

**THE KIRINYAGA COUNTY FINANCE ACT, 2013**

**AN ACT of the Kirinyaga County 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 Government of the Kirinyaga County, as follows—

**PART I—PRELIMINARY**

Short title and commencement.

1. This Act may be cited as the Finance Act, 2013 and shall, subject to section 2(2), come into operation on such a date as the Governor – Kirinyaga County may appoint and different dates may be appointed for different provisions.

Interpretation

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

“County” means County Government of Kirinyaga

“authorized channel” means making payment to the County through an officer appointed by the County to collect revenue or through any other mode of payment as may be prescribed by the County

“major urban zones” means Wang’uru, Sagana, Kerugoya, Kutus, Kianyaga, Kagumo and Kagio Towns.

“medium urban zones” means Baricho, Kibingoti, Kiamutugu, Kangaita, Kimunye, Piai, Kimbimbi, Mutithi, Makutano and Karumandi

“ Small urban zones” means All other towns not Classified under Major or Medium zones.

“Cess” means fees charged for goods being exported out of the county.

**PART II— FEES AND TAXES PAYABLE ND RATES APPLICABLE**

Imposition, revision of the taxes, fees, etc of the County.

3. (1) The taxes, fees and charges set out in the Second column of the First Schedule shall apply for the respective services and at the rates set out therein.

(2) The respective taxes, fees and charges, together with the rates applicable shall take effect in not later than three months after the commencement of this Act.

(3) For greater certainty, the taxes, fees and charges applicable at the commencement of this Act shall continue to apply under the existing by-laws of the defunct Councils of Kirinyaga until such by-laws are repealed and replaced by county legislation.

- Directions, resolutions, etc under Local Government Act to apply, etc.
- 4.** All directions, resolutions, orders and authorizations on financial management, including the collection and administration of taxes, fees and charges given or issued by the defunct Councils and subsisting or valid immediately before the cessation of the application of the Local Government Act (now repealed) shall be deemed to have been given, issued or made pursuant to this Act, until the expiry, amendment or repeal of those directions, resolutions, orders and authorizations on financial management and shall continue, with the necessary modifications, apply to the payment and the administration of the taxes, fees and other levies under this Act.
- 5.** The Governor or in his absence the Deputy Governor may waive in writing where it is deemed to be in the public interest any tax, fees, or levies charged in respect of any item or service as prescribed in schedule one (1)
- (b) Any waiver must be published in the next issue of the County Gazette or seven days, whichever comes first
- The Executive Committee Member responsible for finance may amend the schedules
- 6.** (1) The Executive Committee Member responsible for finance may by order published in the gazette amend any of the schedules in this Act, add additional schedule(s) of fees or charges for prescribed goods and services and incorporate schedules of fees or charges derived from other Acts enacted by the County Assembly of Kirinyaga .
- (2) Any order made under subsection (1) shall be laid before the County Assembly without unreasonable delay, and unless a resolution approving the order is passed by the County Assembly within twenty one days on which the Assembly next sits after the order is so laid, it shall henceforth be void, but without prejudice to anything previously done there under.
- Payment
- 7.**(1) Any payment to the County shall be paid through an authorized channel.
- (2) An officer appointed by the County to collect revenue shall have identification card issued by the County.
- (3) A County Official receipt shall be issued for all payments made to the County.
- (4) A person shall not receive or collect any money on behalf of the County unless he has been appointed to do so or has authorized as the receiver and collector of the County revenue.
- (5) A person who contravenes the provisions of this section commits an offence.
- General penalty
- 8.** Any person who commits an offence under this Act for which no penalty is provided shall on conviction be liable to a fine not exceeding two hundred thousand shillings or

imprisonment for a term not exceeding one year or to both.

Offences by staff  
of the County

9. A staff of the County or any other person having duty to perform under this Act –

- (a) makes , in any record, or document which they are required to keep or make , an entry which they know or have reasonable cause to believe to be false or do not believe to be true;
- (b) willfully refuses to do anything which they know or have reasonable cause to know is required to be done by them;
- (c) interferes with any other person or process under this Act, so as to defeat the provisions or requirements of this Act:
- (d) where required under this Act to do anything to give effect to the provisions of this Act, fails to do such things;
- (e) without reasonable cause does omit or omits to do something in breach of his duty under this Act;
- (f) willfully contravene the provision of this Act to give undue advantage or favour to another person;
- (g) fails to prevent or report to the County or any other relevant authority, the commission of an offence committed under this Act,

commits an offence and is liable on conviction, to a fine not exceeding two hundred thousand shillings or imprisonment for a term not exceeding one year, or to both.

## **SCHEDULES**

**First Schedule – Health Sector**

**Second Schedule – The Fisheries (General) Regulations**

**Third Schedule - General Fees/Charges**

**Fourth Schedule –Single Business Permit schedule**

## FIRST SCHEDULE- HEALTH SECTOR

### PUBLIC HEALTH

Item Description	Unit of Measure	Charges
<b>Pest Control</b>		
All types of inspection	Per instance	1,000
Treatment of termites (public institution)	Per sq.m	1,000
Treatment of termites (private residence)	Per sq.m	2,000
Control of Bees	Per job	3,000
Eradication of snakes	Per job	1,000
<b>Mosquito control</b>		
Stagnant water treatment	Per sq.m	300
Space fogging	Per sq.m	500
Pumping water out of pool	Per cu.m	2,000
Overgrowth clearance	Per sq.m	100
Sale of larvivorous fish (gambusia)	Per fish	20
Larviciding	Per sq.m	100
<b>Disinfestations per sq.m (fleas, cockroaches, etc)</b>		
Domestic premises	Per sq.m	100
Hotels & restaurants	Per sq.m	200
All others	Per sq.m	200
Cat trapping (excluding transport)	Per cat	1,000
Fence infested with crawling ants	Per sq.m	500
<b>Rat, mice, pigeons, bats-Destruction</b>		
Private premises	Per visit	5,000
Public institutions	Per visit	10,000
Factories	Per visit	10,000
Godowns	Per visit	10,000
<b>Fumigation against - Borer-beetle, weevils, mites</b>		
Domestic premises (excluding transport)	Per m 2	1,000
Institutions, schools(excluding transport)	Per m 2	3,000
Factories, Godowns	Per m 2	3,500
Grains	Per Ton	1,000

*The Kirinyaga County Finance Bill, 2013*

Transport for any service above	Per visit	1,000
<b>VACCINATION SERVICES</b>		
Yellow Fever	Per dose	Free of Charge
Tetanus Toxoid	Per dose	Free of Charge
Diphtheria & Tetanus	Per dose	Free of Charge
Typhoid for food handlers only (New)	Per dose	1,000
Typhoid for food handlers only (Renewal)	Per dose	400
Meningitis	Per dose	Free of Charge
MMR	Per dose	Free of Charge
Rabies	Per dose	Free of Charge
Oral polio	Per dose	Free of Charge
Influenza	Per dose	Free of Charge
Cholera	Per dose	Free of Charge
Hepatitis B	Per dose	Free of Charge
<b>Food and Water Quality Testing</b>		
Coliform test	Per test	1,000
Coliform and plate count 280	Per test	1,000
Bacteriological test - water	Per test	1,000
Chemical test - water	Per test	2,000
Harvest F.P. / Lactometer test (Water in milk)	Per test	300
Gerber S. N. F. Test	Per test	300
Resazurin test	Per test	3,000
Phosphate test	Per test	2,000
<b>Approval Charges for Building Plans</b>		
Residential buildings, Single		3,000
Residential buildings, Storey		5,000
Commercial/Business (Single)(add Kshs 1000 for each additional floor.		4,000
Commercial/Business Multi Storey-Each additional floor		1000
Godown		11,000
Institutional Building plans	Per building plan	10000
<b>Inspection and examination charges / certificates</b>		
Health Occupation Certificate – Permanent residential premises	Per cert	1,000
Health Occupation Certificate – Commercial (Small-sized premises)		3,000
Health Occupation Certificate – Commercial (Medium-sized premises)		4,000
Health Occupation Certificate – Commercial (Large	Per Cert	5,000

*The Kirinyaga County Finance Bill, 2013*

-sized premises)		
Sites for Toilets/ septic tanks on constructions sites	Per Visit	2,000
Liquor Sales Premises	Per Visit	2,000
Biological test	Per test	2,000
Chemical analysis	Per test	2,000
Export health certificate	Per cert	5,000
Charge by medical officer of health	Per cert	1,000
Inspection of private clinic	Per instance	3,000
Food handlers health certificate (new)	Per cert	1,000
Food handlers health certificate (renewal)	Per cer	400
<b>FOOD PREMISES INSPECTION CERTIFICATE APPLICATION</b>		
Hotel	Per cert	1,500
Lodges	Per cert	1,500
Bar & Restaurant	Per cert	500
Bar	Per cert	1,000
Manufacturer/Factories	Per cert	2,000
Wholesale Liquor / wines & spirits	Per cert	1,000
Supermarket	Per cert	2,000
Mini Supermarket	Per cert	1,000
Wholesale Shop	Per cert	1,000
Beer depot/distributor		1,000
Soda depot/distributor		1,000
Dairy	Per Cer	300
Egg depot	Per cert	500
Food depot	Per cert	1,000
Posho mills	Per cert	500
Cereal Shops	Per cert	500
Stalls	Per cert	300
Retail shop	Per cert	300
Green grocer	Per cer	300
Bakery	Per cert	1,000
Confectionaries	Per cert	500
Milk Bar	Per cert	300
Slaughter house / Slaughter slab	Per cert	500
Butchery	Per cert	500
Packaging	Per cert	1,000
Eating House / Fish & Chips	Per cert	500
Food cafes	Per cert	500

