: Commercial				5,000
1329	PLAN APPROVAL				
	Up to 500 sq/ft @ residential per sq/ft (ground floor)				70

	Other floors residential per sq/ft				30
	Up to 2000 sq. ft @ commercial per sq ft ground floor				50
	Above 2000 sq. ft @ commercial per sq ft ground floor				30
	0-500 sq/ft @ industrial per sq/ft ground				35
1330	BUILDING ENGINEERING SERVICES				
	Provision of architectural plans (per project) Provision of bills of quantity, estimates and engineering designs.				5,000
	i) Up to 2,000,000				2,500
	ii) 2,000,001 to 5,000,000				3,500
	iii) 5,000,001 to 10,000,000				5,000
	iv) Above 10,000,000				10,000
	Approval for Advertisements/Billboards				
	0.5m2- 1m2				2,500
	1.01m2-5m2				5,000
	5.01m2-10m2				10,000
	Above 10m2				20,000
1331	TENDER QUOTATION CHARGES (BY TENDER VALUE)(KES) (as per the public procurement act)				
	Documents search fee				500
	Sale of standard stalls plans				3,000
	' kiosks Medium				1,500
	' kiosks Small				1,500
	Addition of names				1,500
	Special private meeting request				6,000
	Succession grants fee				1,000
	Land hire per acre p.a				12,000
	Inspection of building files and Sheet				3,000
	Supply of list of approved building plan				5,000
	Hoarding fee				
	C.B.D per 3 month				10,000
	Class B areas per 3 month				8,000
	Class C cbd per 3 month				8,000
	Classes D per 3 month				2,200
	Demolition application fee				
	C.B.D				15,000
	Classes B and C				10,000
	Classes D				5,000

SEVENTH SCHEDULE— AGRICULTURE, LIVESTOCK AND COOPERATIVE DEVELOPMENT

1400	AGRICULTURE, LIVESTOCK, VETERINARY AND FISHERIES LICENSE SLAUGHTER HOUSES, MEAT INSPECTION, SALE OF VACCINES, MECHANIZATION SERVICE (AMS), TILLING, COOPERATIVE DEVELOPMENT AND COFFEE MARKETING		
1401	AGRICULTURE, LIVESTOCK, VETERINARY AND FISHERIES		Charges
	Service Rendered		
	Facilitate access to holding ground services (per head per month)		30
	Movement for dogs, cats, and horses		200
	Veterinary Sanitary Certificate		1,000
	Import Certificate:		
	Licensing of Private Inseminator		500
	Inspection of Hatchery		1,000
	Hides and Skins licenses		
	Dispatch Note		100
	Tannery Registration		
	Registration Certificate Per Annum		5,000
1402	LICENSE SLAUGHTER HOUSES PER ANNUM:		
	For Export		5,000
	Local - Category 'A'		5,000
	Local - Category 'B'		5,000
	Local - Category 'C'		3,000
	Local - Category 'D'		3,000
	Cattle Dip Fluid Analysis		1,000
	Post Mortem Test per carcass		1000
	Farm Visits (Requested)		1,000
	PROVISION OF TEST ANIMALS TO THE LABORATORIES		
	Per 0.5 ltr horse blood		2,000
	Slaughter mans license application fee		200
	Slaughter Man's License (Renewal)		1,000
	Slaughter Man's Folder		250
1403	MEAT INSPECTION:		
	Cattle, Donkey and Camel		200
	Sheep, Goats and Pigs		50
	Licensing of Meat Container (per annum)		1,000
	Certificate of Transport (per leaf)		20
	Movement Permit -Local (50-100 Animals)		200
1404	SALE OF VACCINES (PER DOSE):		
	Newcastle/ Fowl pox/Gomboro		5
	Anthrax/Black quarter		50
	Foot and Mouth		150
	Lumpy Skin Diseases		20
	Rabies		100
	Laboratory Test (Slides)		100
	Agro Vet Inspection and Licensing		1000
	Sale of Food of Animal Origin License		1000
1405(i)	AGRICULTURE MECHANIZATION SERVICE (AMS)		
	Plant hire services for Agricultural work		
	Plant/tractor hire (Per acre)		
	Application		200
	D6(140-185HP) – Dry rate per hour		3,500
	D7 (over 185HP) – Dry rate per hour		4,000

	Low loader- Dry rate per Kilometer		500
1405 (ii)	NON AGRICULTURAL WORKS		
	D6(140-185HP) – Dry rate per hour		7,000
	D7 (over 185HP) – Dry rate per hour		7,500
1406	TILLING		
	Virgin land - dry rate per acre		1,800
	Cultivated land (Dry Rate) per acre		1,500
	Harrowing, ridging, Sub-soiling per Acre		1,000
	Dam survey/ water survey	Per design	25,000
	Service rendered		
	Import certificate		1000
	Semen per dose		1000
	License distribution of semen		10,000
	1 MP gallon	A.I	8000
1407	COOPERATIVE DEVELOPMENT AND MARKETING		
	Certification of Documents		500
	Audit of Society Accounts		70% of auditing fee
	Inspection of books of an indebted society		1,000
1408	COFFEE MARKETING LICENCES		
	Coffee nursery certificate		1000
	Coffee pulping Station License (PSL)		1000
	Coffee grower's miller License		10,000
1408(i)	Commercial Coffee millers license		
	Capacity over 10000 MT		200,000
	Capacity range 5000 – 9,999MT		100,000
	Capacity range 3000 – 4,999MT		75,000
	Capacity less than 3000MT / New		50,000
1408(ii)	Coffee roasters License		
	Over 1000 bags		10,000
	500 – 999 bags		7,500
	100 – 499 bags		5,000
	Less than 100 bags		2,500
1408(iii)	Coffee commercial warehouse License		
	Over 200,000 bags		100,000
	50,000 – 199,000 bags		75,000
	Less than 50,000 bags / New		50,000
1408(iv)	Coffee Parchment / Buni movement permit		
	Clean Coffee movement permit from County of origin (per leaf)		Nil (Free)
1408(v)	Late application fee		100
			10% of licensing fees

EIGHTH SCHEDULE— TRADE, TOURISM, INVESTMENT AND INDUSTRIAL DEVELOPMENT

1500	WEIGHTS, MEASURE OF LENGTH, MEASURE OF CAPACITY (OTHER THAN BULK MEASURES, STORAGE TANKS, MEASURING INSTRUMENTS, LEATHER MEASURING INSTRUMENTS, EGG-GRADING MACHINES, ADJUSTING WEIGHTS AND MEASURES CHARGES FOR TRANSPORTATION, HANDLING CHARGES, FEES FOR REGISTRATION AS A MANUFACTURER, REPAIRERS LICENCE, ALCOHOLIC TRADE RELATED CHARGES, HOTEL LEVY, LICENCES AND INSPECTION		
	PARTICULARS OF EQUIPMENT:	INITIAL VERIFICATION KSh.	RE-VERIFICATION KSh.
1501(i)	1. WEIGHTS:		
	For each weight		
	5kg and under	100	100
	10 kg	160	160
	20kg	400	400
	Exceeding 20kg	400	400
1501(ii)	2. MEASURE OF LENGTH		
	For each measure		
	(a) Unsubdivided	400	400
	(b) Subdivided (including the whole length)		
	1 metre and under	100	100
	Exceeding 1 metre but not exceeding 5 metre	200	200
	10 metres	200	200
	20 metres	600	600
	30 metres	800	800
	Exceeding 30 metres	1000	1000
1501(iii)	3. MEASURE OF CAPACITY(OTHER THAN BULK MEASURES):		
	For each measure		
	(a) Unsubdivided		
	2 litres and under		
	Exceeding 2 litres but not exceeding 20 litres		
	Exceeding 20 litres	100	100
	(b) Subdivided	100	100
	The fee payable for a subdivided measure shall be the same as that for an subdivided measure of equivalent capacity plus an additional charge of Ksh.10 for each of its numbered subdivisions.	200	200
1501(iv)	4. BULK MEASURES(road tankers):		
	(i) For each compartment according to capacity 500 litres and under	4,000	
	Exceeding 500 litres		
	an additional charge of ksh.500 shall be payable for every 500 litres (or part thereof) in excess of such capacity		
	(ii) Adjustment of liquid level indicator of a bulk measures	2,000	
1502	5. BULK STORAGE TANKS:		
	For each tank according to its capacity		
	100,000 litres and under	100,000	
	Exceeding 100,000 litres but not exceeding 500,000	150,000	
	Exceeding 500,000litres but not exceeding 1,000,000 litres	200000	

	Exceeding 1,000,000n litres and additional charge of		
	Ksh.10,000 for every 1,000,000 litres		
	For subdivided tanks –		
	an additional charge of Kshs.2,000.00 per graduation		
1503	6. SPIRIT MEASURING INSTRUMENTS:		
	For each instrument	400	400
1504	7. LIQUID MEASURING INSTRUMENTS:		
	(a) Dispensing pumps (each) –		
	(i) Electronic	2,000	2000
	(ii) Non-electronic	1,600	1,600
	(b) Bulk meters (each)		
	(i) Electronic	30,000	30,000
	(ii) Non-electronic	20,000	20,000
1505	8. LEATHER MEASURING INSTRUMENTS AND FABRIC MEASURING INSTRUMENTS:		
	For each instrument	2,000	2,000
1506	9. EGG-GRADING MACHINES:		
	For each machine-		
	Type “A” machine	2,000	2,000
	Type “B” machine	3,000	3,000
1507	10. (1)NON-AUTOMATIC WEIGHING INSTRUMENTS INTENDED FOR COUNTER USE:		
	For each instrument according to its capacity –		
	(a) Non-self indication		
	5kg and under	200	200
	Exceeding 5kg not but exceeding 15 kg	400	400
	Exceeding 15kg	1,000	1000
	(b) Semi-self indicating instruments-		
	5kg and under	400	400
	Exceeding 5kg not but exceeding 15kg	800	800
	Exceeding 15kg	1,200	1,200
	(c) Self-indicating instruments-		
	(i) Electronic 5kg and under	600	600
	Exceeding 5kg not but exceeding 15kg	1,000	1000
	Exceeding 15kg	1,600	1,600
	(ii) Non electronic 5kg and under	400	400
	Exceeding 5kg not but exceeding 15kg	800	800
	Exceeding 15kg	1,200	1,200
	10 (2) All other non-automatic weighing instruments:		
	For each instruments according to its capacity-		
	(a)Electronic instruments –		
	50kg and under	1,200	1,200
	Exceeding 50kg but not exceeding 500kg	2,000	2000
	Exceeding 500kg but not exceeding 1 tonne	4,000	4,000
	Exceeding 1 tone but not exceeding 5 tonnes	6,000	6,000
	Exceeding 5 tonnes but not exceeding 20 tonnes	10,000	10,000
	Exceeding 20 tonnes—The fee payable shall be the same as that for a 20 tonne capacity instrument plus an additional charge of Ksh.400 for every tone (or part thereof)in excess of such capacity.		

	(b)Electronic instruments-	1,000	1,000
	50kg and under	1,600	1,600
	Exceeding 50kg but not exceeding 500kg	3,000	3,000
	Exceeding 500kg but not exceeding 1 tonne	4,000	4,000
	Exceeding 1 ton but not exceeding 5 tonne	8,000	8,000
	Exceeding 5 tonnes but not exceeding 20 tonnes		
	The fee payable shall be the same as that for a 20 tonne capacity instrument plus an additional charge of Ksh.400 for every tone (or part thereof)in excess of such capacity.		
1508	11. AUTOMATIC WEIGHING INSTRUMENTS		
	For each weighing unit according to its capacity		
	20kg and under	1,200	600
	Exceeding 20kg but not exceeding 50kg	1,600	1,000
	Exceeding 50kg but not exceeding 200kg	2,000	1,500
	Exceeding 200kg but not exceeding 1 tonne	3,000	2,000
	Exceeding 1 tonne but not exceeding 5 tonnes	4,000	3,000
	Exceeding 20 tonnes	8,000	5,000
	The fee payable shall be the same as that for a 20 tonne capacity instrument plus an additional charge of Ksh.400 for every tone (or part thereof)in excess of such capacity.		
1509	12. BELT WEIGHERS		
	For each instrument	12,000	8,000
	13. Additional charges payable where a weighing or measuring instrument incorporate a printing device which is also examined and tested.	4,000	2,000
	14. Where a weighing or measuring instrument incorporates a printing device, which is also examined and tested an additional charge of KSh.400 shall be payable for the examination and testing of each such device		
	15. Where a weighing instrument incorporates more that one indicating device, an additional fee equivalent to the stamping fee payable for the instrument shall be charged for the examination and testing of each such device		
	16. Where a weighing instrument has two sets of graduations (as in the case with some milk weighers) separate fees shall be charged for each set of graduations according to the capacity.		
	17. Where a weighing or measuring instrument is constructed to calculate and indicate and indicate the price, an additional fee of KSh.400 shall be payable for the examination and testing of the price indicating mechanism		
	18. Where two or more load receptors are connected to one indicting mechanism, separate fees shall be charged for each load receptor according to its capacity		
1510	FEE FOR ADJUSTING WEIGHTS AND MEASURES AND OTHER MISCELLANEOUS CHARGES		
	1. Adjusting weights		
	For each weight		

	5kg and under	40	
	10kg	60	
	20kg	80	
	Exceeding 20kg	200	
	2. Adjusting measures of capacity For each measure		
	(a) Unsubdivided		
	(b) Subdivided	100	
	The fee payable shall be the same as that for unsubdivided measure of equivalent capacity plus an additional charge of Ksh.50 for each subdivision adjusted.		
1511	3. MISCELLANEOUS CHARGES		
	(a) Inserting plugs (each)	40	
	(b) Adjusting loose poises (each)	40	
	(c) Balancing all types of weighing instruments (each)	100	
	(d) Denominating liner and capacity measures (each)	100	
	(e) Adjusting capacity measures for use as standards		
	Each measure according to denomination –		
	20 litres and under	1,000	
	Exceeding 20 litres but not exceeding 500 litres	2,000	
	Exceeding 500 litres		
	An additional charge of Ksh.1000 shall be payable for every 500 litres (or part thereof) in excess of such capacity.		
	(f) Calibrating masses for use in laboratories:		
	Each mass 2kg and under Class E	2,000	
	Class F	1,500	
	Class M	1,000	
	Exceeding 2kg but not exceeding 20kg	400	
	Exceeding 20kg but not exceeding 20kg	600	
	Exceeding 20-kg but not exceeding 50kg	2,000	
	Exceeding 500kg	5,000	
	Calibration of bulk storage tanks		
	For each tank according to its capacity 100,000 litres		
	and under	100,000	
	Exceeding 100,000 litres but not less exceeding 500,000		
	litres	150,000	
	Exceeding 500,000 litres but less than litres 1,000,000		
	Exceeding 1,000,000 litres an additional charge of Ksh.50,000 per litres	200,000	
	An additional charge of ksh1,000 per graduation.		
	3. Fees for testing or calibrating articles or weighing or measuring equipment submitted to the Director in Pursuant of section 17 of the Act.		
	(a) Testing or calibrating articles (each)		
	(b) The charge for testing or calibrating weighing or measuring equipment shall be the same as the stamping fee applicable for such an equipment plus an additional charge of	800	
	CHARGES FOR TRANSPORTATION, HANDLING AND HIRE OF STANDARDS		

	1. TRANSPORTATION CHARGES:		
	The amount payable for transporting mass standards from the nearest weights and measures office to the place appointed by the applicant shall be Ksh.2,000 plus an additional charge per kilometer as follows-		
	Mass standards of—		
	One tone and under	2,000	
	Exceeding 1 tonne but not exceeding 3 tonnes	4,000	
	Exceeding 3 tonnes but not exceeding 10 tonnes	5,000	
	Exceeding 10 tonnes but not exceeding 15 tonnes	10,000	
	Exceeding 15 tonnes	15,000	
1513	2. HANDLING CHARGES		
	The charges payable for lifting roller and block test weights for the purpose of either loading/offloading them into a vehicle or placing them onto the load receptor of the weighing instrument under test shall be as follows—		
	(a) Loading /offloading weights into a vehicle Ksh.1500 per ton or Ksh.6,000 per day whichever is the greater.		
	(b) Placing weights on or off the load receptor of an instrument Ksh.500 per hour or part thereof.		
	3. Hire of roller and block test weights. For every tone or part thereof(per day)		
	(i) For the first three days (minimum period)	10,000	
	(ii) Any additional days beyond the minimum period	2000	
	4. Hire of other weighing equipment:		
	(i) Weighbridge testing unit; Ksh.10,000 per hour		
	(ii) Mobile prover tanks; Ksh.10,000 per day		
	(iii) Fork lift; ksh.10,000 per day		
1514	5. TRAVELLING COSTS		
	The amount payable when an officer, on application or notification by any person, attends at any place away from his duty station for the purpose of verification of any weighing or measuring equipment shall be as follows-		
	Travelling expenses (per kilometer or part thereof)	500	
1515	FEES FOR REGISTRATION AS A MANUFACTURER OR WEIGHING OR MEASURING EQUIPMENT AND WORKSHOP		
	APPROVAL		
	Fees for registration as a manufacturer	20,000	
1516	FEES FOR REPAIRERS LICENCE		
	1. Repairer's license fees;		
	For each license according to type 1	3,000	
	Type 2	5,000	
	Type 3	6,000	
	Type 4	5,000	
	Type 5	5000	
	Type 6	5000	
	Type 7	6,000	

Type 8	3000	
Type 9A – Electricity meter		
9B – Taxi meter	3,000	
9C – Airtime meter	3,000	
Type 10A –Speed gun	3,000	
10B – Alcohol Breath Analyser..... 10C – Blood Pressure machine..... 10D – Thermometers	3,000	
Special categories		
Type A-Precision balance class ‘A’	10,000	
Type B-Precision balances class ‘B’	10,000	

1517 -ALCOHOLIC TRADE RELATED CHARGES – ANNUAL FEES

		Classification A	Classification B	Classification C, D
1	General Retail alcoholic drinks	50,000	30,000	15,000
	General retail alcoholic drinks license (off license)	24,000	18,000	12,000
	Brewers alcoholic Drinks licence	All Categories		
	1,000,000 or more litres p.a	1,000,000		
	500,000 to999,999 litres p.a	500,000		
	From 12,001to 499,999 litres p.a	250,000		
	12,000 litres p.a and below	50,000		
	Wholesale local alcoholic drinks license (per premises)- all categories.	50,000		
	Whole Sale, Imported (cross County and Across – Country) alcoholic drinks license (NB: alcoholic drinks so imported must have a licensed depot within Embu County)	All Categories		
	1,000,000 and above litres p.a	1,000,000		
	500,000 to 999,999 litres	500,000		
	Below 500,000 litres	250,000		
1518	BOTTLERS LICENCER			
	Bottlers alcohol drinks license	250,000		
	Depot License (Additional to Bottlers licenses above	50,000		
1519	DISTRIBUTORS ALCOHOLIC DRINKS LICENSE			
	Depot and Distributors licenses	70,000		
		Classification A	Classification B	Classification C, D
	Hotels Alcoholic Drinks License	100,000	60,000	35,000
	Restaurant alcoholic drinks license	30,000	20,000	10,000
	Members Club	100,000	80,000	50,000
	Proprietary Clubs and Discotheques alcohol license	100,000	80,000	50,000
	Franchise retail store / Supermarkets alcoholic drinks license	80,000	50,000	30,000
	Theatre alcoholic drinks license	15,000	15,000	15,000
	Railway and Airport alcoholic drinks license	30,000	30,000	30,000
	Temporary/Occasional alcoholic drinks license	1,000	1,000	1,000
	Removal of an alcoholic drink license	1,000	1,000	1,000

	Issue of an assurance for an alcoholic drinks license	1,000	1,000	1,000
	Issue of a duplicate license of any kind	1,000	1,000	1,000
	Application fee	1,000	1,000	1,000
	Penalty for late application/operating without a license 50% of the annual license fees (All categories)			

1520-ALCOHOLIC TRADE RELATED CHARGES SIX MONTHS OR LESS

		Classification A	Classification B	Classification C, D
1	General Retail alcoholic drinks	30,000	18,000	9,000
	General retail alcoholic drinks license (off license)	14,000	10,000	7,000
1521	BREWERS ALCOHOLIC DRINKS LICENCE	All Categories		
	1,000,000 or more litres p.a	1,000,000		
	500,000 to 999,999 litres p.a	500,000		
	From 12,001 to 499,999 litres p.a	250,000		
	12,000 litres p.a and below	50,000		
	Wholesale local alcoholic drinks license (per premises)- all categories.	30,000		
	Whole Sale, Imported (cross County and Across – Country) alcoholic drinks license (NB: alcoholic drinks so imported must have a licensed depot within Embu County)	All Categories		
	1,000,000 and above litres p.a	1,000,000		
	500,000 to 999,999 litres	500,000		
	Below 500,000 litres	250,000		
	Bottlers Licensor			
	Bottlers alcohol drinks license	150,000		
	Depot License (Additional to Bottlers licenses above)	30,000		
1522	DISTRIBUTORS ALCOHOLIC DRINKS LICENSE			
	Distributors license	50,000		
	Depot License (Additional to distributors licenses above)	20,000		
		Classification A	Classification B	Classification C, D
	Hotels Alcoholic Drinks License	60,000	35,000	18,000
	Restaurant alcoholic drinks license	20,000	12,000	6,000
	Members Club	100,000	80,000	50,000
	Proprietary Clubs and Discotheques alcohol license	100,000	80,000	50,000
	Franchise retail store / Supermarkets alcoholic drinks license	80,000	50,000	30,000
	Theatre alcoholic drinks license	15,000	15,000	15,000
	Railway and Airport alcoholic drinks license	30,000	20,000	20,000
				All Classifications
	Temporary/Occasional alcoholic drinks license			1,000

	Removal of an alcoholic drink license			1,000
	Issue of an assurance for an alcoholic drink license			1,000
	Issue of a duplicate license of any kind			1,000
	Application fee			1,000
	Penalty for late application/operating without a license 50% of the annual license fees (All Categories)			

1523-ALCOHOLIC TRADE RELATED CHARGES SIX MONTHS OR LESS

		<i>Classification A</i>	<i>Classification B</i>	<i>Classification C, D</i>
	General Retail alcoholic drinks	50,000	30,000	30,000
	General retail alcoholic drinks license of license)	35,000	30,000	30,000
1524	BREWERS ALCOHOLIC DRINKS LICENSE	All Categories		
	1 000 000 or more litres per annum	5,000 000		
	100,000 to 999.999 litres per annum	500,000		
	From 12,000 to 499,999 litres per annum	250,000		
	12,000 litres per annum and below	50 000		
	Wholesale local alcoholic drinks	30,000		
	License (per premises)- all categories			
	[Whole Sale, Imported (cross County and Across - Country) alcoholic drinks license (NB: alcoholic drinks so imported must have a licensed depot within Embu County)	All Categories		
	1,000 000 and above litres per annum	1,000 000		
	500 000 to 999,999 litres	500,000		
	Below 500,000 litres	250,000		
1526	Bottlers Licenser			
	Bottlers alcohol drinks license	150,000		
	Depot License (Additional to Bottlers licenses above)	30,000		
1527	DISTRIBUTORS ALCOHOLIC DRINKS LICENSE			
	Distributors license	30 000		
	Depot License (Additional to distributors s licenses above)	15,000		
	Hotels Alcoholic Drinks License	35,000	35,000	35,000
	Restaurant alcoholic drinks license	12,000	12,000	12,000
	Members Club	100	150,000	50,000
	Proprietary Clubs and Discotheques alcohol license	100,000	150,000	50,000
	Franchise remit store/ Supermarkets alcoholic drinks license	80,000	130,000	30,000
	Theatre alcoholic drinks license	15,000	15,000	15000
	Railway and Airport alcoholic drinks license	20,000	20,000	120,000
	Travelers lounges alcoholic drinks	If licensee has	If licensee	
	License- Class "N"	If licensee has Class "A" for premises, no charge	If License does not have class "A" for premises, 15,000	
	Cross county distribution of alcoholic drinks license (all types) Class "P"	100,000	100,000	100,000
1528		All Classifications		

Temporary/Occasional alcoholic drinks license			1,000
Removal of an alcoholic drink license			1,000
Issue of an assurance for an alcoholic drink license			1,000
Issue of a duplicate license of any kind			1 500
Application fee for liquor license (Per Premise)			1,000
Penalty for late application/operating without a license	50% of the annual license fees (All Categories)		

1529	TOURISM			
Park Fees	Citizens		Non-citizen	
	Adults	Children/students	Adults	Children/students
Scenic/ Special interests	KWS Charges	KWS Charges	KWS Charges	KWS Charges

1530	HOTEL LEVY		
<i>No.</i>	<i>Item of Charge</i>		
I	Hotel accommodation per room per month per occupancy based on bed ni2ht rate (Ksh)		
	n) Up to 2000		50
	b) Between 2000 and 5000		100
) Above 5000		150
2	Pool table permits		5000
1531	License fees payable by various types of regulated tourism activities and services		