*The Kirinyaga County Finance Bill, 2013*

Proprietary liquor	Per cert	1,000
Others	Per Cert	300
<b>NON-FOOD FOOD PREMISES INSPECTION CERTIFICATE APPLICATION</b>		
Music Shops	Per Cert	300
Petrol Station	Per Cert	1,000
Hair Saloon/Barbers	Per Cert	300
Electronics	Per Cert	400
Hardwares	Per Cert	400
Carpentry /Workshop	Per Cert	300
Timber Yard	Per Cert	300
Video Libraries & Halls	Per Cert	300
Tailoring with material	Per Cert	300
Boutiques	Per Cert	300
Beauty shops	Per Cert	300
Bookshops	Per Cert	300
Utensils	Per Cert	300
Autospares Shops	Per Cert	400
Banking Institutions	Per Cert	1,500
Agro Vets	Per Cert	500
Car Wash	Per Cert	300
Computer Services	Per Cert	300
Tyre Shops	Per Cert	300
Glass Mart	Per Cert	300
Studio	<b>Per Cert</b>	300
Wholesale Non-Food	Per Cert	1,000
Car Bazaars	Per Cert	1,000
Non Food Factory	Per Cert	1,500
Stationery	Per Cert	300
NEMA (EIA report review)	Per Cert	1,000
MPESA Agents	Per Cert	1000
MPESA sub agents	Per Cert	500
Professional Offices	Per Cert	300
Bicycle Shops/Cycle Marts	Per Cert	300
Shoe shops	Per Cert	300
Camping/Recreation Sites	Per Cert	1,000
Garage	Per Cert	500
Bicycle Repairs	Per Cert	100
Shoe Repair	Per Cert	100

*The Kirinyaga County Finance Bill, 2013*

Tailoring with no materials	Per Cert	100
Driving School	Per Cert	500
Chemist	Per Cert	500
General Merchant	Per Cert	500
Mobile Accessories	Per Cert	400
Consolidated Charge for Mobile Accessories and MPESA agents.	Per Cert	750
Pool Table	Per Cert	300
Others	Per Cert	100
<b>FOOD PREMISES LICENCES</b>		
Hotel	Per licence	4,000
Lodges	Per licence	3,000
Bar & Restaurant	Per licence	4,000
Bar	Per licence	3,500
Manufacturer/Factories	Per licence	5,000
Wholesale Liquor / wines & spirits	Per licence	3,500
Supermarket	Per licence	5,000
Mini Supermarket	Per licence	3,000
Wholesale Shop	Per licence	2,500
Beer depot/distributor	Per licence	5,000
Soda depot/distributor	Per licence	2,000
Dairy	Per licence	1,000
Egg depot	Per licence	1,000
Food depot	Per licence	2,000
Posho mills	Per licence	1,000
Cereal Shops	Per licence	1,000
Stalls	Per licence	1,000
Retail shop	Per licence	1,000
Green grocers	Per licence	600
Bakery	Per licence	5,000
Confectionaries	Per licence	2,000
Milk Bar	Per licence	1,000
Slaughter house / Slaughter slab	Per licence	2,000
Butchery	Per licence	1,500
Packaging	Per licence	1,500
Eating House / Fish & Chips	Per licence	1,500
Food cafes	Per licence	1,500
Soup kitchen	Per licence	1,000



*The Kirinyaga County Finance Bill, 2013*

Liquor Factory	Per licence	10,000
Proprietary liquor	Per licence	4,000
Rice millers	Per licence	5,000
Rice hullers	Per licence	1,000
Others	Per licence	1,000
<b>NON-FOOD PREMISES LICENCES</b>		
Music Shops	Per licence	1000
Petrol Station	Per licence	5000
Hair Saloon/Barbers	Per licence	1000
Electronics	Per licence	2000
Hardwares	Per licence	2000
Carpentry /Workshop	Per licence	1000
Timber Yard	Per licence	1000
Video Libraries & Halls	Per licence	1000
Tailoring with material	Per licence	1000
Boutiques	Per licence	1000
Beauty shops	Per licence	1000
Bookshops	Per licence	1000
Utensils	Per licence	1000
Auto Shops	Per licence	2000
Banking Institutions	Per licence	5000
Agro Vets	Per licence	1500
Car Wash	Per licence	1000
Computer Services	Per licence	1000
Tyre Shops	Per licence	1000
Glass Mart	Per licence	1000
Studio	Per licence	1000
Wholesale Non-Food	Per licence	5000
Car Bazaars	Per licence	5000
Non Food Factory	Per licence	5000
Stationery	Per licence	1000
NEMA (EIA review)	Per licence	3000
Mpesa Agents	Per licence	2000
Mpesa sub Agents	Per licence	1000
Professional Offices	Per licence	1000
Bicycle Shops/Cycle Marts	Per licence	1000
Bookshops	Per licence	1000
Shoe shops	Per licence	1000

*The Kirinyaga County Finance Bill, 2013*

Camping/Recreation Sites	Per licence	50000
Camping Sites	Per Licence	10000
Garage	Per licence	3000
Bicycle Repairs	Per licence	500
Shoe Repair	Per licence	500
Tailoring with no materials	Per licence	500
Driving School	Per licence	5000
Others	Per licence	500
Wholesale/Retail Chemist	Per licence	10000
Retail Chemist	Per licence	5000
General Merchant	Per licence	5000
Private Student on practical training	Per licence	5000
Mobile Accessories	Per licence	1500
Pool Table	Per licence	1000
Others	Per Licence	500

**CHARGES FOR COUNTY HOSPITALS IN KIRINYAGA COUNTY: KERUGOYA, KIMBIMBI AND KIANYAGA COUNTY HOSPITALS**

<b>OUT-PATIENT SERVICES</b>		
Card	Instance	50
File	Instance	100
Consultation fee for Special Clinics	Visit	100
Search fee file retrieval	Instance	100
P3	Episode	400
Injection	Instance	30
Dressing	Instance	200
Branular	Instance	50
Stitching	Instance	500
Stitching removal	Instance	100
Incision and drainage	Instance	200
Speculum	Instance	200
Nebulization	Instance	30
Catheter insertion	Instance	500
Change catheter	Instance	100
Physiotherapy	Visit	200
Occupational therapy	Visit	200
Medical certificate	Instance	500
<b>PHARMACY SERVICES</b>		

*The Kirinyaga County Finance Bill, 2013*

Amoxicillin Suspension 125mg/5ml	Bottle	0
Amoxycillin clavlanic susp. 312mg/5ml	Bottle	0
Amoxycillin clavlanic 625mg tabs	Course	300
Amoxycillin 250mg caps	Course	50
Aminophylline Injection	Ampoule	5
Albendazole, 400mg (ABZ) tabs	Course	20
Acyclovir, 200mg tabs	Course	200
Antacid tablets	Course	20
Amitriptyline, 25mg tabs	Course	20
Ampicillin/Cloxacillin 500 mg capsules	Month's Course	100
Ampicillin/Cloxacillin Suspension 250mg/5ml	Bottle	50
Aspirin 300 mg Tabs	Course	20
Atenolol 50mg tabs	Month's Course	100
Atorvastatin tablets 20mg	Month's Course	100
Atracurium Besylate injection 10mg/ml	Ampoule	50
Atropine Injection 1%	Ampoule	20
Atropine Eye drops	Bottle	50
Azithromycin tablets 500mg	Course	100
Beclomethasone Inhaler 100mcg	Bottle	350
Benzhexol 5 mg tablets	Month's Course	50
Betamethasone Ointment 0.1%	Tube	20
Calamine Lotion	Tube/Bottle	50
Carbamazepine Tablets 200 mg Tablets	Month's Course	50
Carvedilol Tablets 6.125 mg tablets	Month's Course	100
Carbimazole tablets 5mg	Month's Course	100
Ceftriaxone Injection IV/IM 1gm	Vial	50
Cefuroxime Tablets 250mg	Month's Course	300
Cetirizine 10 mg tablets	Course	50
Chlorpheniramine 4mg tablets	course	20
Chlorpromazine tablets 100mg	Month's Course	50
Ciprofloxacin 250 mg tablets	Course	100
Clotrimazole Pessaries	Course	50
Clotrimazole Cream 1%	Tube	40
Codeine Phosphate Tablets 30mg	Course	100
Dexamethasone/Gentamycin Eye Drops	Bottle	80
Diazepam Tablets 5mg	Course	20
Diazepam Injection	Ampoule	50
Diclofenac Sodium Tablets 50mg	Course	50