(a) Class "A" Enterprises

Enterprise	Description	License Application fee (Kshs)	Annual License Fee (Kshs.)	License Renewal Fee (Kshs)
Hotels	With bed capacity of one to ten beds/or minimum total for accommodation per night is Ksh. 1,500	500	5,000	5,000
	With bed capacity of one to ten beds and/or minimum total charges for accommodation per night is over 1,500.	500	8,500	8,500
	With or without at least one restaurant and/or minimum total charge for accommodation per night is less than Ksh. 1,500	500	10,000	10,000
	With or without at least one restaurant and/or bed capacity of between 11 to 40 beds and minimum total charge for accommodation per night is over Ksh. 1,500	500	10,000	10,000
	With more than one restaurant and bar outlet and/or bed capacity of between 41-80 in addition to function room facility.	500	15,000	15,000
	With at least three restaurant bar outlets swimming pool and/or bed capacity between 81 to 120 beds in addition to function room facility with more than one syndicate rooms.	500	20,000	20,000
	With at least three restaurant bar outlets swimming pool and/or bed capacity of between 121 to 160 beds in addition to banqueting department and sports facilities.	500	25,000	25,000
	With at least three restaurant bar outlets, swimming pool, banqueting department,	500	30,000	30,000

		sporting facilities and or bed capacity of between 161 to 200 beds in addition to health club.			
		With at least three restaurant bar outlets swimming pool, banqueting department, sporting facility, health club and/or bed capacity of between 201 to 300 beds in addition to casino.	500	35,000	35,000
		With at least three restaurant bar outlets, swimming pool, banqueting department, sporting facility, health, a casino and/or bed capacity of above 301 beds in addition to golf or racecourse.	500	40,000	40,000
	Members club		500	11,000	11,000
	Enterprises	Description	License Application fee (Ksh.)	Annual License Fee (Ksh.)	License Renewal Fee (Ksh.)
	Motels		500	11,000	11,000
	Inns		500	11,000	11,000
	Hostels		500	11,000	11,000
	Health and spa resorts		500	26,000	26,000
	Retreat lodges		500	26,000	26,000
	Eco lodges		500	21,000	21,000
	Tree houses		500	21,000	21,000
	Flotels		500	21,000	21,000
	Service flats		500	26,000	26,000
	Service apartments		500	26,000	26,000
	Beach cottages		500	21,000	21,000
	Holiday cottages		500	26,000	26,000
	Game lodges	Conventional game lodge with at least one restaurant, bar/or bed one to twenty beds	500	21,000	21,000
	Tented camps		500	51,000	51,000
	Safari and mobile camps		500	51,000	51,000
	Bandas		500	21,000	21,000
	Cultural homes and centers		500	2,000	2,000
	Villas		500	26,000	26,000
	Homestays	Economy	500	1,000	1,000
		Standard	500	2,000	2,000
		Executive	500	3,000	3,000
	Guest houses		500	5,000	5,000
	Time shares		500	26,000	26,000

(b) Class "B" Enterprises

The license fee for class "B" Enterprises is based on gross receipts as follows

Gross receipts	License Application fee (Ksh.)	Annual License Fee (Ksh.)	License Renewal Fee (Ksh.)
A restaurant which has not previously traded	500	5,000	5,000
Annual gross receipts less than Ksh. 3 million	500	8,500	8,500
Over Ksh. 3 billion but not more than Ksh. 4 million	500	11,000	11,000
Over Ksh. 4 billion but not more than Ksh. 4.5 million	500	16,000	16,000
Over Ksh. 4.5 billion but not more than Ksh. 5 million	500	21,000	21,000
Over Ksh. 5 billion but not more than Ksh. 5.5 million	500	26,000	26,000
Over Ksh. 5.5 billion but not more than Ksh. 6 million	500	31,000	31,000
Over Ksh. 6 million	500	46,000	46,000

(c) Class "C" Enterprises

Enterprises	License Application fee (Ksh.)	Annual License Fee (Ksh.)	License Renewal Fee (Ksh.)
Tour or safari operators	500	8,000	8,000
Tourist service vehicle hire	500	8,000	8,000
Local air charter	500	8,000	8,000
Travel agency	500	8,000	8,000
Water sports	500	8,000	8,000
Balloon operators	500	8,000	8,000
Boat excursions	500	8,000	8,000
Foreign registered Tourist vehicles	500	8,000	8,000

(d) Class "D" Enterprises

Enterprises	License Application fee (Ksh.)	Annual License Fee (Ksh.)	License Renewal Fee (Ksh.)
Game fishing outfitters	500	6,000	6,000
Enterprises offering camps and camping equipment for hire	500	6,000	6,000
Nature parks	500	6,000	6,000
Nature reserves	500	6,000	6,000
Nature trails	500	6,000	6,000
Game ranches	500	6,000	6,000
Amusement parks	500	6,000	6,000
Non-citizen tour leaders or guides	500	6,000	6,000

(e) Class "E" Enterprises

Enterprises	License Application fee (Ksh.)	Annual License Fee (Ksh.)	License Renewal Fee (Ksh.)
Local traditional boat operators	500	2,000	2,000
Professional safari photographers	500	2,000	2,000
Curio vendors	500	2,000	2,000
Private zoos	500	2,000	2,000
Citizen tours leaders and guides	500	2,000	2,000
General vendors	500	2,000	2,000
Beach operators	500	2,000	2,000
	500	2,000	2,000

(f) Class "F" Enterprises

Enterprises	License Application fee (Ksh.)	Annual License Fee (Ksh.)	License Renewal Fee (Ksh.)
Entertainment facilities	500	20,000	20,000

(g) Class "G" Enterprises

Enterprises	License Application fee (Ksh.)	Annual License Fee (Ksh.)	License Renewal Fee (Ksh.)
Conference and event services	500	20,000	20,000
1532	FEES FOR CLASSIFICATION REGISTER ON REQUEST AND INSPECTION OF THE CLASSIFICATION FOR TOURISM ENTERPRISES		
	1. Any enterprise that wishes to be re-classified on request shall pay to the Authority a fee of Ksh. 50,000.		
	2. Anyone who wishes to inspect the classification register will pay to the Authority Ksh. 4,000.		

The duration for employment of expatriates in the Tourism sector whose employment Authority has approved under regulation 24 will be valid as follows;

S/No.	Qualifications	Duration
1	Diploma in Hospitality and Tourism or equivalent and below	12 months
2	Degree or Higher National Diploma in Hospitality or Tourism or Equivalent	18 months
3	Post Graduate qualification in Hospitality or Tourism	24 months

NINTH SCHEDULE— WATER, ENVIRONMENT, CLIMATE CHANGE AND NATURAL RESOURCES

Code: 1600	ENERGY, MINERALS, TIMBER HARVESTING, SALE OF COUNTY TREE SEEDLINGS, REFUSE REMOVAL, POLLUTION, NATURAL RESOURCES, HIRE COUNTY PARKS			
	Description of fee or Charge on Service	Legislation Imposing Fee or Charge for Services	Unit of Measure	Amount of Fee or Charges
1601	Energy Sector			
	Geothermal, Hydro, Solar, Wind, Nuclear		1% turnover	1% of turnover
	Penalty for illegal petrol and fuels		Per den	100,000
1602	Minerals			
	Diatomite, kaolin, copper any other minerals		% turnover	1% of turnover
	Others e.g., soil decorating stones		Per tonne	400
1603	Timber Harvesting or Processing Companies			
	Transporters Certificates (per Year)		Per vehicle	
	Pick up			2,000
	Tractor			2,000
	Canter			4,000
	Lorry 7-10 tons			4,500
	Lorry above 10 tones			6,000
	Trailer			10,000
	Cess		Per tonne	
	Forest produce Cess – up to 5 tones		Per trip	1,000
	5-7 tons		Per trip	1,500
	7 tons and above		Per trip	3,000
	Woodlots/ poles/firewood		Per tonne	150
	Others; saw dust, off cuts, barks, etc.		Per tonne	100
Item	Description of fee or charge on service	Legislation Imposing Fee or Charge for Services	Unit of Measure	Amount of Fee or Charges
				15,000
	Lumberjack Certificate		Per year	10,000
	Penalty for Non-payment of cess			10,000
1604	Sale of County Trees			
	Hard wood		Per tonne	4,500
	Soft wood		Per tonne	3,500
	Firewood lots		Per tonne	5,600
	Tree cutting/ pruning certificate	Environmental management by – law 2006	Per Power saw	3,500
	Tree cutting large size	Forest Conservation and Management Act 2016	Per Tree	1,500
	Medium size		Per tree	1,000
	Small size		Per tree	750
	Penalty for illegal cutting of trees	Forest Conservation and Management Act 2016	Per tree	1,500

	In Public land		Forest Conservation and Management Act 2016	Per tree	20,000
	In Private land		Forest Conservation and Management Act 2016	Per tree	5,000
	Destruction of County trees/ flowers		Forest Conservation and Management Act 2016		
	Flower			Per flower	1,000
	Young tree			Per tree	5,000
	Mature tree			Per tree	10,000
1605	Environmental Certificate				
	Sand Harvesting (Per year)		EMCA Cap387	Per cubic metre	10
	Quarrying (Per year)		EMCA Cap387	Per cubic metre	10
	Hardcore/Pumice (Per year)		EMCA Cap387	Per cubic metre	10
1606	Parks, trees, and garden charges				
	Tree/flowers/vegetable nurseries permit		Environmental management by-law 2006 section 192	Per year for 4m by 10m	2,000
	Release of impounded power saw			Per mower	5,000
	Storage of impounded power saw			Per day	500
1607	SALE OF COUNTY TREE SEEDLINGS				
	Indigenous			Per Seedling	15
	Exotic			Per seedling	15
	Ornamental			Per seedling	150
	Shrubs			Per seedling	150
	Flowers			Per seedlings	100
	Seed harvesting permit			Per year	2,000
1608	Tree Assessment Fee				
	1-10trees				1,000
	11-50 trees				2,500
	Above 51 trees				3,500
	Encroachment interference of beacons on trust lands/ gazetted forests/wetlands			Per person encroaching per Hectare	100,000
1609	REFUSE REMOVAL				
1609(i)	Waste disposal/ tipping Charges				
	Vehicle 2 tonnes and below		Section 66& 67	Per trip	200
	Vehicle above 2-5 tonnes		Section 66 & 67	Per trip	300
	Vehicle above 5-10 tonnes		Section 66 & 67	Per trip	500
	Vehicle above 10 tonnes		Section 66& 67		1,000
	Disposal of Industrial waste truckload		Section 66 & 67	Per trip	2,000
	Disposal Site study tour / visits/research			Per visit/research session	5,000
	Hire of Dozer (Dry rate minimum 6 hrs.)			Per hour	7,000
	Inspection fee per contract per month		Section 74	Monthly	3,000
	Waste resource/sorting, recycling/collection permit		Section 45	Annual	2,000
	Licensed waste handlers' inspection fees		Waste Regulation 2006	Per month	2,000
	Solid Waste management operator's license		Waste Regulation 2006	Per year	20,000
1609(ii)	Penalties				

	Penalty for littering (hand littering) in Town/highway	Environmental management by-law Section 75 Savings	Per person	500
	Penalty for Dumping in undesignated sites	Environmental management by-law Section 75 Savings	Handcart to 5 tons	10,000
		Environmental management by-law Section 75 Savings	Above 5 tons	50,000
	Unattended septic sewerage threatening human health/ safety	EMCA Water quality regulations 2006		20,000
	Penalty for litter bin vandalism		Per litter bin	50,000
1610	Waste resource, sorting, Recycling or collection from designated County dumpsites			
	Up to 1 tonne		Per trip	200
	Up to 5 tonnes	Section 45	Per trip	500
	Over 5-7 tonnes		Per trip	750
	Trailer		Per trip	1,500
	Waste collection sorting	Waste Regulations 2006	Per year	10,000
	Wildlife Conservancy Fee			1% of turnover
	Charcoal Movement permit		Per tonne	
			3- 7 tonne vehicle	5,000
			Over 7 tonnes	10,000
			Motorcycle	700
			Bicycle	300
	Charcoal Cess		Per bag	50
1611	Pollution			
	Environmental Impact Assessment (EIA) Review/ Environmental site Inspection fee	EMCA 1999, Environmental management by – law 2006section 105,107,111 and 114	Per Report	5,000
	Noise control application fee	EMCA (Noise and excessive vibration pollution Control) Regulations 2009	Per application	500
	Noise Control Permit	EMCA (Noise and excessive vibration pollution (Control) Regulations 2009	Per permit	2,000
	Stationary promotions without music/ loud speaker		Per day	500
	Stationary promotions with music/ loud speaker		Per day	2,000
	Noise regulation by churches A and B		Per Annum	10,000
	Noise regulation by churches Class C and D		Per Annum	5,000(C) 4,000(D)
	Noise pollution Bars, clubs entertainment joints (Class A AND B)		Per Annum	30,000

	Noise pollution Bars, clubs entertainment joints (Class C AND D)			10,000
	Special License for entertainment joints			5,000
	Procession/ road shows Saloon car/ Pick-up/ Station Wagon		Per Day	5,000
	Bus/Lorries/Canters		Per Day	7,500
	Trailers			15,000
	Removal of illegal posters/handbills in undesignated areas by the County			20,000
	Penalty for EIA Non- Compliance		Per project	20,000
1612	NATURAL RESOURCES			
	Natural Resources Extraction Application Fees	Environmental Management By – Law 2006 Section 193	Per application	500
	Natural Resources Extraction Assessment Fee		Per assessment	3,000
	Slashing / removal of illegally cultivated crops		Per acre	20,000
	Bush clearing in abandoned plot/unmanaged fences		Per 1/8 of an Acre	5,000
1613	Domestic Waste			
	Residential high income 3 bedroom and above	Environmental Management By- Law 2006	Per Month	300
	Residential low income (single room/ household)	Environmental Management By- Law 2006	Per month	100
	Residential middle income (1-2 bedroom)	Environmental Management By- Law 2006	Per month	200
1614	Hire county parks			
	Religious		Per application	4,000
	Political rallies		Per application	50,000
	Weddings		Per application	5,000
	Commercial activities		Per Application	6,000
	Others e.g., schools' institution or travelling musician		Per application	6,000
	Tent pitching on Recreational sites		Per Tent	4,000
	Penalty for non-approved tent pitching in recreational sites			5,000

TENTH SCHEDULE - YOUTH, GENDER, SPORTS, CHILDREN, CULTURE, AND SOCIAL SERVICES

YOUTH AND SPORTS		
1700	PUBLIC FUNCTIONS AT EMBU STADIUM NON- SPORTING ACTIVITIES(per day),STADIUM HALLS, SPORTS FUNCTIONS AT EMBU STADIUM, SPORTING EVENTS, PUBLIC PLAYGROUNDS, SOCIAL HALLS, TALENT ACADEMY FACILITIES, HIRE OF BUS, LET OF CULTURE HOTEL, LIBRARY SERVICES	
1701	PUBLIC FUNCTIONS AT EMBU STADIUM NON-SPORTING ACTIVITIES(per day)	
i)	Concerts and Entertainment.	150,000
ii)	Trade fairs, Exhibitions,	100,000
iii)	Political gatherings	100,000
iv)	Other public Gatherings	50,000
1702	STADIUM HALLS	
i)	Hire of hall per day	5,000
1703	SPORTS FUNCTIONS AT EMBU STADIUM	
	Institutional sports	
i)	Public Institutions	5,000
ii)	Private Institutions	15,000
iii)	Private schools sports Day	30,000
1704	SPORTING EVENTS	
i)	International	250,000
ii)	National	200,000
(iii)	Regional	100,000
(iv)	local	100,000
1705	PUBLIC PLAYGROUNDS	
(i)	Public playgrounds across the county	5,000
1706	SOCIAL HALLS	
i)	Monthly social halls rent	30,000
ii)	Social events (county)	7,000
iii)	Public events e.g. meeting per day (county)	3,000
iv)	Social events (sub-county)	2,500
1707	TALENT ACADEMY FACILITIES	
	HIRING OF HALL (PER DAY)	
i	National Government meetings	8,000
ii	County Departments meetings	7,000
iii	County Assembly	7,000
iv	Corporate/churches	15,000
v	Local Groups	5,000
vi	Local Artists	5,000
vii	Cultural Group dances per event	5,000
viii	Studio recording	5,000
1707(a)	Hiring of the Grounds	
	Playing Grounds	10,000
1707(b)	Community Playing functions	
	Private sports activities	5,000
	Local sports activities	5,000
1708	HIRE OF BUS	
	Hire of bus Per day Dry rate	15,000
1709	HIRE OF CULTURE HOTEL	
	Monthly rent	30,000
	Registration of Cultural, traditional medicine men and social groups	
	Registration of Cultural and social groups	1,000
1710	LIBRARY SERVICES	

	Student entry fee (Secondary & colleges)	20
	Senior Adult entry	20
	Adult book loan	20
	Junior book loan	5
	Hall hire	200
	Parking fee	50
	Attachment fee	500
	Primary school membership	3,000
	Secondary school membership	3,000
	College institutional membership	7,500
	Poster	100
	Exclusive reading	100

ELEVENTH SCHEDULE- PUBLIC SERVICE, ADMINISTRATION AND ICT					
1800	IMPOUNDING CHARGES : ANIMALS AND GOODS, STORAGE CHARGES, DAMAGE OCCASIONED TO COUNTY PROPERTY, RATING FIRE PROTECTION MEASURE INSPECTION				
1801	Impounding Charges			CLASS B	CLASS A
	Illegal billboards			10,000	10,000
	Kiosk			3,000	3,000
	Kiosk timber constructed			1,000	1,000
	Kiosk metallic			3,000	3,000
	Container up to 20ft			20,000	20,000
	Container over 20ft			40,000	40,000
	Construction tools per day			1,000	1,000
	Confiscation on account of illegal construction			10,000	10,000
	Power saws on account of illegal felling of trees			5,000	5,000
	Tuk tuk			1,500	1,500
	Motorcycles			1,000	1,000
	Taxis			10,000	10,000
	Pick ups			10,000	10,000
	Matatu			10,000	10,000
	Mini buses			15,000	15,000
	Buses			20,000	20,000
	Lorries			20,000	20,000
	Trailers			40,000	40,000
	Market goods 5 times of market gate fee				
	Others per day			500	500
1802	Impounded Animals and Goods per day				
	Cattle donkey per animal			1,000	1,000
	Goats, sheep, pigs per animal			500	500
	Poultry per head			200	200
	Unlicensed Dogs per head			200	200
	Assorted Goods			500	500
1803	Storage Charges per day				
	Goods per day per sack			500	1,000
	Vehicle per day per vehicle			1,000	1,000
	Hand carts per day per handcart			100	500
	Bicycles per day per bicycles			200	500
	Motor Bikes and tuk tuk			500	1,000
	Containers			3,000	5,000
	Others			100	100
1804	Storage of Impounded Animals goods (per day)				
	Cattle/donkey per day per head				500
	Goats, sheep, pigs per day per head				300
	Poultry per day per head				100
	Dogs per day per head				200
	Other equipment per day				2,000
	Illegal construction tools per day				3,000
1805	Damage occasioned to County property				
	Property – Evaluated				100% valued cost
1806	Miscellaneous				
	Sale of County Enacted Laws (cost per page)				20
	Sale of County minutes (Extract per page)				250
	Sale of County Regulations (per page)				20

	Research fees			20,000
	Hire of Board room per day			6,000
	Extension or Bond			1,500
	Cancellation of bond			3,000
	Non-payment of Cess per trip			10,000
	Failure to display Single business permit/liquor licence/Fire safety compliance certificate/Health certificate			2,000
	Late payment of Bus park fee			1000
	Failure to display bus park monthly sticker on windscreen per incident			500
	Non removal of posters, banners 14 days after the Event			10,000
	Tampering with clamp			10,000
	Erection of kiosks, stalls, structures, without approval per incidence			10,000
	Building without approval plans			10,000
	Use of County Stadia without permit			Twice the hiring charge
	General nuisance per incidence including Touting			2,000
1807	Rating			
	Valuation objection forms			2,000
	Rates Struck on site			
	Value valuation method			0.20%
	Rate clearance certificate			5,000
	Bouncing Cheque fine per incidence			10,000
1808	Fire protection measure inspection (per hour)			
	Factory:			
	Fire protection measure inspection petrol station and depot			1,200
	Fire protection measure inspection commercial and industrial premises factory			1,200
	Fire protection measure inspection premises storming dangerous flammable materials			1,200
	Inspection of Fire Extinguisher	(Per extinguisher)		150
	ASK show/person – per hour)			400
	Dumping out flooding	(Per hour)		1,200
	Training of private personal (Firemen) per month per course	Per person		3,000
	ASK Show fire risk per hour			100,000
	Standby against fire risk per hour	(Per hour)		1,000
	Fire report preparation and issuance			10,000
	Minimum 920/- +400/- per hour			
	Inspection and hydraulic of dry			3,500
	ASK Show – Chief Fire Officer	Per day		3,200
	Use of turntable ladder or hydraulic platform per hour			3,000
	Removal of fallen trees per hour			1,500
	Removal of Bees (Per hour)			1,000
	Fire fighting equipment license	Per annum		8,500
	Opening of lifts (per service)			4,700
	Training of government institution Fireman per course			3000
	Basic fire safety training for industrial workers per course per person			3000
	Fire inspection	Per cylinder		500 (Minimum 2,500)

	Hire of fire engine fully equipped	Per Kilometer	2,500
	Fire sensitization	Per Person	300
	Fire Training (Group of 10)	Per month	100,000
	Fire Drill inspection		30,000
	Extinguishing fire outside the County	Per Kilometre	5,000
	Insurance covered fire		5% of the claim total

TWELFTH SCHEDULE- BUSINESS CLASSIFICATION DICTIONARY

CATEGORY OF BUSINESS	CORE ACTIVITY CLASSIFICATION	SCALE	DEPENDENCY	INFORMAL SECTOR BRIMS CODE	small trader	medium trader	large trader	FORMAL SECTOR BRIMS CODE	Physical size	Employees	Physical size	Employees	Physical size	Employees	Physical size	Employees
									Physical size	Employees	Physical size	Employees	Physical size	Employees	Physical size	Employees
Accountancy services (1- person operation)	independent Technical Operator	620	Depending on		Small trader	Medium trader	Large trader		1 Person activity	1 Person activity	Physical size	Employees	Physical size	Employees	Physical size	Employees
Accountants Professional Firm or practice	Professional Services	605							over 10 Practitioners /int'l Affiliation	from 3 to 10 Practitioners		from 3 to 10 Practitioners		up to 2 Practitioners		up to 2 Practitioners
Advocates - Legal advice Professional Firm or Practice	Professional Services	605							over 20 Practitioners /int'l Affiliation	from 3 to 10 Practitioners		from 3 to 10 Practitioners		up to 2 Practitioners		up to 2 Practitioners
Agent: all sorts of products or brands	Retail/Wholesale Trade	105							over 20	from 5 to 20	Over 300 m2	from 5 to 20	from 50 to 300 m2	UP to 3	less than 50 m2	
Agriculture chemical dealers, agent stock list, seller shop	Retail/Wholesale trade	105							over 20	from 5 to 20	Over 300 m2	from 5 to 20	from 50 to 300 m2	up to 3	less than 50 m2	
Agriculture chemical dealers, agent stock list,, seller shop	retail/Wholesale trade	105							over 20	from 5 to 20m2	Over300	from 5 to 20m2	from 50 to 300 m2	up to 3	less than 50m2	
Agriculture Equipment Repair	Repair workshop Operation	820							over 20	from 6 to 20	Over 500m2	from 6 to 20	from 25 to 500 m2	up to 5	up to 25 m2	
Agro-Veterinary Products dealers, agent stock list,, seller, shop	Retail/Wholesale Trade	105							over 20	from 5 to 20	Over 300 m2	from 5 to 20	from 50 to 300 m2	UP to 3	less than 50 m2	

Amusement parlour- Arcade, juke Box Arcade	Entertainment Services				750	755	760		Over low machines	4to low machines	up to 3 machines
Animal Bones Dealer	informal Sector Trade	295									
Animal Feeds dealer, agent, stock list, seller, shop	Retail/Wholesale Trade		105	110	115	120	over 20	Over 300 m2	from 5 to 20	from 50 to 300m2	up to 3
Apple Seedlings Growing	agriculture production Processing		405	410	415		over 50		from 11 to 50		up to 10
Apple Seedlings Growing (boribo, iDine, other)	Retail/Wholesale Trade		105	110	115	120	over 20	Over 300 m2	from 5 to 20	from 50 to 300m2	up to 3
Appointed agent, sub-agent, Distributor, dealer, stock list, seller	Retail/Wholesale Trade		105	110	115	120	over 20	Over 300 m2	from 5 to 20	from 50 to 300m2	less than 50 m2
Architects Professional Firm or Practice	Professional Services		605	610	615		over 10 Practitioners /int'l Affiliation		from 3 to 10 Practitioners		up to 2 Practitioners
Arrows, knives, Swords etc. seller	Retail/Wholesale Trade		105	110	115	120	over 20	Over 300 m2	from 5 to 20	from 50 to 300m2	less than 50 m2
Arrows, knives, Swords etc. making, repairing:	workshop Operation	295	820	825	827		over 20	Over 500 m2	from 6 to 20	from 25 to 500m2	Up to 5
Artist and or Script Writer	Retail/Wholesale Trade	295	295								
Auctioneers Professional Firm or Practice	Professional Services		605	610	615		over 10 Practitioners /int'l Affiliation		from 3 to 10 Practitioners		up to 2 Practitioners
Automobile Repairs (mechanic - electric-bodywork)	workshop Operation		820	825	827		over 20	Over 500 m2	from 6 to 20	from 25 to 500m2	UD to 25 m2
Bakery /Confectionary Distribution	Retail/Wholesale Trade		105	110	115	120	over 20	Over 500 m2	from 5 to 20	from 50 to 300m2	less than 50 m2
Bakery / Confectionary production	Agriculture production Processing		405	410	415		over 50		from 11 to 50		UP to 10
Bank or Financial institution	Financial Services		625	630	635		over 25		from 6 to 25		up to 5
Bar & Restaurant/membership Club no lodging)	food & Beverage Catering		540	543	546		over 30 customers or members	over 50 customer rs	from 11 to 30 customers or members	16to50 customer rs	up to 15 customer rs