*The Kirinyaga County Finance Bill, 2013*

Diclofenac Injection 75mg/5ml	Ampoule	50
Diclofenac Gel 1%	Tube	50
Digoxin Tablets 250mcg	Month's Course	100
Doxycycline Capsules 100mg	Course	100
Enalapril Tablets 5mg tablets	Per Tab	3
Erythromycin Tablets 250mg	Course	100
Ferrous Sulphate Tablets 200mg	Course	50
Fluconazole, 200mg per tab	Course	200
Flucloxacilin Capsules 250mg	Course	300
Folic acid, 5mg tabs	Month's Course	20
Furosemide, 40mg tabs	Course	50
Glibeclamide, 5mg	Course	200
Haloperidol, 5mg (SERENASE) tabs	Course	50
Hydrocortisone ointment	Course	50
Hydrochlorothiazide, 50mg tabs	Course	50
Hydralazine Tablets 25mg	Month's Course	30
Junior, 75mg Aspirin	Course	90
Insulin mixtard	Course	200
Ibuprofen, 200mg tabs	Course	20
Ketoconazole, 200mg tabs	Course	50
Loperamide, 2mg	Course	20
Metformmin, 500mg	Month's Course	200
Metronidazole, 200mg tabs	Course	20
Methyledopa. 250mg tabs	Course	200
Metoclopramide, 10mg tabs	Course	20
Multivitamin tabs	Course	20
Nifedipine, 20mg tabs	Course	200
Norfloxacin, 400mg	Course	100
Norfloxacin, 400mg, stat	Course	30
Nystatin oral drops	Course	50
Omeprazole, 20mg capsules, 5-day	Course	50
Omeprazole, 20mg capsules, 2 weeks	Course	150
Omeprazole, 20mg capsules, 4 weeks	Course	200
Paracetamol, 500mg tabs	Course	20
Losartan Tablets	Month's Course	150
Phenobarbitone, 30mg tabs	Course	50
Phenytoin, 50mg	Course	50

*The Kirinyaga County Finance Bill, 2013*

Prednisolone, 50mg tabs	Course	50
Propranolol, 40mg	Course	30
Pyridoxine, 50mg	Course	20
Salbutamol (Ventolin) tabs	Course	20
Salbutamol Inhaler 100mcg	Bottle	200
Septrin 480	Course	50
Silver Sulphadiazine Cream 1%	Tin	200
Tetracycline eye ointment 1%	Course	20
Tinidazole, 500mgs	Course	50
Warfarin Tablets 5mg	Month's Course	100
Zinc Sulphate	Course	20
<b>X-RAY SERVICES (public services)</b>		
CXR	Instance	500
Skull, Spine, Pelvis, Abdomen (each)	Instance	600
Extremities	Instance	500
PNS	Instance	400
Sinuses	Instance	800
Dental	Instance	300
Ultra-sound	Instance	1,000
Abdo-pelvic	Instance	2,000
<b>PLASTER CLINIC SERVICES</b>		
<i>A. Children</i>		
Scaphoid P.O.P.	Instance	400
Below elbow	Instance	400
B/Slab	Instance	300
Ball bandage	Instance	200
Removal	Instance	150
Above elbow	Instance	500
U/Slab	Instance	500
B/Slab	Instance	400
Removal	Instance	150
Boofs P.O.P.	Instance	500
Below knee	Instance	500
Below knee B/Slab	Instance	400
Hipspicah	Instance	1,000
Above knee	Instance	1,200
Cylinder	Instance	1,200

*The Kirinyaga County Finance Bill, 2013*

Above knee B/Slab	Instance	800
Crepe bandage	Instance	200
removal	Instance	150
<b><i>B. Adult</i></b>		
Scaphoid P.O.P.	Instance	500
Below elbow	Instance	500
B/Slab	Instance	400
Ball bandage	Instance	400
Removal	Instance	100
Above elbow	Instance	600
U/Slab	Instance	600
B/Slab	Instance	500
Removal	Instance	150
Boofs P.O.P.	Instance	600
Below knee	Instance	600
Below knee B/Slab	Instance	500
Above knee	Instance	1,600
Cylinder	Instance	1,600
Above knee B/Slab	Instance	1,000
Crepe bandage	Instance	200
Removal	Instance	150
<b>DENTAL SERVICES</b>		
Tooth extraction	Instance	250
Scaling	Instance	1,200
Open disimpaction	Instance	700
Closed disimpaction	Instance	500
TMJ reduction	Instance	200
Minor oral surgery	Instance	500
Dry socket, internal	Instance	0
Dry socket, external	Instance	100
Maxilo-Mandibular	Instance	1,500
Partial denture - initial	Instance	800
Partial denture – extra	Instance	200
Full denture	Instance	5,000
Amalgam filling	Instance	500
Incision and drainage	Instance	500
<b>THEATRE SERVICES</b>		
Caesarian section	Per instance	6,000 (Grant)

*The Kirinyaga County Finance Bill, 2013*

Laparotomy	Instance	7,000
Thyroidectomy	Instance	7,000
Prostatectomy	Instance	7,000
Mastectomy	Instance	7,000
ORIF	Instance	7,000
TAH	Instance	7,000
Myomectomy	Instance	7,000
Evacuation	Instance	3,500
BTL	Instance	2,500
Surgical Toilets	Instance	4,000
Minor stitching	Instance	3,000
EUA	Instance	3,500
Trucut Biopsy	Instance	3,000
Orchidectomy	Instance	6,000
IUD	Instance	2,000
Under water seal	Instance	2,000
Ordinary dressing	Instance	200
Vacuum dressing	Instance	400
<b>IN-PATIENT SERVICES</b>		
Ward bed charge	Per day	200
Delivery fee	Per instance	Grant
Where admitted a few days before delivery	Per day	Grant
Macdonald Stitch (theatre, repairs, permeal, cervix, manual removals / evacuation)	Per instance	3,000 (Grant)
Re-admission / C.B.B.A.	Per instance	Grant
B.T.A.	Per instance	Grant
Oral drugs	Per instance	Grant
I.V. drugs	Per instance	Grant
I.V. fluids	Per instance	Grant
Blood transfusion	Per instance	Grant
Provisions / sanitary package	Per instance	Grant
<b>LABORATORY</b>		
<b>HEMATOLOGY</b>		
ABO & rhesus grouping	Per test	400
Hemoglobin estimation	Per test	200

*The Kirinyaga County Finance Bill, 2013*

Hemoglobin electrophoresis	Per test	1,000
Heizbodies preparation	Per test	600
Ham test	Per test	600
Packed cell volume	Per test	200
Total blood count complete hierograms	Per test	800
Total blood count & ESR	Per test	600
Red or white blood count only (full haemogram)	Per test	500
HB	Per test	100
White cell count and differential	Per test	500
Eosinophil count	Per test	300
Reticulocyte count	Per test	200
Sickle cell test	Per test	300
Bleeding time	Per test	500
Prothrombin time	Per test	500
Clotting time	Per test	500
Platelet count	Per test	400
Direct coombs	Per test	200
Indirect coombs	Per test	200
Blood cross matching & compatibility	Per test	200
Agglutination / haemoglulivation test	Per test	400
Full Haemogram	Per test	700
RBC count	Per test	400
WBC count	Per test	400
Le cell preparation and examination	Per test	300
DU	Per test	200
HIV (RD) screening	Per test	Free
CD4 Count		Free
ASOT	Per test	300
Brucella Antibodies	Per test	300
Salmonella Antibody Test	Per test	1000
Helicobacter pylori	Per test	400
Sputum for Culture and Sensitivity		Free
Sputum for AFB		Free
TB serology	Per test	400
Antinuclear factor	Per test	1,000
<b>BIOCHEMISTRY</b>		
Rheumatoid arthritis factor (RAF)	Per test	400
Blood sugar	Per test	100



*The Kirinyaga County Finance Bill, 2013*

Glucose tolerance test 2.5. hour	Per test	200
Occult blood in stool	Per test	200
Serum bilirubin	Per test	200
Serum electrolytes (urea & electrolytes)	Per test	1,000
Creatinine	Per test	400
Creatinine clearance	Per test	400
Uric acid	Per test	400
Blood urea	Per test	400
Blood chloride	Per test	800
Blood cholesterol	Per test	1,000
Liver function test	Per test	1,000
Lipid profiles	Per test	1,000
Monospot	Per test	400
Stypren test	Per test	800
TPHA	Per test	1,000
Urine routine microscopy & biochemistry	Per test	200
Surfactant test	Per test	400
Specify gravity	Per test	100
Serum proteins	Per test	700
Serum proteins electrophoresis	Per test	1,000
Urea clearance	Per test	600
CSF Microscopy & biochemistry (analysis)	Per test	400
Blood Sugar	Per test	100
Blood Urea	Per test	600
Serum Uric Acid	Per test	300
Serum Amylase	Per test	600
Serum Bilirubin	Per test	600
Serum Cholesterol	Per test	600
Alkaline Phosphates	Per test	600
Acid Phosphates	Per test	600
Serum Potassium	Per test	600
Serum Chloride	Per test	600
Serum sodium	Per test	600
Creatinine clearance Test	Per test	700
Serum Calcium	Per test	600
Liver Function Tests	Per test	1,000
Serum AST	Per test	600
Serum ALT	Per test	600