Bar, Beer Seller (no restaurant)	Beverage Catering				561	564	567			Over 300 m2	from 5 to 20	from 50 to 300m2	less than 50 m2
Barber (kinyozi), Hair Dresser, Beauty Saloon	Service Provider		295	105	110	115	120	over 20	over 20	Over 500 m2		from 25 to 300m2	up to 3
Baskets, Pots etc. making:	Workshop Operation		295	820	825	827		over 20	over 20		from 6 to 20		Up to 5
Baskets, Pots etc making:	Retail/Wholesale Trade			105	110	115	120	over 20	over 20	Over 300 m2	from 5 to 20	from 50 to 300 m2	less than 50 m2
battery Charge and Repair	Workshop Operation		295	820	825	827		over 20	over 20	Over 500 m2	from 6 to 20	from 25 to 300 m2	up to 25 m2
Battery Dealer Selling	Retail/Wholesale Trade			105	110	115	120	over 20	over 20	Over 300 m2	from 5 to 20	from 50 to 300 m2	less than 50 m2
Beauty Saloon, Beauty parlor,	Service Provider			105	110	115	120	over 20	over 20	Over 300 m2	from 5 to 20	from 50 to 300 m2	less than 50 m2
Beauty's Shoo, perfumed Dealer	Retail/Wholesale Trade			105	110	115	120	over 20	over 20	Over 300 m2	from 5 to 20	from 50 to 300 m2	less than 50 m2
Beer Distributor, Agent, sub-agent,	Retail/Wholesale Trade			105	100	115	120	over 20	over 20	Over 300 m2	from 5 to 20	from 50 to 300m2	less than 50 m2
Bicycle Repair	workshop Operation		295	820	825	827		over 20	over 20	Over 500 m2	from 6 to 20	from 25 to 300 m2	UP to 25 m2
Bicycle Seller, Dealer. Spare Parts Dealer	Retail/Wholesale Trade			105	110		120	over 20	over 20	over 300 m2	from 5 to 20	from 50 to 300m2	less than 50 m2
Bee Farm	Animal Breeding			405	410	415		over 50	over 50	Over 500 m2	from 11 to 20	from 25 to 300 m2	up to 10
Blacksmith	workshop Operation			820	825	827		over 20	over 20		from 6 to 20	300 m2	up to 25 m2
Bricks and concrete Dealer	retail/Wholesale trade			105	110	115	120	over 20	over 20	over 300 m2	from 5 to 20	from 50 to 300 m2	less than 50 m2
Bricks and Concrete maker	Workshop Operation			820	825	827		over 20	over 20	Over 500 m2	from 6 to 20	from 25 to 300 m2	Up to 25 m2
Boarding and Lodging House(food or catering)	Accommodation only			521	524	527				Over 15 rooms		From 6 to 15	Upto 5 rooms
Boarding and Lodging House with restaurant and or bar	Accommodation and catering			512	515	518				Over 15 rooms		From 6 to 15	Upto 5 rooms

Boat, Canoe Operator	Transportation					310	315		over 30 rooms				From 6 to 20	From 6 to 30 vehicle	From 2 to 5 vehicles
Boat, Canoe operator I boat only	Transportation			320					I boat only						
Body and platform Builder for Motor vehicle	workshop Operation			820		825	827	over 20	over 500 m2				From 6 to 20	From 25 to 500 m2	Up to 25 m2
Book keeping service (I - person operation)	independent Technical Operator			620		620	620		1 Person Activity					1 Person Activity	1 Person Activity
book seller, Book shop and/or Stationery Dealer	Retail/Wholesale Trade		295	105	110	115	120	over 20 m2	Over 2,500				from 5 to 20	From 50 to 300 m2	Less than 50m2
Bottlers and Brewer	Industrial Manufacturing			805	810	815	815	over 75	Over 2,500 m2				From 16 to 75	From 101 to 2500	up to 100 m2
Boutique	Service Provider			295	110	115	120	over 20	over 300 m2				from 5 to 20	from 50 to 300 m2	up to 3
Bows and Arrows Deale	Retail/Wholesale Trade			295	110	115	120	over 20	over 300 m2				from 5 to 20	From 50 to 300 m2	less than 50 m2
Bows and Arrows Maker	workshop Operation			295	825	827		over 20	over 500 m2				From 6 to 20	From 25 to 500 m2	Up to 25 m2
Braiding School	Technical School			710	715	720		over 100 pupil	Fees over Ksh.50,000 per year				Up to 31 to 100 pupils	fees between ksh.30,000 to 50,000 Per year	fees up to ksh.30,000 per year
Bread Depot, Dealer, Distributors, Alignment	Retail I/Wholesale Trade			105	110	115		over 20	over 300 m2				from 5 to 20	from 50 to 300 m2	less than 50 m2
Breakdown vehicle Assistance (Towing trucks, Road repair. etc.)	Transportation			305	310	315			over 30 vehicles					From 6 to 30 vehicle	From 2 to 5 vehicles
Broker in General Goods (EG, soda agent)	Retail/Wholesale Trade			105	110	115		over 20	over 300 m2				from 5 to 20	From 50 to 300 m2less than 5m2
Broker Professional Firm or practice	Professional Service			605	610	625		over 10 practitioners					from 3 to 10 practitioners		[Up to 25 m.
Building contractor (Building Society, Real Estate)	Contracting Operation			820	825	827		over 20	over 500 m2				From 6 to 20	From 25 to 500m2	UP to 5
Developer	Financial Service			633	634	635		over 25	over 300 m2				From 6 to 25		UP to 5

Chicken Roasting & Chips, Eating	House, Café, Tea Kiosk	Child Welfare Clinic	Cigarette agent, Distributor, Sub Agent Dealer	Cinema Hall, Theater, Video Theatre	Civil, Electrical, Solar Contractor, Repair Contractor	Classified Hotels'/C Class	Classified Hotels'/C Class(with bar and restaurant)	Classified Hotels: D	Classrooms (Private schools)	Clinic	Hospitals(Overnight accommodation)	clinic	Clothes factory, other factory	Cloth wear shop, Tailoring, Boutique	Club (membership club with bar and restaurant)	Over 20 customers RS	7to20 customers RS	Up 106 customers RS
	Caterin2	Health facility, no overnight accommodation	Retail/Wholesale trade	Entertainment services	Contractor	Accommodation only	Lodge House & catering	High Standard	Education Services	Health facilities with overnight accommodation	Health facilities.no overnight accommodation	industrial plant, factory	retail/wholesale trade	Food & Beverage Catering		549	556	
																552		
																740		
																105	115	UD to 3
																750	760	Less than 50m2
																820	827	up to 50 seats
																521	527	up to 25m2
																512	518	up to 5 rooms
																503	509	up to 5 rooms
																710	720	up to 40 rooms
																725	735	fees up to ksh.30,000
																740	740	up to 10 beds
																805	815	any size
																105	115	up to 15
																540	546	less than 50m2
																		up to 10 customers or members

Coffee, tea factory	Agricultural production/processing				405	410	415		over 50	over 1000m ²	from 11 to 50	100 to 1,000m ²	up to 10 customers or members	up to 100 m ²
Cold storage facility	Storage facilities			340	345	350								
Collage-University, High Education institution(private)	Education Services			705	705	705							UP to 5	any size
Commercial bank. Other financial corporation /house	Financial Services			623	630	635			over 25	over 300 m ²	from 6 to 25	from 50 to 300m ²	up to 12 practitioners	less than 50m ²
Commission Agents firm or practice	Professional Services			605	610	615			over 10 practitioner/int'l affiliation		from 3 to 10 practitioners		up to 2 practitioners	
Confectionery maker-seller(cakes and madazi)	Informal sector						295	295						
Cooperative society ,financial institution	Financial Services			625	630	635			Over 25	over 300m ²	from 6 to 25	from 50 to 300m ²	UP to 5	less than 50m ²
Corporate headquarters(industrial, commercial ,any operation)	Service provider			105	110	115		120	Over 20	over 300m ²	from 5 to 20	from 50 to 300m ²	up to 5	less than 50m ²
Courier services, parcels and mail collection-delivery	Service provider			105	110	115		120	Over 20	over 300m ²	from 5 to 20		UP to 5	less than 50m ²
Court brokers Professional firm or practice	Professional services			605	610	615			Over 10 practitioners /int'l affiliation		from 3 to 10 Practitioners	from 50 to 300m ²	up to 3	less than 50m ²
Crafts, wood, Curves, curious, gemstone dealers	Retail/W/wholesale trade			105	110	115		120	over 20	over 300 m ²	from 5 to 20	from 25 to 500m ²	up to 3	
Cushion maker/repair(formal/informal operation)	Retail/W/wholesale trade			820	825	827		295	Over 20	over 500m ²	from 6 to 20		UP to 5	UP to 25 m ²
Cushion, Mattress seller, dealer, Agent, Trader	Retail/W/wholesale trade			105	110	115			Over 20	over 300 m ²	from 5 to 20	from 50 to 300m ²	UP to 5	less than 50m ²
Cycle dealers Agent, Traders, shops	Retail/W/wholesale trade			105	110	115		195	Over 20	over 300 m ²	from 5 to 20	from 50 to 100m ²	up to 5	less than 50m ²
Cycle repair workshops(formal/informal operation)	workshop			821	825	827		195	Over 20	over 500m ²	from 6 to 20	from 25 to 500m ²	UP to 5	upto25m ²
Dairy products Transporter ,other Produce transporter	Transportation			750	755	760			over 30 vehicles over 100 customers		from 31 to 100 pupils		up to 30 pupils	

Dance hall and discotheque	Entertainment services				750	755	760								From 50 to 300m2	up to 30 Pupils'	Less up to 30,000 per year
Day nursery, private schools	Education Services				710	715	720								from 5 to 20		less than 50m2
Dealer: all sorts of products & brand	Retail/W/wholesale trade				105	110	115								from 5 to 20	up to 3	
Dealers in crafts & Antiques	Retail/W/wholesale trade				105	110	120								from 5 to 20	UP to 3	less than 50m2
Dealer ,Agents ,sub Agent, Distributor, Seller fall sorts of products	Retail/W/wholesale trade				105	110	115									no overnight accommodation	
Dentist	Health facilities				740	740	740								no overnight accommodation	no overnight accommodation	
Depot Warehouse, Go down, etc.	Storage facilities				355	361	365								over 5000m2	1,000 to 5,000 m2	up to 1000m2
Dhobi, Dry cleaner, Laundry	Services provider				105		115								over 300m2	from 5 to 20	less than 50m2
Disabled persons home	Health facilities				725	730	735								over 30 beds	from 11 to 30 beds	up to 10 beds
Discotheques, Dance Hall	Entertainment Services				750	755	760								over 100 Customers	51 to 100 customers	up to 50 customer
Dispensary(no overnight accommodation)	Health Services				740	740	740								Any size	Any size	Any Size
Distributor all sort of products brands	Retail/W/wholesale Trade				105	110	115								over 300m2	UP to 3	Less than 50m2
Distributor ,Dealer, Agent, Sub Agent in all sorts of products	Retail/W/wholesale Trade				105	110	120								over 300m2	UP to 3	Less than 50m2
Doctor(Medical Doctor)	Health Services				740	740	740								No overnight accommodation	No overnight accommodation	
Domestic equipment and Appliances Repair	Repair workshop				820	825	827	295							From 6 to 20	UP to 5	up to 25m2

Domestic Equipment and Appliances	Retail/Wholesale r trade						105	110	115	120	over 20	over 300m2	From 5 to20	From 50 to 300m2	up to 3	Less than 50m2
Drapers Clothing Shop, Tailoring, Boutique	Retail/wholesale trade						105	110	115	120	over 20	over 300m2	From 5 to20	From 50 to 300m2	UP to 3	Less than 50m2
Draughts men Professional Firm or practice	Professional services						605	610	615		Over 10 Practitioner/Int' affiliation		From 3 to 10 Practitioners		up to 2 practitioners	
Dress makin2	Service provider		295				105	110	115	120	over 20	over 300m2	From 5 to20	From 50 to 300m2	UP to 3	Less than 50m2
Drivin2 School	Transportation						305	310	315			over 30 vehicles	From 6 to 30 vehicles	From 6 to 30 vehicles		From 2 to 5 vehicles
Dry Cleaner & Laundry, Dhobi	Service provider						105	110	115	120	over 20	over 300m2	From 5 to 20	From 50 to 300m2	UP to 3	Less than 50m2
Eating House, Cafe, Tea Kiosk Canteen	catering						549	552	555			over 20 Customers	7 to 20 customers	7 to 20 customers		up to 6 customers
Education Institutions Privates Schools, Colleges	Education						710	715	720		over 100 pupils	Fees over 50,000 per Year	From 31 to 100 Pupils	Fees over 50,000 per year	up to 30 pupils	Fees up to Ksh 30,000per Year
Empty Gunny Bags, Tins, Bottles Seller	informal Sector		295								Over 10 Practitioner/Int' affiliation		From 3 to 10 Practitioners		up to 3 practitioners	
Engineers Professional Firm or Practice	Professional Services						605	610	615							
Equipment Dealer, Distributor, Agent, Sub Agent	Retail/Wholesale Trade						105	110	115		over 20 practitioners/Int' I Affiliation	over 300 m2	From 5 to20	From 50 to 300m2	Upto5	Less than 300m2
Estate & Land Agent. Private surveyor	Professional Services						605	610	615		over 20 practitioners/Int' I Affiliation		From 3 to 10 Practitioners	From 50 to 300m2	up to 2 practitioners	Less than 50m2
Exhibition Hall, Show Room Factory (industry Production of goods)	Retail/Wholesale Trade						105	110	115	120	over 20	over 300 m2	From 5 to20		Up to 3	
Factory (Industry production of goods)	Factories, Industrial Plants						805	810	815		over 75	over 2,500m2	Practitioners	From 101 to 2,500m2	up to 2 practitioners	
Farm Implements dealer, agents stock list, seller, shop	Retail/Wholesale Trade						105	110	115	120	over 20	over 300m2	From 4 to 20	From 50 to 300m2	up to 3	Less than 50m2

General Merchant, Trade Dealer, Distributor, Agent	Retail/wholesale Trade				105	110	115	120	over 20	Over 300m2	From 5 to 20	up to 3	Less than 50m2
General workshop	Workshop				820	825	827		over 20	over 500 m2	from 6 to 20	Up to 5	up to 25 m2
Go down, Warehouse, depot, etc	Storage facility				355	360	365				1,000 to 5,000 m2		
Goldsmith	workshop Operation				820	825	827		over 20	Over 500 m2	from 6 to 20	Up to 5	up to 25 m2
Green Grocers Dealers, Shops	Retail Wholesale Trade				105	110	115	120	over 20	over 300 m2	From 5 to 20	up to 3	Less than 50 m2
Hair Dresser, Barber, salon, Beauty parlors	Service Provider				105	110	115	120	over 20	over 300 m2	From 5 to 20	Upto3	Less than 50 m2
Hardware Shop, Dealer, Trade Agent, Sub Agent	Retail/Wholesale Trade				105	110	115	120	over 20	over300 m2	From 5 to 20	up to 3	Less than 50 m2
Hawker with Motor Vehicle (no matter of what and how sold)	informal sector												
Hawker without Motor Vehicle (no matter of what and how sold)	informal sector			205									
Headquarters for Industrial, commercial or any operation	Services provider				105	110	115	120	Over20	Over 300 m2	From 5 to 20	Up to 3	Less than 50 m2
Health Clinic, Medical Doctors Surgery	Health Services				740	740	740		No Overnight accommodation		No overnight accommodation	No overnight accommodation	
Herbalist/ Traditional Healer	Traditional Healer/Herbalist				745	745	745			Any size	Any size		Any Size
Hides & Skin Dealer, Shop, Trader	Retail/Wholesale Trade				105	110	115	120	Over 20	Over 300 m2	From 5 to 20	Upto3	Less than 50 m2
Hire purchase Company	Professional Services				605	610	615		Over 10 Practitioners/Int'l Affiliation	Over 300 m2	From 3 Practitioners	Up to 2 practitioners	Less than 50 m2

Honey Dealer/Collector/trader	Retail/Wholesale Trade		295	105	110	115	120	Over 20	Over 20	From 5 to 20	Up to 3
Honey Refinery	Retail/Wholesale Trade		405	410	415	415	Over 50	Over 50	From 11 to 50	Up to 10	
Horticulture: Flower - Production for Export	Agriculture Production/Processing		405	410	415	415	Over 50	Over 50	From 11 to 50	Up to 10	
Hospital(With Accommodation	Health Services		725	730	735	735	Over 30 beds	Over 30 beds	11 to 30 beds	up to 10 beds	
Hostel	Accommodation		521	524	527	527	Over 15 rooms	Over 15 rooms	From 6 to 15	Up to 5 rooms	
Hotel: B/C class	Accommodation Only		521	524	527	527	Over 15 rooms	Over 15 rooms	From 6 to 15	Up to 5 rooms	
Hotel: B/ C class(With Bar and Restaurant)	Lodging House		512	515	518	518	Over 15 rooms	Over 15 rooms	From 6 to 15	Up to 5 rooms	
Hotel: D class	High Standard		503	506	509	509			100 rooms		
Hotel: Eating House, Cafe, Canteen. Tea Kiosk	Catering		549	552	555	555	Over 20 Customers	Over 20 Customers	7 to 20 Customers	Up to 6 Customers	
House craft training School	Technical School		710	715	720	720	Over 100 pupils	Over 100 pupils	From 31 to 100 pupils	Fees Up to Ksh30,000 per Year	
Household Utensils. Equipments and Accessories, Furniture	Retail/Wholesale Trade		105	110	115	120	Over 20	Over 20	From 5 to 20	Less than 50 m ²	
Household Utensils. Equipments and Accessories, Furniture	Repair workshop		820	825	827	827	Over 20	Over 20	from 6 to 20	Up to 25 m ²	
Ice- cream Bar	Catering		549	552	556	556	Over 20 Customers	Over 20 Customers	7 to 20 Customers	Up to 6 Customers	
Independent Transport Operator(matatu, bus, lorry, taxi, boat	Transportation				320	320				Vehicle only	
Indoor sports Centre	Entertainment & sports		750	755	760	760	Over 50 Customers	Over 50 Customers	16 to 50 Customers	up to 25 Customers	
Industrial Plant	Factories, Industrial plants		805	810	815	815	Over 2,500 m ²	Over 75	From 16 to 75	Up to 150 m ²	

	Catering				549	552	555			Over 20 Customers	From 3 Practitioners	7 to 20 customers	Up to 2 practitioner s	Upto6 Customers
Inn, Cafe, Eating house, Canteen, Tea Kiosk														
Insurance Agency, Sub Agent ,Broker, Insurance Companies	Professional services			605	610	615				Over 10 Practitioners /Int' Affiliation	From 3 Practitioners		Up to 2 practitioner s	
insurance Brokers & Agents	Professional services			605	610	615				Over 10 Practitioners /Int' Affiliation	From 3 Practitioners		Up to 2 practitioner s	
Jewelry Dealer, Distributer, Trader, Agent	Retail/Wholesale Trade			105	110	115	120			over 300 m2	From 5 to 20	From 5 to 300m2	Up to 3	...less than 50 m2
Jua Kali(in open Air, Veranda or Temporary building, Stalls	informal sector	295	295							Over 10 Machines		4 to 10 Machines		Up to 3 Machines
Juke Box Arcade, Amusement Arcade, Kenya Charity Sweep stick(kiosk)	Entertainment & sports Retail/Wholesale trade			750	755	760	120							
Kerosene, Petrol, Diesel Selling (not Fuelling a station	Retail/Wholesale Trade			105	110	115	120			over 300 m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
Key Cutting (Established shop Kiosk per Hawker	Service Provider					115	120				From 5 to 21	From 50 to 300m2	Upto4	Less than 50m2
Kindergarten	Private Schools			710	715	720				Fees over Kshs 50,000 per year	From 31 to 100 Pupils	Fees over Kshs 50,000 per year	Up to 30 pupils	Fees Up to Kshs. 30,000 per year
Kiosk	Retail/ Wholesale trade			549	552	556	120			Over 20 customers		7 to 20 customers		Upto6 customers
Kiosk hotel	altering			549	552	556								
Knives/tool sharpener	informal Sector	295	295											
laboratory service, health clinic	Health facility, no overnight accommodation			740	740	740				Any Size				Any Size
Latrine sludge emptier	Service Provider			105	110	115	120			Over 300 m2	From 5 to 20	From 50 to 300m3	Up to 3	less than 50 m3
Laundry services, dry cleaners, dhobi	Service Provider			105	110	115	120			Over 300 m2	From 5 to 20	From 50 to 300 m2	up to 3	Less than 50 m2

Lawyers professional firm or practice	Professionals Services				605	610	615	Over 10 practitioners/infl Affiliation	Over 2,500 m ²	From 3 to 10 Practitioners	Up to two practitioners	
Leather Works: Shoes Factory	Factory				805	810	815	Over 75		From 16 to 75	Up to 15	Up to 100 m ²
Leather Works: Shoe Maker and/ or Repair	Workshop	295	295		820	825	827	Over 20	Over 500 m ²	From 6 to 20		
Leather work: shoe shop, distributor, agent, dealer	Workshop	295	295		820	825	827	Over 20	Over 500 m ²	From 6 to 20	Up to 5	Up to 25 m ²
Library (book and/or videos renting	Retail/Wholesale Trade				105	110	115	Over 20	Over 300 m ²	From 5 to 20	up to 3	less than 50 m ²
Livestock: stock dealer, auctioneer Trade, agent, sub-agent	Retail/Wholesale Trade	295			105	110	115	Over 20	Over 300 m ²	From 5 to 20	up to 3	Less than 50 m ²
Lodging Business	Accommodation				521	524	527	Over 20	Over 300 m ²	From 5 to 20	up to 3	Less than 50 m ²
lorry company	Transportation				305	310	315	Over 20	Over 300 m ²	From 5 to 20	Upto3	Less than 50 m ²
Lorry operator, 1 vehicle only	Transportation								Over 15 rooms			Up to 5 rooms
Maize (production, Drying, Milling, storing)	Agriculture Production/Processing								Over 30 Vehicles			From 2 to 5 Vehicles
Manufacturer of industrial goods	Factories & Industrial Plants				405	410	415	Over 50		From 10 to 50	up to 10	
Market Stall, Banda	informal sector								Over 2,500 m ²	From 16 to 75	up to 15	Up to 100 m ²
Massage Parlor	Service Provider	295			105	110	115	Over 20	Over 300 m ²	From 5 to 20	Un to 3	Less than 5m ²
Matatu Operator, 1 vehicle only	Transportation											1 Vehicle only
Matatu Operator, Many vehicles	Transportation				305	310	315		Over 30 Vehicles	From 6 to 30 Vehicles		From 2 to 5 Vehicles

Maternity Home	Health facility, no overnight accommodation	725	730	735	Over 30 Beds	From 11 to 30 Beds	Up to 10 Beds
Mental Health Clinic	Health facility, no overnight accommodation	740	740	740	Any Size	Any Size	Any Size
Metal work: Repair	Workshop	820	825	827	Over 500 m2	From 25 to 500m2	Up to 5
Metal Work: Retail, wholesale, dealer, Distributor	Retail/ Wholesale Trade	105	110	115	Over 300m2	From 50 to 300m2	Up to 3
Milk Bar, Milk Selling Shoo	Catering	549	552	556	Over20 customer rs	7 to 20 customer rs	Upto6 customer rs
Milk Distributor, Milk Selling Shops	Retail/ Wholesale Trade	105	110	115	Over 300 m2	From 50 to 300 m2	Upto3
Milk Hawker/ In veranda or Temporary building	informal sector	295					
Milling (posho mill, Rice mill, wheat 'lilil, saw mill)	agriculture Production/Processing	405	410	415	Over 50	From 11 to 50	Up to 10
Mining Operation (metal, Oxides, Slate, marble, granite, etc)	Natural Resources Exploitation	420	425	430	Over 50	From 4 to 50	Up to 3
Mining (Excavation, Extraction of Sand, Stone, etc.	Natural Resources Exploitation	420	425	430	Over 50	From 4 to 50	From3
Miti ni dawa. Herbalist, Traditional Healer	Traditional Healer, Herbalist	745	745	745	Any Size	Any Size	Any Size
Mobile/Advertisement & /Sale,	Retail/Wholesale						
Mobile Wholesaler, Book Seller	Trade	105	110	115	Over 300m2	From 50 to 300m2	Up to 3
Mobile Money Services	Financial Services			636	Any Size	Any Size	Any size
Mobile Wholesalers, Dealers, Distributors, Agents, Sub Agents	Retail/ Wholesale Trade	105	110	115	Over 300 m2	From 50 to 300m2	Up to 3
Motor Battery Charge	informal Sector	295					

Motor Battery Seller and Charge																	Less than 50m2
Motor Car Clean/Wash Service	295		295														
Motor Dealer, distributor, agent, sub-11_gen, trader, show room			105	110	115	Over 20	Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2						
Motor spare parts trader, dealer, distributor, agent, sub-agent			105	110	115	Over 20	Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2						
Motor Vehicle Gara2e/Repairer			820	825	827	Over 20	Over 500m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2						
Mud Houses, Shop (Temporary, semi-permanent structures)																	
!Music Store, Shop			105	110	115	Over 20	Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2						
National Dish, Cafe, Canteen, Restaurant			549	552	555		Over 20 customers	From 6 to 20 customers		Up to 5 customers							
Newspapers, Magazines, Sweets, Cigarettes, Soda Vendors							Over 300 m2		From 50 to 300m2		Less than 50m2						
Newspapers, Magazines, Publications dealer, distributor, agent			105	110	115	Over 20	Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2						
Night Club, Casino			571	574	577		Over 500m2	From 5 to 20	From 50 to 500m2	Up to 3	Less than 50m2						
Nursery for Fruit Trees, Coffee Trees, Flowers			405	410	415	Over 50		From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2						
Nursery School			710	715	720	Over 100 pupils	Fee Over Kshs. 50,000 per year	From 31 to 100 pupils	Fee from Kshs. 30,001 to 50,000 per year	Up to 30 pupils	Fee up to Kshs. 30,000 per year						
Nursing Home, Clinic, Doctor's Surgery			740	740	740		Any Size		Any Size		Any Size						