*The Kirinyaga County Finance Bill, 2013*

Serum proteins	Per test	600
Serum albumin	Per test	600
Cardiac enzymes	Per test	1,400
Lipid profile	Per test	1,000
Thyroid function Test	Per test	1,400
Gamma GT	Per test	900
Serum Iron	Per test	1,200
Serum TIBC	Per test	1,400
Serum Phosphorous	Per test	700
C.P.K.	Per test	1,200
CK-MB	Per test	1,400
Magnesium Levels	Per test	900
Prolactin	Per test	1,200
Folic acid	Per test	600
Serum lactate	Per test	900
Vitamin B 12	Per test	1,200
WEL	Per Test	800
H. Pyloric	Per test	900
Pregnancy test	Per test	100
<b>MICROBIOLOGY: BACTERIOLOGY &amp; PARASITOLOGY</b>		
Antibody screening	Per test	600
Malaria parasite	Per test	100
Hepatitis B surface antigen (HAB)	Per test	400
Culture & sensitivity	Per test	400
HVS Microscopy	Per test	200
HVS/Routine culture & sensitivity	Per test	400
Sputum microscopy /AFB culture & sensitivity	Per test	0
Culture only (TB)	Per test	0
Feaces routine microscopy	Per test	100
CSF Microscopy & concentration	Per test	200
CSF Routine microscopy culture sensitivity	Per test	400
CSF Protein CL	Per test	400
Swabs microscopy culture & sensitivity	Per test	400
Staining and microscopy	Per test	200
Microscopy culture	Per test	400
Blood culture and sensitivity	Per test	800
Stool O/C	Per test	100
Urine urinalysis	Per test	100

*The Kirinyaga County Finance Bill, 2013*

Occult Blood in stool	Per test	300
Urine/Stool culture	Per test	400
Cultures	Per test	400
Gram Stain	Per test	200
Blood Culture	Per test	400
Skin Scrapings Culture	Per test	800
KOH Preparation	Per test	900
Indian Ink Prep	Per test	400
Blood parasites	Per test	200
VDRL/USR/RPR	Per test	300
Complete Semen Analysis	Per test	400
Semen Analysis +C/S	Per test	400
<b>MORTUARY FEES</b>		
Postmortem	Per case	5,000
Embalming	Per case	700
All private cases from within Kirinyaga area	Per day	300
All private cases from outside Kirinyaga area	Per day	350
General (these include all police cases after post-mortem)	Per day	300
Non-collection of the body after 10 days excluding court cases.	Per day	700
<b>Documentation</b>		
Burial permit	Per permit	300
Death certificate	Per cert	150
Amendment fees	Per instance	200
Burial Permit search fee	Per instance	300
A copy of a burial permit	Per permit	300
A copy of certified death register	Per copy	150
<b>Search fee of a death entry of disposal permit</b>		
Death within one year	Per instance	200
Death after one year but less than 5 years	Per instance	300
Death after 5 years	Per instance	400
<b>Burial Certificate</b>		
Citizen	Per cert	300
Non citizen	Per cert	600
<b>AMBULANCE SERVICES – IN ANY OF THE THREE HOSPITALS</b>		
Within a radius of 10 kms	Daytime	1,500
Within a radius of 10 - 20 kms	Night	2,000
Within a radius of 20 - 30 kms	Day & night	2,500

Staff members paying cash or through salary deduction signing relevant forms and producing ID and payslip	Per instance	1,000
Embu and Muranga	Per instance	3,000
Nyeri	Per instance	4,000
Thika	Per instance	5,000
Nairobi	Per instance	6,000

**SECOND SCHEDULE- THE FISHERIES (GENERAL) REGULATIONS  
FEES FOR REGISTRATION, LICENCE, PERMITS AND OTHER CHARGES**

<b>Miscellaneous Licences/Certificates:</b>		
(a) Aquarium fish dealer's licence		2,000
(b) Aquarium fish keeper's permit		300
(c) Beche-de-mer collectors licence		100
(d) Camping fee per person per day		50
(e) <b>Crustacea dealers licence:</b>		
(i) Wet		1500
(ii) Dry and live crabs		500
(f) <b>Fish movement permit for:</b>		
(1) Vehicle		
(a) Not exceeding 3 (three tones)		500
(b) Exceeding 3 (three tones)		1000
(2) Boats		
(a) Not exceeding 10		1000
(b) Exceeding 10		5000
(3) Luggage accompanying trader using public passenger carrier vehicle		50
(h) Fish processing licence		200
(i) Fish trader's licence (Rural)		100
(j) Fish trader's licence (Urban)		300
(k) Live fish movement permit		100

*The Kirinyaga County Finance Bill, 2013*

(l) Registration of sport fishing club	1,500
(m) Shell dealers licence (retail)	500
(n) Shell dealers licence (Wholesale)	1500
(p) Disposal of aquarium fish	200

**THIRD SCHEDULE- HARMONIZED FEES AND CHARGES**

NO	FEES AND CHARGES	UNIT OF MEASURE	2013/2014 FEES
	ITEM DESCRIPTION		
<b>A</b>	<b><u>BARTER MARKET FEES</u></b>		
1	<u>FRUITS: -Tomatoes</u>	Crate-Big	<b>30</b>
		- small	<b>15</b>
	Mangoes	Per 90 Kg Sack	<b>30</b>
		1/2 bag	<b>15</b>
		lorry 7 tonn	<b>500</b>
		lorry3 tonn	<b>300</b>
		under 3 tonn	<b>200</b>
	Oranges	Per 90 kg sack	<b>30</b>
		1/2 bag	<b>20</b>
		lorry 7 tonn	<b>500</b>
		lorry3 tonn	<b>300</b>
		under 3 tonn	<b>200</b>
	pawpaw	Per crate	<b>30</b>
	Plums	Full bag	<b>30</b>
		1/2 bag	<b>20</b>
	Passion fruit	Full bag	<b>25</b>
		1/2 bag	<b>20</b>
	21		
	Bananas	per crate	<b>10</b>
2	<u>GREEN VEGETABLES</u>		
	Cabbage	Per 90 kg sack	<b>30</b>

The Kirinyaga County Finance Bill, 2013

		Per 50 kg sack	<b>20</b>
		debe	<b>10</b>
	Onion	1 net (bag)	<b>30</b>
		1/2 net	<b>20</b>
		debe	<b>20</b>
	Potatoes	Per 90 kg sack	<b>30</b>
		per 50 kg sack	<b>20</b>
	Potatoes	per debe 20kg	<b>10</b>
3	Bananas	per bunch	<b>20</b>
4	<u>CEREALS:</u>		
	Millet/sorghum	Per debe 20kg	<b>20</b>
		Per 90 kg	<b>40</b>
		1/2 bag	<b>20</b>
	maize	Per sack 90 kg	<b>50</b>
		Per debe 20 kg	<b>20</b>
		1/2 bag	<b>20</b>
		Green maize per 90kg sack	<b>20</b>
	Beans/cowpeas/peas	Per debe 20 kg	<b>20</b>
		Per 90 kg	<b>50</b>
		1/2 bag	<b>30</b>
	Green grams/region peas Per bag	Per sack 90 kg	<b>50</b>
		Per debe 20 kg	<b>20</b>
		1/2 bag	<b>30</b>
	Beans/cowpeas	Per sack 90 kg	<b>50</b>
		Per debe 20 kg	<b>20</b>
		1/2 bag	<b>30</b>
5	Sugar cane	barge of 20	<b>40</b>
6	Sweet potatoes	Per debe 20 kg	<b>10</b>
		1 bag	<b>50</b>
		1/2 bag	<b>30</b>

*The Kirinyaga County Finance Bill, 2013*

7	Rope	Per barge of 10	<b>20</b>
8	Snuff/tobacco dealer	Per mkt day	<b>50</b>
9	Cured tobacco	Per mkt day	<b>50</b>
10	Basket dealers	Per mkt day	<b>50</b>
11	Arrowroot/cassava/yams/sweet potatoes	50 kg sack	<b>50</b>
12	charcoal	Per sack	<b>60</b>
13	Miraa hawker	Per market day	<b>60</b>
	Rice	1 bag	<b>50</b>
		1/2 bag	<b>30</b>
	Carrots	1 bag	<b>40</b>
		1/2 bag	<b>25</b>
14	<b>OTHERS e.g. pineapples, melons etc.</b>		
	Pick-up-upto 1 ton	Per trip	<b>500</b>
	-above 1 ton-2 tons	Per trip	<b>600</b>
	Canter-above 2 tons-4 tons	Per trip	<b>750</b>
	Lorry-above 4 tons	Per trip	<b>850</b>
15	Chicken	Per head	<b>20</b>
16	Akamba/masaai shoes	Per mkt day	<b>50</b>
17	Hawkers(cloths,utensils & others)	Per mkt day	<b>50</b>
18	Hawkers with loud speakers	Per mkt day	<b>500</b>
19	Empty sacks hawkers	Per mkt day	<b>50</b>
20	Milk (guard)	Per mkt day	<b>50</b>
		per Guard	<b>20</b>
21	Porriage(guard)	Per mkt day	<b>30</b>
22	Honey	Per 5 kg tin	<b>50</b>
23	Bicycle repairs	Per mrk day	<b>50</b>
24	Cooked food at stock yard	Per mkt day	<b>50</b>
25	Traditional herbalist-with vehicle	Per mkt day	<b>750</b>
	others	Per mkt day	<b>100</b>
26	Cow/donkey/bull/pig(per head)	Per mkt day	<b>100</b>
27	Goat/sheep(per head per sale)	Per mkt day	<b>50</b>

**B CESS/EXPORT AT BARRIER PER EXIT**

1	poultry	Per head	<b>10</b>
2	Manure	per ton	<b>700</b>
		per bag	<b>100</b>
	Pick up	Up to 3 tons	<b>250</b>
	Canter lorry	More than 3 tons but not exceeding 6 tons	<b>400</b>
		Exceeding 6 tons	<b>800</b>
3	Ballast/stones/sand/hardcore	pick-up	<b>250</b>
		10 ton lorry	<b>500</b>
		7 ton lorry	<b>400</b>
4	Mangoes-local	Per sack 90 kg	<b>30</b>
	-grafted	Per carton/crate	<b>20</b>
5	Oranges	Per sack 90 kg	<b>30</b>
6	lemons	Per sack 90 kg	<b>30</b>
7	Produce (all grains)	Per scak 90 kg	<b>40</b>
8	chillies	Per carton	<b>20</b>
9	Sisal baskets	Per bag	<b>20</b>
10	Green vegetables	Per sack 90 kg	<b>40</b>
11	curvings	Big carton	<b>50</b>
		Small carton	<b>20</b>
12	Dried tobacco leaves	Per lorry	<b>700</b>
13	Traditional herbs	Per sack 90 kg	<b>100</b>
14	Plastics(marina)	Per sack 90 kg	<b>20</b>
15	Ropes	Per barge Of 10	<b>20</b>
16	Firewood	Pick-up to 4 tons	<b>300</b>
		Per lorry	<b>500</b>



*The Kirinyaga County Finance Bill, 2013*

17	<b>LORRY LOADS/PRODUCE CESS</b>		
		10 ton lorry	<b>1,500</b>
		7 ton lorry	<b>1,200</b>
		5 ton lorry	<b>1,000</b>
		3.6 ton canter	<b>800</b>
		3.3 ton canter	<b>700</b>
		2.8 ton canter	<b>600</b>
		pick up	<b>200</b>
18	<b>SCRAP METAL</b>		
	sack	Per 90 kg sack	<b>200</b>
	vehicle	Vehicle upto 4 tons	<b>3,000</b>
	vehicle	Exceeding 4 tons	<b>5,000</b>
	scrap bones	Per 90 kg sack	<b>50</b>
19	<b><u>TIMBER</u></b>		
	vehicles	4 tons and below	<b>500</b>
	trailer		<b>1,500</b>
	Fencing post(local)	Vehicle upto 4 tons	<b>400</b>
20	Fencing post(local)	4 tons and above	<b>1,000</b>
	Logs	Lorry Below 10 tons	<b>1,500</b>
	Logs	Trailer above 10 tons	<b>3,000</b>
21	cotton	Per bag 50 kg	<b>50</b>
22	<b>STOCK CESS</b>		
	Cattle/donkey/pig	Per head	<b>100</b>
	Goat/sheep	Per head	<b>50</b>
	Chicken	Per head	<b>10</b>
23	<b>TRANSPORT OF HIDES AND SKIN</b>		
		per hide	<b>25</b>
		per skin	<b>20</b>
		freezer charges	<b>1,000</b>

*The Kirinyaga County Finance Bill, 2013*

		boma charges cows	<b>100</b>
		boma charges goats	<b>50</b>
	pickup	upto 1 ton	<b>250</b>
	pickup	Not exceeding 4 ton	<b>300</b>
	pickup	Above 4 tons	<b>400</b>
<b>24</b>	<b>SAND CESS PER TRIP</b>		
	vehicle	Up to 3 tons	<b>400</b>
		Upto 7 tons	<b>700</b>
		Over 7 tons	<b>1,500</b>
	Semi trailers	Per semi trailer	<b>2,000</b>
<b>25</b>	<b>SAND PERMIT PER MONTH</b>		
	Vehicles upto 3 tons	Per month	<b>6,000</b>
	Vehicles upto 7 tons	Per month	<b>10,000</b>
	Vehicles over 7 tons	Per month	<b>15,000</b>
	Semi trailers	Per month	<b>18,000</b>
<b>26</b>	Animal food(hay)	Canter per trip	<b>300</b>
	Animal food(hay)	lorry per trip	<b>1,000</b>

**c) OTHER CHARGES**

<b>1</b>	Water kiosk pay fees	Per month	<b>600</b>
<b>2</b>	Sale of minutes of committee proceedings	Per committee	<b>1,000</b>
	Sale of County gazette	Per issue	<b>50</b>
<b>3</b>	Sale of various documents	Per page	<b>100</b>
<b>4</b>	Life dance(disco)	Per night	<b>1,000</b>
<b>5</b>	Application for county parcel of land (Rural)	Non refundable	<b>2,000</b>
<b>6</b>	Allocation of county parcels (Rural)	Per plots	<b>5,000</b>
<b>7</b>	Plot application fee (non refundable) Urban	Per plot	<b>2,000</b>
<b>8</b>	Allotment fee	Per plot	<b>3,000</b>
<b>9</b>	Murram(clay/red)charges	lorry per trip	<b>400</b>
		7 ton lorry	<b>400</b>
		10 ton lorry	<b>500</b>
		14 ton lorry	<b>700</b>

The Kirinyaga County Finance Bill, 2013

		21 ton lorry	<b>1,000</b>
		28 ton lorry	<b>1,500</b>
10	Motor vehicle(taxi)-stickers	p.a	<b>4,000</b>
		p.m	<b>450</b>
	<b>PARKING FEES</b>		
	Saloon Car	Per day	<b>30</b>
	Pickups	Per day	<b>50</b>
	Matatu	Per day	<b>50</b>
	Lorry	Per day	<b>100</b>
	Trailer	Per day	<b>200</b>
	<b>PSV VEHICLE</b>		
	1-7 passangers PSV	p.m	<b>1,000</b>
	8-10 passangers PSV	p.m	<b>1,000</b>
	11-18 passangers PSV	p.m	<b>1,500</b>
	19-35 passangers PSV	p.m	<b>2,100</b>
	over 35 passangers PSV	p.m	<b>3,000</b>
	<b>OTHERS</b>		
	trailors and semi trailers	p.m	<b>4,000</b>
	Lorries over 7 ton	per day	<b>200</b>
	lorries less than 7 ton	per day	<b>100</b>
	Saloon car(taxi)	per day	<b>30</b>
11	BODA BODA Stickers	p.a	<b>2,000</b>
		p.m	<b>300</b>
		Per day	<b>20</b>
12	Plot transfer fees	Per plot	<b>2,600</b>
	transfer of market stalls	per stall	<b>2,600</b>
	transfer of TOL	per TOL	<b>2,600</b>
	transfer of land	per land	<b>4,000</b>
13	Amalgamation of plot		<b>3,000</b>

*The Kirinyaga County Finance Bill, 2013*

	<b>CHANGE OF USER</b>		
	From Agricultural to residential	Per application	<b>3,500</b>
	From Agricultural to commercial	Per application	<b>3,500</b>
	from any other to industrial	Per application	<b>5,000</b>
14	Building inspection	Per application	<b>5,000</b>
15	Commercial plots/Commercial Residentials on private land	Plot p.a	<b>2,500</b>
16	<b>Plot extension fee</b>	Per plot	<b>3,000</b>
	Transfer of lease		<b>3,000</b>
	Extension of lease		<b>5,000</b>
	Application for lease		<b>6,000</b>
17	<b>Conset to charge a plot</b>		
	Mortagage below Ksh 50,000	Per plot	<b>2,000</b>
	Mortagage between Ksh 50,001 to Ksh 100,000	Per plot	<b>4,000</b>
	Mortagage between Ksh 100,001 to Ksh 150,000	Per plot	<b>5,000</b>
	Mortagage between Ksh 150,001 to Ksh 200,000	Per plot	<b>6,000</b>
	Mortagage between Ksh 200,001 to Ksh 300,000	Per plot	<b>7,000</b>
	Mortagage between Ksh 300,001 to Ksh 500,000	Per plot	<b>9,000</b>
	Mortagage above Ksh 500,000- additional Ksh 3000 per every 500,000/=	Per plot	<b>5,000</b>
	discharge of charge	per plot	<b>3,000</b>
18	Plot dispute fee	Per plot	<b>5,000</b>
19	Application fee for a kiosk	Per kiosk	<b>1,500</b>
20	Application for transfer of business		<b>1,000</b>
21	Tender application fee (non-refundable)	Contract upto 1m	<b>1,000</b>
		Contract over 1m	<b>3,000</b>
22	Sub-division- plot	Per parcel	<b>2,600</b>
	-Village plot	Per parcel	<b>2,600</b>
	Subletting fee		<b>1,000</b>
23	Additional of partner	Per parcel	<b>2,000</b>
24	Plot reinstatement fees/re-beaconing-plots	Per plot	<b>2,000</b>