Office Equipment Manufacturer	Industrial Production, Manufacturing	805	810	815	Over75	Over 2,500 m ²	From 25 to 75	From 500 to 2500m ²	Up to 25	Less than 500m ²
Office Equipment Trade	Retail/ Wholesale Trade	105	110	115	Over20	Over 300 m ²	From 5 to 20	From 50 to 300m ²	Up to 3	Less than 50m ²
Oil Refinery	industrial Plant	805	810	815	Over75	Over 300 m ²	From 25 to 75	From 50 to 300m ²	Up to 25	Less than 50m ²
bid Persons Home	Health Services	725	730	735		Over 30		From 50 to 300m ²	Up to 3	Less than 50m ²
Optical Goods- Items, dealer, distributor, agent, sub-agent	Retail/ Wholesale trade	105	110	115	Over20	Over 300 m ²	From 5 to 20	From 50 to 300m ²	Up to 4	Less than 50m ²
Optician	Health Services	740	740	740	No overnight accommodation					
Packing business, Distribution of Packing! Materials etc	Service Provider	105	110	115	Over20	Over 300 m ²	From 5 to 20	From 50 to 300m ²	Up to 3	Less than 50m ²
Painters, Spray Painters	Service Provider	105	110	115	Over20	Over 500 m ²	From 5 to 20	From 50 to 500m ²	Upto3	
Panel Beaters, Welders	Workshop Operation	820	825	827	Over20		From 5 to 20		Up to 3	
Parcels & Mail Collection-Delivery/ Courier Services	Service Provider	105	110	115	Over20	Over 300 m ²	From 5 to 20	From 50 to 300m ²		Less than 50m ²
Part Course Grinding!	Service Provider	105	110	115	Over20	Over 300 m ²	From 5 to 20	From 50 to 300m ²	Upto4	Less than 50m ²
Pepper: Green pepper, Dry etc Producer	Agriculture Production/Processing	405	410	415	Over 50		From 25 to 50		Up to 25	
Pepper: Green pepper, Dry etc Seller, Dealer	Retail/ Wholesale Trade	105	110	115	Over20	Over 300 m ²	From 5 to 20	From 50 to 300m ²	Up to 3	Less than 50m ²
Pest Control Product dealer,distributor, agent, sub-agent shop	Retail/ Wholesale Trade	105	110	115	Over20	Over 300		From 50 to 300m ²		Less than 50m ²
Pest Control products, Agro-Chemical Manufacturer	Manufacture,industrial Production	805	810	815	Over75	Over 2,500 m ²	From 25 to 75	From 50 to 300m ²	Up to 25	Less than 50m ²
Pest Control Services <rats, insects eradication, plans spraying	Professional Services	605	610	615	Over 10 participant/int'l Affiliation		From 6 to 10 participant/int'l Affiliation		Up to 6 participant/int'l Affiliation	

Petrol Filling-services station	Petrol Filling Station				325	330	335	Over 6 pumps or with Garage		From 2 to 5 pumps or with Garage	Up to 2 pumps	
Photo Studio. Shop, dealer., distributors	Retail/ Wholesale Trade				105	110	115	Over 20		From 5 to 20	Up to 3	Less than 50m2
Photo-Copying Services (1-person operation)	independent Technical Operator				620	620	620			From 5 to 20		
Photo-Copying Services, commercial oasis operation	Service Provider				105	110	115	Over 20	120	From 5 to 20	Unto 3	Less than 50m2
Photographic Studio, shop, distributor, wholesaler, trader, agent	Retail/ Wholesale Trade				105	110	115	Over20	120	From5 to 20	Up to 3	Less than 50m2
Photo processing Machine Services	Service Provider				105	110	115	Over 20	120	From 5 to 20	Upto3	Less than 50m2
Structure Frame Shop, Dealer, Distributor, Agent	Retail/ Wholesale Trade				105	110	115	Over 20	120	From 5 to 20	Unto 3	Less than 50m2
Structure Frame Maker	Workshop Operation				820	825	827	Over 20		From 5 to 20	Up to4	Less than 50 m2
Pharmacy	Health Services				746	747	748	Over 5		Up to 4	Up to 2	
Plumber	Workshop Operation			295	820	825	827	Over 20		From 5 to 20	Up to 5	Less than 50m2
Polytechnic Technical Schools, Colleges (Private)	Private Schools				710	715	720	over 100 pupils	710	From 31 to too pupils	Up to 30 pupils	Fees Up to KSH 30,000 per year
Pottery-Clay Products Dealer, Trader, Seller, Artisan	Retail/Wholesale trade			295	105	110	115	Over 20		From 5 to 20	Up to 3	less than 50 m2
Poultry and Poultry Products Dealer, Distributor, Trader, Agent	Retail/Wholesale trade				105	110	115	Over 20	120	from 5 to 20	Up to 3	,less than 50 m2
Poultry and poultry Products Processor/Producer	agriculture Production/ Processing				405	410	415	Over 50		From 11 to 50	Up to 10	
Precious Stone Dealer, Distributor, Trader, Agent	Retail/Wholesale trade				105	110	115	Over 20	120	From 5 to 20	Unto 3	Less than 50 m2
Press & Printers, Printing Shops, Printing Press	workshop Operation				820	825	827	over 20		Over 500m2	Up to 5	Up to 25m2

Processing/ Plant	Factories, Industrial plant	805	810	815								Over 2,500 m2	From 16 to 75 m2	From 101 to 2500 m2	Up to 15	Up to 100 m2
Produce Agent, Distributor , Dealer, trader Seller	Retail/Wholesale trader		110	115	120	Over 20	Over 300 m2	From 5 to 20				From 50 to 300 m2		From 50 to 300 m2	Up to 3	less than 50 m2
Produce, Vegetables and Fruits trade	Retail/Wholesale trade	295														
Produce: Agriculture Goods	Agriculture Production/ Processing	405	410	415		Over 50		From 11 to 50							up to 10	
Produce goods for sale	Retail/Wholesale trade	105	110	115	120	Over 20	Over 300m2	From 5 to 20						From 50 to 300 m2	Upto3	Less than 50 m2
Professional Firm or Practice (all professions)	Professional Services	605	610	615		Over 10 practitioners/ int'l Affiliation		From 3 to 10 Practitioners							Up to 2 practitioners	
Photo-Copying Services (1-person operation)	independent Technical Operator	620	620	620												
Photo-Copying Services, commercial oasis operation	Service Provider	105	110	115	120	Over 20	Over 300 m2	From 5 to 20						From 50 to 300m2	Up to 3	Less than 50m2
Photographic Studio, shop, distributor, wholesaler, trader, agent	Retail/ Wholesale Trade	105	110	115	120	Over 20	Over 300 m2	From 5 to 20						From 50 to 300m2	Up to 3	Less than 50m2
Photo processing Machine Services	Service Provider	105	110	115	120	Over 20	Over 300 m2	From 5 to 20						From 50 to 300m2	Up to 3	Less than 50m2
Structure Frame Shop, Dealer, Distributor, Agent	Retail/ Wholesale Trade	105	110	115	120	Over 20	Over 300 m2	From 5 to 20						From 50 to 300m2	Up to 3	Less than 50m2
Structure Frame Maker	Workshop Operation	820	825	827		Over 20	Over 500 m2	From 5 to 20						From 50 to 500m2	Up to 4	Less than 50m2
Pharmacy	Health Services	746	747	748		Over 5		Up to 4							Up to 2	
Plumber	Workshop Operation	820	825	827	295	Over 20	Over 500 m2	From 5 to 20						From 50 to 500m	Upto5	Less than 50m2
Polytechnic Technical Schools, Colleges (Private)	Private Schools	710	715	720		Over 100 pupils	Fees over KSH50,000 per year	From 31 to 100 pupils							Up to 30 pupils	Fees Up to KSH 30,000 per year

Pottery-Clay Products Dealer, Trader, Seller, Artisan	Retail/Wholesale trade			295	105	110	115		Over 20	Over 300 m ²	From 5 to 20	From 50 to 300 m ²	Up to 3	Less than 50 m ²
Poultry and Poultry Products Dealer, Distributor, Trader, Agent	Retail/Wholesale trade			105	110	115	120		Over 20	Over 300 m ²	From 5 to 20	From 50 to 300m ²		Less than 50 m ²
Poultry and poultry Products processor/Producer	Agriculture Production/Processing			405	410	415			Over 50		From 11 to 50		Up to 10	
Precious Stone Dealer, Distributor, Trader, Agent	Retail/Wholesale trade			105	110	115	120		Over 20	Over 300 m ²	From 5 to 20	300 m ²	Up to 3	Less than 50 m ²
Press & Printers, Printing Shops, Printing Press	workshop Operation			820	825	827			over 20	Over 500 m ²	From 6 to 20	From 25 to 500 m ²	Up to 3	Up to 25 m ²
Processing Plant	Factories, Industrial Plants			805	810	815			Over 75	Over 2,500 m ²	From 16 to 75	From IOI to 2500 m ²	Up to 15	Up to 100 m ²
Produce Agent, Distributor, Dealer, trader Seller	Retail/Wholesale trader			295	110	115	120		Over 20	Over 300 m ²	From 5 to 20	From 50 to 300 m ²	Up to 3	
Produce, Vegetables and Fruits trade	Retail/Wholesale Trade	295		295										
Produce: Agriculture Goods	Agriculture Production/Processing			405	410	415			Over 10		From 11 to 50		Up to 10	
Produce goods for sale	Retail/Wholesale Trade			105	110	115	120		Over 20	Over 300 m ²	From 5 to 20	From 50 to 300 m ²	Up to 3	Less than 50 m ²
Professional Firm or Practice (all professions)	Professional Services			605	610	615			Over 10 practitioners/int'l Affiliation		From 3 to Practitioners		Up to 2 practitioners	
Quarry Operator (slate, marble, granite, etc!!;granite, stones, sand, etc)	Natural Resources Exploitation			420	425	430			Over 50	Over 500 m ²	From 4 to 50	From 25 to	Up to 3	Less than 50 m ²
Radio, T. V repair	Repair Workshop operation			295	825	827			Over 20	Over 500 m ²	From 6 to 20	500 m ²	Up to 5	
Radio, T.V. trader, dealer, agent, sub agent, distributor	Retail/Wholesale Trade			105	110	115	120		Over 20	Over 300 m ²	From 20	From 50 to 300m ²	Up to 3	Less than 50 m ²
Readymade Clothes distributor, dealer, agent, sub agent, trade	Retail/Wholesale trade			105	110	115			Over 20	Over 300 m ²	From 5 to 20	From 50 to 300m ²	Up to 3	11 to 25 m ²

Refill operator Repair	Repair Workshop operation	820	825	827	Over 20	Over 300 m2	From 6 to 20	500 m2	Up to 5	UP to 25 m2
Refrigerator: Traders, Dealer, Distributors, Agents, Sub Agents	Repair Workshop Operation	105	110	115	Over 20	Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 5	Upto 25 m2
Registered Contractors: Building Construction and Restoration	Contractor	820	825	827	Over 20	Over 500 m2	From 6 to 20	From 25 to 500m2	Up to 5	UP to 25 m2
Repair of Electrical Goods, Radios, TVs, Watches, Refrigerators	Repair Workshop Operation	820	825	827	Over 20	Over 500 m2	From 6 to 20	From 25 to 500m2	Up to 5	UP to 25 m2
!Repair Maintenance of Equipment, Machinery, Vehicles, etc	Repair Workshop operation	820	825	827	Over 20	Over 300 m2	From 6 to 20	From 25 to 500m2	Up to 5	UP to 25 m2
!Research Institute: Private	Professional Services	605	610	615	Over 10 practitioners/int'l Affiliation		From 3 to 10 practitioners		Up to 2 practitioners	
restaurant with Bar, Membership club	food & Beverages Catering	540	543	546	Over 30 customers or members		From 11 to 30 customers or members		Up to 10 customers or members	
restaurant :Canteen, Cafe, Eating [House, Tea Kiosk, Inn	Catering	549	552	556		Over 20 customers		7 to 20 customers		Upto 6 customers
restaurant with lodging	Accommodation and Catering	512	515	518		Over 15 rooms		From 6 to 15		Up to 5 rooms
Retail in all sorts of agriculture products	Retail/Wholesale trade	105	110	115	over 20	Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 3	less than 50 m2
Retail in all sorts of industrial-manufactured products	retail / Wholesale Trade	105		115		Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 3	!Less than 50 m2
Retail kiosk	retail/Wholesale trade in Kiosk		110		Over 20			300 m2		
Retail Shop, Trader, Distributor, agent, Sub agent, Dealer	Retail/Wholesale Trade	105	110	115	Over 20	Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50 m2
Rice(Production, Drying, Milling, Storing)	Agriculture Production/ Processing	405	410	415	Over 50		From 11 to 50		Up to 10	
SACCO	Professional & Technical Services	625	630	635						
Sawmills, Timber Yards, Forestry and Timber Production	Agriculture Production/ Processing	405	410	415	Over 50		From 5 to 20		Up to 10	