*The Kirinyaga County Finance Bill, 2013*

25	Plot reinstatement fees/re-beaconing-Village plots	Per plot	<b>2,000</b>
26	penalty for non payment of property rent	Per month cumulative	<b>3 percent</b>
27	Documentary	Per day	<b>10,000</b>
28	Simu ya jamii	In a shop p.a	<b>2,000</b>
	Simu ya jamii	Along the verandah	<b>1,000</b>
29	Impounding-cow/donkey/pig	Per day	<b>1,000</b>
	-Sheep/goat	Per day	<b>500</b>
	-chicken	Per day	<b>50</b>
	-Dog	Per Day	<b>500</b>
30	<b>SEARCH FEE FOR COUNTY DOCUMENTS</b>		
	Business permits	Per document	<b>1,000</b>
	Other documents	Per document	<b>500</b>
31	<b>TRADE FAIRS/ EXHIBITION PROMOTION</b>		
	Individual	Per day	<b>500</b>
	Commercial	Per day	<b>5,000</b>
	<b>ROADSHOWS</b>		
	Corporates	Per day	<b>10,000</b>
	Individuals	Per day	<b>1,000</b>
32	Hire of grader per machine hr (Wet rate)	Per machine hr	<b>10,000</b>
	Hire of grader per machine hr (Dry rate)	Per machine hr	<b>5,000</b>
	Hire of Shovel per machine hr (Wer rate)	Per machine hr	<b>10,000</b>
	Hire of Shovel per machine hr (Dry rate)	Per machine hr	<b>5,000</b>
33	Advertisement of bill board -mega illuminated	per sq.m p.a	<b>1,500</b>
	Others - illuminated	per sq.m p.a	<b>2,000</b>
34	Sign board on county property/area –size 2'by 3' and above	p.a	<b>5,000</b>
	-others smaller	p.a	<b>500</b>
	Advertisement of wall branding	per sq.m p.a	<b>2,500</b>
35	(1)Application fee for S.B permit	p.a	<b>500</b>
	(2)Renewal of permit	p.a	<b>300</b>
36	Application of approval of registration of educational institution private	p.a	<b>3,000</b>

*The Kirinyaga County Finance Bill, 2013*

37	Inspection of private learning institution/public	p.a	<b>5,000</b>
38	Penalty for illegal construction without approved building plan		<b>10,000</b>
39	Surcharge on non-matatu parking area penalty	Per day	<b>2,600</b>
40	Intial mining approval		<b>50,000</b>
41	Impounding of goods of defaulters at barter mkt	On a mkt day	<b>Double charge</b>
42	Manure from slaughterhouse	Pick up	<b>1,000</b>
		Canter	<b>1,500</b>
		lorry	<b>2,000</b>
43	Hire of social hall	Per meeting	<b>2,000</b>
44	<b>BUS PARKING FEES</b>		
	Bus -62 seater	Per trip	<b>100</b>
	Matatu/mini-bus 41 seater	Per trip	<b>60</b>
	Saloon car(taxi)	Per trip	<b>20</b>
	Matatu 14 seater	Per trip	<b>40</b>
45	<b>SLAUGHTER HOUSES</b>		
	Cattle/Pig	Per head	<b>200</b>
	Goat/sheep	Per head	<b>100</b>
	Meat transporter - hand drawn cart		<b>200</b>
	Meat transporter - vehicle		<b>1,500</b>
	Slaughter man's fee	Per day	<b>500</b>
	Hen/bird	Per head	<b>10</b>
46	Damage to barrier bar	Per bar	<b>15,000</b>
47	<b>PENALTY FOR EVADING</b>		
	Barrier collection point	Per vehicle	<b>10,000</b>
	<b><u>IMPOUNDING</u></b>		
	Vehicle impound first 7 days	Above 7 tons	<b>5,000</b>
	After the 7 <sup>th</sup> day	Below 7 tons per day	<b>1,000</b>
	After the 7 <sup>th</sup> day	Above 7 tons	<b>1,500</b>
	Towing charges upto 1 ton (Day)	Within the Sub-counties	<b>2,000</b>
	Towing charges upto 1 ton (Night)	Within the Sub-	<b>2,000</b>

The Kirinyaga County Finance Bill, 2013

		counties	
	Towing charges above 1 ton (Day)	Within the Sub-counties	<b>2,500</b>
	Towing charges above 1 ton (Night)	Within the Sub-counties	<b>2,500</b>
	Towing charges buses/trailers (Day)	Within the Sub-counties	<b>3,500</b>
	Towing charges buses/trailers (Night)	Within the Sub-counties	<b>3,500</b>
	Unclamping fees		<b>1,000</b>
	Clamp tampering (penalties)		<b>5,000</b>
48	Penalty on S.B peermit	p.a	<b>36 percent</b>
<b>49</b>	<b><u>PLOTS Rent</u></b>		
	<u>Sagana</u>	p.a	<b>2,170</b>
	<b><u>Wanguru</u></b>		
	pLot rent	p.a	<b>1,270</b>
	<b><u>Wanguru</u></b> <b>Rates</b>	p.a.	<b>1,000</b>
	<b><u>others towns</u></b>		
	pLot rent	p.a	<b>970</b>
	Rates	p.a.	<b>1,000</b>
50	<b>MARKET STALL</b>		
	<b>Sagana</b>	p.a	<b>1,300</b>
	<b>Kagio</b>	p.a.	<b>1,300</b>
	<b><u>Wanguru</u></b>		
	pLot rent	p.a	<b>670</b>
	<b><u>Wanguru</u></b> Rates	p.a.	<b>1,000</b>
	pLot rent	p.a	<b>500</b>
	<b><u>OTHERS TOWNS</u></b>		
	pLot rent	p.a	<b>670</b>

The Kirinyaga County Finance Bill, 2013

	Rates	p.a	<b>1,000</b>
	Refuse collection (On Business Premises)	p.a	<b>300</b>
51	<b>LOCK-UPS</b>		
	<b>Sagana</b>	p.a	<b>1,800</b>
	<b>Kagio</b>	p.a	<b>1,800</b>
	<b>wanguru</b>		
	pLot rent	p.a	<b>670</b>
	Rates	p.a	<b>1,000</b>
	<b><u>OTHERS TOWNS</u></b>		
	pLot rent	p.a	<b>870</b>
	Rates	p.a	<b>1,000</b>
	<b>Market stall rent per month - Kerugoya</b>		
	Nos 1-40	Per month	<b>500</b>
	Nos 41-48	Per month	<b>400</b>
	Nos 49-71	Per month	<b>600</b>
	<b>Kutus market behind bus park</b>		
	Hotels	Per month	<b>1,000</b>
	Others	Per month	<b>600</b>
	<b>Bus park stall rent</b>		
	Kerugoya bus park hotels	Per month	<b>3,000</b>
	Others	Per month	<b>1,600</b>
	Kutus bus park stalls	Per month	<b>1,600</b>

**RENTAL HOUSES**

	Milimani 3 bedroom with servant quarter	Per month	<b>10,500</b>
	Kamukunji 2 bedroom	Per month	<b>4,500</b>
	Congo estate 2 bedroom	Per month	<b>6,000</b>
	Congo estate 1 bedroom	Per month	<b>3,600</b>
	Kianyaga 2 bedroom	Per month	<b>6,000</b>
	Kianyaga 1 bedroom	Per month	<b>3,600</b>
	Baricho 1 bedroom	Per month	<b>3,600</b>



*The Kirinyaga County Finance Bill, 2013*

	Biafra 2 bedroom	Per month	<b>6,000</b>
	Biafra 1 bedroom	Per month	<b>4,500</b>
	Forty Rental 2 bedroom	Per month	<b>7,500</b>

**OCCUPATION PERMIT FEE**

	Residential		<b>4,500</b>
	Commercial		<b>7,000</b>
	Industrial		<b>12,000</b>
	Institutions		<b>9,500</b>
	Application for certified copy of plan		<b>1,000</b>

**CONSERVANCY FEE**

	Licensed premise per year		<b>1,500</b>
	General Kiosk and Market stalls p.a		<b>500</b>
	Canteen p.a		<b>2,000</b>
	Hawkers p.a		<b>540</b>
	private rental houses per month		<b>540</b>
	large industries per month		<b>5,000</b>
	Light industries per month		<b>3,500</b>
	High schools per month		<b>3,150</b>
	Hospitals/Nursing homes per month		<b>4,000</b>
	Domestic refuse in all housing estates		<b>540</b>

**PLAN PREPARATION AND APPROVAL**

52	<b>LOCK-UP-PLAN</b>		
	Plan fee-lock-up (preparation)		<b>4,000</b>
	Plan Approval-lock-up		<b>3,000</b>
53	<b>MARKET STALL-PLAN</b>		
	Approval-M/stall plan		<b>700</b>
	Sale of plans/planning fees - standard		<b>2,500</b>
	Special		<b>3,500</b>
	Kiosk		<b>1,500</b>
	Alteration fee for plans		<b>1,500</b>

*The Kirinyaga County Finance Bill, 2013*

54	Building plan & approval-Telephone mast(booster)		<b>20,000</b>
55	Cutting across a council access road		<b>2,000</b>
	Road cutting - Tarmac		<b>7,500</b>
	Earth		<b>2,000</b>
	Closure of road	per day	<b>2,000</b>
56	Hire of stadium (Kerugoya)	per day	<b>3,000</b>
	Hire of stadium other towns	Per day	<b>2,000</b>
	Hire of stadium hall	per day	<b>2,000</b>
	Hire of tipper lorry (Wet)	Per KM	<b>500</b>
	Minimum charge per Lorry		<b>3,000</b>
57	Scheme plan -commercial	Per plan	<b>2,500</b>
	-others	Per plan	<b>2,000</b>
	-plots rates	Per plan	<b>2,000</b>
58	Caution to properties	Per property	<b>2,000</b>
	Rice Husks	Pick up per trip	<b>100</b>
		Lorry per trip	<b>1,000</b>
		Canter per trip	<b>500</b>
		Bale	<b>2/=</b>
59	Telephone Mast		
	-Put on roof top	P.a	<b>30,000</b>
	-Put On The Ground	P.a	<b>50,000</b>
	Fibre optic Cables	Per meter	<b>50</b>

**FORTH SCHEDULE**

**PERMIT/LICENCE FEES FOR VARIOUS BUSINESS**

**Part I – General Traders and Retail Services**

The following permit/licence fees shall be charged on the business listed in first and second columns at the rate specified in either in the third, fourth or fifth column depending on categories/Zone.

	<b>BUSINESS</b>	<b>Major Zones</b>	<b>Medium Zones</b>	<b>Small Zones</b>
	GENERAL TRADE, WHOLESALE, RETAIL, SHOPS, PERSONAL SERVICES Such as:  Distributors, Traders, Wholesalers, Hypermarkets, Retailers, Shops, Boutiques, Chemists, Butcheries, Personal Service Providers Kiosks.			
		<b>Ksh. per annum</b>	<b>Ksh. per annum</b>	<b>Ksh. per annum</b>
100				
103	Mega store, Hypermarket, Large multi-department store, Supermarkets / Wholesalers: over 100 employees / over 3000 sq.m. prime location	42,000	36,000	30,000
105	Large trader, shop or retail store or personal service: 21- 100 employees / 300 - 3000 sq.m / fair location	14,000	12,000	10,000
110	Medium trader shop or retail service: 5 - 20 employees / 50 - 300 sq.m / fair location	7,000	6,000	5,000
115	Small trader shop or retail service: Up to 4 employees / less than 50 sq.m / far away location	3,500	3,000	2,500
120	Kiosk: Light or temporary construction less than 5 sq.m	2,800	2,400	2,000
195	Other general merchant shop and retail service	2,800	2,400	2,000

**Part II - INFORMAL SECTOR**

The following permit/licence fees shall be charged on the business listed in first and second columns at the rate specified in either in the third, fourth or fifth column depending on categories/Zone.

	<b>BUSINESS</b>	<b>Major</b> Urban Zone	<b>Medium</b> Urban Zone	<b>Small</b> Urban Zone
<b>200</b>	INFORMAL SECTOR Including: Hawkers, Street Vendors & Small Traders and Service Providers operation on the street, verandah or temporary building	<b>Ksh per annum</b>	<b>Ksh per annum</b>	<b>Ksh per annum</b>
205	1 hawker with motor vehicle	3,500	3,000	2,500
210	1 hawker without motor vehicle	2,800	2,400	2,000
215	Small informal sector trader / service provider e.g. Shoe shiner, shoe repairer, street vendor (newspapers, soda, sweets, cigarettes etc.)	1,400	1,200	1,000
220	Semi permanent informal sector trader: Up to 2 persons in verandah or temporary building	2,100	1,800	1,500
295	Other informal sector	1,400	1,200	1,000

**Part III - TRANSPORT STORAGE AND COMMUNICATIONS**

The following permit/licence fees shall be charged on the business listed in first and second columns at the rate specified in either in the third, fourth or fifth column depending on categories/Zone.

	<b>BUSINESS</b>	<b>Major</b> Urban Zone	<b>Medium</b> Urban Zone	<b>Small</b> Urban Zone
<b>300</b>	TRANSPORT, STORAGE AND COMMUNICATIONS Such as: Maritime & Airlines, International Carriers, Transportation Co operating, Taxis-Matatus-Buses-Lorries-Planes-Boats. Driving Schools, Tour/Safari operators, Petrol Stations, Storage Facilities, Cold Storage Facilities, Publishing Co.-Newspapers, Books, Text-Telephone Co., Radio/TV Broadcaster, Internet Provider.	<b>Ksh per annum</b>	<b>Ksh per annum</b>	<b>Ksh per annum</b>
305	Large transport company: 30 - 50 vehicles & / or premises of 500 - 1000 sq.m	56,000	48,000	40,000
310	Medium transport company: 6 - 30 vehicles & / or			

*The Kirinyaga County Finance Bill, 2013*

	premises of 300 - 500 sq.m	21,000	18,000	15,000
315	Small transportation company: 2 - 5 vehicles & / or premises of 50 - 300 sq.m	7,000	6,000	5,000
	<b>Other transportation company: 1 vehicle / up to 50 sq.m</b>	<b>4,900</b>	<b>4,200</b>	<b>3,500</b>
320	Independent transport operator: 1 vehicle / 1 Taxi & not in an office	3,500	3,000	2,500
325	Large petrol filling station: over 6 pumps or with garage / workshop and spares retail shop	14,000	12,000	10,000
330	Medium petrol filling station: 4 - 6 pumps or with garage / workshop or spares retail shop	7,000	6,000	5,000
335	Small petrol filling station: Up to three pumps and without garage / workshop or retail shop	4,900	4,200	3,500
340	Large cold storage facility: Over 1000 sq.m	38,500	33,000	27,500
345	Medium cold storage facility: From 101 - 1,000 sq.m	17,500	15,000	12,500
350	Small cold storage facility: Up to 100 sq.m	8,400	7,200	6,000
355	Large storage facility: Over 5000 sq.m go down / warehouse liquid storage tanks complex	35,000	30,000	25,000
360	Medium storage facility: From 1000 - 5000 sq.m	14,000	12,000	10,000
365	Small storage facility: Up to 1000 sq.m	7,000	6,000	5,000
	<b>Large private vehicles parking: Capacity; over 100 vehicles</b>	<b>35,000</b>	<b>30,000</b>	<b>25,000</b>
	<b>Medium private vehicles parking: Capacity; 51 - 100 vehicles</b>	<b>14,000</b>	<b>12,000</b>	<b>10,000</b>
	<b>Small private vehicles parking: Capacity; 1 - 50 vehicles</b>	<b>7,000</b>	<b>6,000</b>	<b>5,000</b>
370	Large communications company: over 100 employees & / or premises over 5,000 sq.m	63,000	54,000	45,000

*The Kirinyaga County Finance Bill, 2013*

375	Medium communications company: 21 - 100 employees & / or premises of 1501 - 5000 sq.m	38,500	33,000	27,500
380	Small communications company: 1 - 20 employees & / or premises of 1 - 300 sq.m	21,000	18,000	15,000
395	Other transport, storage and communications	4,900	4,200	3,500

***Part IV - ACCOMMODATION AND CATERING***

The following permit/licence fees shall be charged on the business listed in first and second columns at the rate specified in either in the third, fourth or fifth column depending on categories/Zone.

	<b>BUSINESS</b>	<b>Major Urban Zone</b>	<b>Medium Urban Zone</b>	<b>Small Urban Zone</b>
<b>500</b>	ACCOMODATION 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 club & Casinos.	Ksh per annum	Ksh per annum	Ksh per annum
503	Large high standard lodging house / hotel D class with over 100 rooms	70,000	60,000	50,000
506	Medium high standard lodging house / hotel D class with 41 to 100 rooms	49,000	42,000	35,000
509	Small high standard lodging house / hotel D class with up to 40 rooms	35,000	30,000	25,000
512	Large lodging house with restaurant and / or bar B/C class basic standard with over 15 rooms	31,500	27,000	22,500
515	Medium lodging house with restaurant and / or bar B/C class basic standard with 6 to 15 rooms	24,500	21,000	17,500
518	Small lodging house with restaurant and / or bar B/C class basic standard with up to 5 rooms	17,500	15,000	12,500
521	Large lodging house B/C class basic standards with over 15 rooms	28,000	24,000	20,000

*The Kirinyaga County Finance Bill, 2013*

524	Medium lodging house B/C class basic standard with 6 to 15 rooms	17,500	15,000	12,500
527	Small lodging house B/C basic standard with up to 5 rooms	10,500	9,000	7,500
540	Large restaurant with bar / membership club with over 30 customers / members	21,000	18,000	15,000
543	Medium restaurant with bar / membership club with 11 - 30 members / customers	10,500	9,000	7,500
546	Small restaurant with bar / membership club; Up to 10 customers / members	7,000	6,000	5,000
549	Large eating house / snack bar / tea house / outside catering / hotel with no lodging or alcohol served with over 20 customers	10,500	9,000	7,500
552	Medium eating house; snack bar / tea house / no lodging or alcohol served; 6 - 20 customers	7,000	6,000	5,000
555	Small eating house; snack bar / tea house / hotel with no lodging or alcohol served; Up to 6 customers	4,900	4,200	3,500
558	Butchery with roast meat and / or soup kitchen	7,000	6,000	5,000
561	Large bar / traditional beer seller; Over 50 customers	10,500	9,000	7,500
564	Medium bar / traditional beer seller; 16 - 50 customers	8,400	7,200	6,000
567	Small bar / traditional beer seller; Up to 15 customers	5,600	4,800	4,000
571	Large night club / casino; Over 50 customers	35,000	30,000	25,000
574	Medium night club / casino; 16 - 50 customers	21,000	18,000	15,000
577	Small night club / casino; Up to 15 customers	14,000	12,000	10,000
595	Other catering and accommodation	4,900	4,200	3,500
	<b>BUSINESS</b>	<b>Major Urban Zone</b>	<b>Medium Urban Zone</b>	<b>Small Urban Zone</b>
	AGRICULTURE, FORESTRY & EXPLOITATION OF NATURAL RESOURCES Such as:	Ksh per annum	Ksh per annum	Ksh per annum