School	Education Services	710	715	720	Over 100 pupils	Fees over KSH50,000 per year	50	Fees between Ksh30,001 and 50,000 per year	Up to 30 pupils	Fees Up to KSH 30,000 per year
Schools: Primary, Secondary, Technical, Secretarial, Commercial	Education Services	710	715	720	Over 100 pupils	Fees over KSH50,000 per year	From 31 to 100 pupils	Fees between Ksh30,001 and 50,000 per year	Up to 30 pupils	Fees Up to KSH 30,000 per year
Scrap Metal Dealer, Distributor, agent, Sub Agent, Trader	Retail/Wholesale Trade	105	110	115	over 20	Over 300 m2	From 5 to 20	From 50 to 300m2	Up to 3	...less than 50 m2
Secretary Services (- person operation)	independent Technical operator	620	620	620		1 Person Activity		1 Person Activity		1 Person Activity
Security Guard Company	Professional Service	605	610	615	Over 10 practitioners/ Int'l Affiliation		From 3 to 10 Practitioners		Up to 2 Practitioners	
Seedling Growing (apple, boribo, nine, etc)	agriculture Production/ Processing	405	410	415	Over 50		From 11 to 50			
Seedling Selling (apple, boribo pine etc)	Retail/Wholesale trade	105	110	115	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2	Up to 10	Less than 50m2
Self Service Store (supermarket)	Retail/Wholesale trade	105	110	115	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
Seller: all sort of products & brands	Retail/Wholesale trade	105	110	115	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
Seller, Dealer, Agent, Distributor of all sorts of products	Retail/Wholesale trade	105	110	115	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2		Less than 50m2
Shamba Goods Producer, Processor	Agriculture Production/ Processing!	405	410	415	Over 50		From 11 to 50		Up to 10	
Shamba Goods Trader, Dealer, Distributor ,Agent, Sub Agent	Retail/Wholesale trade	405	410	415	Over 50			From 50 to 300m2		Less than 50m2

Shoe(Bata, Tiger & Others) Trader, Dealer, Distributor .Agent	Retail/Wholesale trade			105	110	115	120	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2	Less than 50m2
Shoe maker & Repairer	Workshop		295	820	825	827		Over 20	Over 500m2	From 6 to 20	up to 5	Up to 25m2
shoe Shimming on Verandah, Newspaper Vendors	informal Sector	295										
Sign Writers and Artist	informal Sector Trade	295										
Shopping mail.	Retail/Wholesale trade			101a)				Over 200	Over 200 M2			
Silversmith	workshop Operation			820	825	827		Over 20	Over 500m2	From 6 to 20	From 25 to 500m2	Up to 25m2
Slaughter House	Production/ Processing			405	410	415		Over 50		From 11 to 50	Up to 10	
Small Scale Hawker (basket, uji, confectioners or anything else)	Hawker	295										
Snack Bar, Cafe, Eating House Inn	Catering			549	552	556			Over 20 customers		7 to 20 customers	Up to 6 customers
Secretary Services (- person operation)	independent Technical operator			620	620	620		Over 10 practitioners/ Int'l Affiliation	1 Person Activity	From 3 to 10 Practitioners	1 Person Activity	1 Person Activity
Security Guard Company	Professional Service			605	610	615					Up to 2 Practitioners	
Seedling Growing (apple, boribo, nine, etc)	agriculture Production/ Processing			405	410	415		Over 50		From 11 to 50	From 50 to 300m2	Less than 50m2
Seedling Selling (apple, boribo pine etc)	Retail/Wholesale trade			105	110	115	120	Over 20	Over 300m2	Proms to 20	From 50 to 300m2	Less than 50m2
Self Service Store (supermarket)	Retail/Wholesale trade			105	110	115	120	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2	Less than 50m2
Seller: all sort of products & brands	Retail/Wholesale trade			105	110	115	120	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2	Less than 50m2
Seller, Dealer, Agent, Distributor of all sorts of products	Retail/Wholesale trade			105	110	115	120	Over 20	Over 300m2	From 5 to 20	From 50 to 300m2	Less than 50m2

Shamba Goods Producer, Processor	Agriculture Production/Processing				405	410	415		Over 50	From 11 to 50	From 50 to 300m2	Up to 10	Less than 50m2
Shamba Goods Trader, Dealer, Distributor, Agent, Sub Agent	Retail/Wholesale trade			105	110	115	120		Over 20	From 5 to 20	Over 300m2	Up to 3	Less than 50m2
Shoe(Bata, Tiger Others) Trader, Dealer, Distributor .Agent	Retail/Wholesale trade			105	110	115	120		Over 20	From 5 to 20	Over 300m2	Up to 3	Less than 50m2
shoe maker & Repairer	Workshop		295	820	825	827			Over 20	From 6 to 20	From 25 to 500m2	up to 5	Up to 25m2
Shoe Shining on Verandah, Newspaper Vendors	informal Sector	295											
Sign Writers and Artist	informal Sector Trade		295								From 25 to 500m2		
Silversmith	workshop Operation agriculture			820	825	827			Over 20	From 6 to 20	Over 500m2	up to 5	Up to 25 m2
Slaughter House	Production/Processing			405	410	415			Over 50	From 11 to 50		Up to 10	
Snack Bar, Cafe, Eating House Inn	Catering			549	552	556					Over 20 customer		Up to 6 customer
Snuff or Tobacco Seller. Supplier, dealer, Distributor	agriculture Production/Processing			405	410	415			Over 50	From 11 to 50			Less than 50m2
Stock list	Retails/Wholesale trade			105	110	115	120		Over 20	From 5 to 20	From 50 to 300m2	Up to 3	Less than 50m2
Spare parts and accessories Trader, Distributor, Dealer, Agent	Retails/Wholesale trade			105	110	115	120		Over 20	From 5 to 20	Over 300m2	Up to 3	Less than 50m2
Sportswear Trade: Dealer, Distributor. Agent Seller Shop	Retail/Wholesale trade			105	110	115	120		Over 20	From 5 to 20	Over 300m2	Up to 3	Less than 50m2
Steel Works, Light Industry	Retail/Wholesale trade			805	810	815			Over 75	From 16 to 75	From 50 to 300m2	Up to 15	Less than 50m2
Stock Auctioneers, Traders, Agent	Retail/Wholesale trade			105	110	115	120		Over 20	From 5 to 20	Over 300m2	Up to 3	Less than 50m2
Stock list: all sort of products & brands	Retail/Wholesale trade			105	110	115	120		Over 20	From 5 to 20	Over 300m2	Up to 3	Less than 50m2

Stone, Sand, Ballast Stock list, trader, Dealer, Distributor	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300 m ²	From 5 to 20	From 50 to 300m ²	Less than 50m ²
Studio Photographer	Service Provider				105	110	115	120	Over 20	Over 300m ²	From 5 to 20	From 50 to 300m ²	Up to 3
Sub Agent: all sort of products & brands	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300 m ²	From 5 to 20	From 50 to 300m ²	Up to 3
Sub Agent, Agent Distributor, Dealer, in all sorts of products	Retails/Wholesale trade				105	110	115	120	Over 20	Over 300m ²		From 50 to 300m ²	Up to 3
Sub-Contractor	Contractor Agriculture				820	825	827		Over 20	Over 500m ²	From 6 to 20	From 25 to 500m ²	Up to 3
Sugar-Cane Producer/Processor	production/Processing				405	410	415		Over 50	Over 500m ²	From 11 to 50	From 50 to 300m ²	Up to 3
Sugar-Cane Trade	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300m ²	From 11 to 50	From 50 to 300m ²	Up to 3
Supermarkets (Self-Service Store)	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300m ²	From 5 to 20	From 50 to 300m ²	Up to 3
Supermarkets (Self-Service Stores)	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300m ²	From 5 to 20	From 50 to 300m ²	Up to 3
Supermarkets, Shops, Wholesalers,	Retail/Wholesale trade				105	110	115	120	Over 20	Over 300 m ²	From 5 to 20	From 50 to 300m ²	Up to 3
Retailers, Distributors, Kiosk surveyors Professionals Firm or Practice	Professional Service repair Workshop operation				605	610	615		Over 10 practitioners/Int' Affiliation		From 3 to 10 Practitioners	From 25 to 500m ²	Up to 2 Practitioners
T.V., Radio Repair					820	825	827		Over 20	Over 500m ²	From 6 to 20		Up to 5
T.V., Radio trader, dealer, agent, sub agent, distributor	Retails/Wholesale trade				105	110	115	120	Over 20	Over 300m ²	From 5 to 20	From 50 to 300m ²	Up to 3
Tailoring	Service Provider				105	110	115	120	over 20	Over 300m ²	From 5 to 20		Up to 3
Tailoring Machines Dealer, Distributor, Agent	Retails/Wholesale trade				105	110	115	120	over 20	Over 300m ²	From 5 to 20	From 50 to 300m ²	Up to 3

THIRTEENTH SCHEDULE -CLASSIFICATION OF COMMERCIAL CENTERS

S/NO	COMMERCIAL CENTRE	CLASSIFICATION
1.	Embu town CBD including Blue Valley, Dallas, Majengo	A
2.	Sub urban estates including Kangaru, Mutunduri, Gakwegori and Majimbo, Koi mugo, Muthatari and Spring valley.	B
3.	Kianjokoma	B
4.	Ishiaru	B
5.	Kiritiri	B
6.	Runyenjes	B
7.	Siakago	B
8.	Manyatta	B
9.	Karurumo	C
10.	Kanyuambora	C
11.	Makutano	C
12.	Kanja	C
13.	Kibugu	C
14.	Kiriari	D
15.	Kirigi	D
16.	Kairuri	D
17.	Karingari	D
18.	Kivwe	D
19.	Kathageri	D
20.	Mbuvori	D
21.	Kimangaru	D
22.	Kambo	D
23.	Kithimu	D
24.	Rukira	D
25.	Ndatu	D
26.	Kathangari	D
27.	Karurina	D
28.	Mugwi	D
29.	Mbuinjeru	D
30.	Kathanjuri	D
31.	Kigumo	D
32.	Kevote	D
33.	Makengi	D
34.	Kavutiri	D
35.	Muchagori	D
36.	Kamugere	D
37.	Kamumu	D
38.	Karerema	D
39.	Kabugua ka nyama	D
40.	Soko mjinga	D
41.	Gachoka	D
42.	Muraru	D
43.	Gachuriri	D
44.	Nganduri	D
45.	Rwika	D
46.	Meka	D
47.	Rukuriri	D
48.	Kithegi	D
49.	Muvu	D
50.	Gikuuri	D
51.	Gichiche	D
52.	Kigaa	D

53.	Gitare	D
54.	Muchonoke	D
55.	Riandu	D
56.	Kanyariri	D
57.	Ena	D
58.	Ugweri	D
59.	Kathanje	D
60.	Kirii	D
61.	Ngiiri	D
62.	Gikiiro	D
63.	Kwa Murindi	D
64.	Karii	D
65.	Machang'a	D
66.	Munathiiri / Umau	D
67.	Makima	D
68.	Mbondoni	D
69.	Karaba	D
70.	Gategi	D
71.	Iria itune	D
72.	Wango	D
73.	Mutuobare	D
74.	Newsite	D
75.	Other commercial and market centres	D

MEMORANDUM OF OBJECTS AND REASONS

The Bill is intended to provide for various taxation mechanisms, imposition of fees and charges for services, and other revenue raising measures by the County Government; and for matters incidental thereto. It has two parts and ten schedules.

Part I—Preliminary (1-3) – The part contains the short title, interpretation and application of resolutions, directions under the repealed Local Government Act.

Part II—Taxes, Fees and Charges Payable and Rates Applicable (4- 20) – The part defines various taxes that can be imposed by the County Government, fees and charges payable for various goods and services. It provides for rent and rates applicable, duty to pay allocated fee, categorization of commercial centers with different rates applicable.

The rent and rates payable includes those of plots, stalls or house leased or rented out by the county government.

It also introduces Cess or market fee on goods before entering the market. There are also the periodic charges especially the ones, which become due daily and on market days.

The Bill provides for payment for other licensee fees and charges prescribed in the single business permit. The Bill also presupposes powers to the Executive Committee Member responsible for finance to appoint an agent to collect or recover charges, permit fees; licensee revenue collected is paid into.

To ensure compliance of the Act, the Bill establishes a Directorate outlining the composition and functions of the same.

Part III—miscellaneous Provisions (21-24) – In ensuring no one gets scot-free for breaching any provisions of the Act whose penalty is not prescribed, the Bill provides for general offence and penalty. It also gives the Executive Committee member for Finance to make regulations and amend schedules by an order wherever there is need. Finally, the Bill provides for transitional provisions, which continues to apply when the Bill is enacted into an Act. Enactment of this Bill may occasion additional expenditure of public funds.

Chairperson County Assembly Committee on Finance and Economic Planning