*The Kirinyaga County Finance Bill, 2013*

<b>400</b>	Production of coffee, Tea, Fruits, Flowers, Cereals, Vegetables and horticultural products, Grains storage and processing, Mills & Posho mills, bakeries, Forestry and Timber production, Sawmills, Coal production. Animal breeding, Dairy products processing, slaughterhouses. Mininh and other Natural Resources Extraction activities.			
405	Large agricultural producer, processor, dealer, exporter with over 50 employees	45,500	39,000	32,500
410	Medium agricultural producer, processor, dealer, exporter with 11 - 50 employees	17,500	15,000	12,500
415	Small agricultural producer, processor, dealer, exporter with 4 - 10 employees	5,600	4,800	4,000
420	Large mining or natural resources extraction operation with over 50 employees	56,000	48,000	40,000
425	Medium Mining or Natural Resources Extraction operation with 4- 50 employees	31,500	27,000	22,500
430	Small mining or natural resources extraction operation with upto 3 employees	17,500	15,000	12,500
495	Other agricultural, forestry and natural resources exploitation; 1 person acting individually	5,600	4,800	4,000
	Mining on County government land per plot			5,000

***Part V- PROFESSIONAL, TECHNICAL AND FINANCIAL SERVICES***

The following permit/licence fees shall be charged on the business listed in first and second columns at the rate specified in either in the third, fourth or fifth column depending on categories/Zone.

	<b>BUSINESS</b>	<b>Major Urban Zone</b>	<b>Medium Urban Zone</b>	<b>Small Urban Zone</b>
<b>600</b>	PROFESSIONAL & TECHNICAL SERVICES Such as:Firms &/or individual offering services on legal issues, Financial, Management, Engineering, Architecture, Valuing, Engineering, Surveying, Accountancy, Secretarial support, Data processing, etc Stock & Insurance brokering, Security-protection, Clearing-forwarding goods, book making, Kenya Sweepstakes Charity included. Banks, Forex Bureu money lenders; Real Estate developing-Financing company.	Ksh per annum	Ksh per annum	Ksh per annum
605	Large professional services firm with over 50 employees /		54,000	45,000

*The Kirinyaga County Finance Bill, 2013*

	professionals /technicians/ guards etc. & / or area over 300 sq.m	63,000		
610	Medium professional services firm with 20 – 50 employees & or area of 100 - 300 sq.m	31,500	27,000	22,500
615	Small professional services firm with 1 - 20 employees & or area up to 100sq.m	14,000	12,000	10,000
620	Independent technical operator / 1 person acting individually / typist / accountant / book-keeper etc.	4,900	4,200	3,500
625	Large financial services including Saccos and co-operative societies with over 25 employees & / or premises over 300 sq.m	66,500	57,000	47,500
630	Medium financial services including Saccos and co-operative societies with 6 – 24 employees & / or premises of 100 – 300sq.m	45,500	39,000	32,500
635	Small financial services including Saccos and co-operative societies with up to 5 employees & / or premises up to 100sq.m	31,500	27,000	22,500
695	Other financial services including financial consultants / creditors / loans on assets firms with no money accounts / 1 person acting individually etc.	4,900	4,200	3,500
	Money points / ATMs / money machines separate from branch / office (per ATM)-By banks	21,000	18,000	15,000
	Bank Agent	10,500	9,000	7,500
	Bank Sub-Agent	8,500	7,500	5,000
	M-pesa	9,000	7,500	5,000
	M-pesa Sub-Agent	7,500	6,000	4,000
	Large cyber cafes / bureaus with over 20 computers / machines	21,000	18,000	15,000
	Medium Cyber cafes / bureau with 6 – 20 computers / machines	10,500	9,000	7,500
	Small Cyber cafes / bureau with 2 – 5 computers / machines	7,000	6,000	5,000

*The Kirinyaga County Finance Bill, 2013*

	Other professional and technical services with 1 computer / 1 machine	4,900	4,200	3,500
--	---	-------	-------	-------

**Part VI - PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT**

The following permit/licence fees shall be charged on the business listed in first and second columns at the rate specified in either in the third, fourth or fifth column depending on categories/Zone.

	<b>BUSINESS</b>	<b>Major Urban Zone</b>	<b>Medium Urban Zone</b>	<b>Small Urban Zone</b>
<b>700</b>	PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT SERVICES Such as: private Education Institutions, including Universities, Museums, Nurseries, Primary and Secondary school, Professional Training Centers/Polytechnics institutes teaching computers-accountancy-secretarial skills, etc. Private Health Clinics and Doctor's Surgeries; consulting offices of Doctors, Dentists, Physiotherapists, Psychologists & other health professional. Herbalists and traditional Medicine Practitioners. Funeral Services, Funeral homes, entertainment facilities including Cinema, Theatre, Video show/Amusement Arcade, Juke Box Arcade, Games Machines Arcade/Sports Club, Gym.	Ksh per annum	Ksh per annum	Ksh per annum
705	Private higher education institution; any type of private university college or higher education institution	31,500	27,000	22,500
710	Large private education institution; nursery, primary & secondary schools with over 100 pupils	21,000	18,000	15,000
715	Medium private education institution; with 31 - 100 pupils or fees of kshs. 30,000 - 50,000 per year	10,500	9,000	7,500
720	Small private education institution with 30 pupils or fees of up to kshs. 30,000 per year	7,000	6,000	5,000
725	Large private health facility hospitals, clinic, nursing home etc. providing over 30 beds overnight	49,000	42,000	35,000
730	Medium private health facility with 11 - 30 beds	31,500	27,000	22,500
735	Small private health facility with up to 10 beds	21,000	18,000	15,000
740	Health clinic / doctor's surgery/ doctor / dentistry / physiotherapist / psychologist or other health professional office with no overnight accommodation available	7,000	6,000	5,000
745	Traditional health services; herbalist traditional healer etc.	5,600	4,800	4,000

*The Kirinyaga County Finance Bill, 2013*

750	Large entertainment facility; cinema / theatre / video show / amusement arcade / games machines arcade / sports club / gym etc. over 100 seats / over 10 machines / over 50 members	31,500	27,000	22,500
755	Medium entertainment facility with 50 - 100 seats / 4 - 10 machines / 16 - 50 members	17,500	15,000	12,500
760	Small entertainment facility with up to 50 seats / up to 3 machines / up to 15 members	10,500	9,000	7,500
	Mobile cinema operator; 1 person acting individually	4,900	4,200	3,500
795	Other education, health and entertainment services	5,600	4,800	4,000
	Hearse Services	8,000	7,000	5,000

***Part VI - INDUSTRIAL PLANTS, FACTORIES, WORKSHOP, CONTRACTORS***

The following permit/licence fees shall be charged on the business listed in first and second columns at the rate specified in either in the third, fourth or fifth column depending on categories/Zone.

	<b>BUSINESS</b>	<b>Major Urban Zone</b>	<b>Medium Urban Zone</b>	<b>Small Urban Zone</b>
<b>800</b>	<b>INDUSTRIAL PLANTS, FACTORIES, WORKSHOPS, CONTRACTORS</b> Such as: Manufacture, Process and Assembly of products, vehicles, machinery and equipment and Workshops servicing and repairing products, vehicles, machinery and equipment. Also including Contractors of new buildings restoration and service –repair	Ksh per annum	Ksh per annum	Ksh per annum
805	Large industrial plant with over 75 employees & or premises over 2500 sq.m	70,000	60,000	50,000
810	Medium industrial plant with 16 - 75 employees & or premises of 100 sq.m - 2500 sq.m	49,000	42,000	35,000
815	Small industrial plant with 6 - 15 employees & or premises of 51 sq.m - 100 sq.m	28,000	24,000	20,000
	<b>Other industrial plant / factory with 1 - 5 employees &amp; or premises of 1 sq.m - 50 sq.m</b>	<b>14,000</b>	<b>12,000</b>	<b>10,000</b>
820	Large workshop / service / repair contractor with over 20 employees & or premises of 501 sq.m - 1000 sq.m	35,000	30,000	25,000

*The Kirinyaga County Finance Bill, 2013*

825	Medium workshop / service / repair contractor with 6 - 20 employees & or premises of 25 sq.m - 500 sq.m	14,000	12,000	10,000
830	Small workshop / service / repair contractor with up to 5 employees & or premises of up to 25 sq.m	4,900	4,200	3,500
895	Other manufacturer / workshop / factory / contractor with one person acting individually	4,900	4,200	3,500