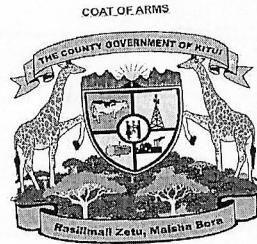


COUNTY GOVERNMENT OF KITUI



THE COUNTY ASSEMBLY
THIRD ASSEMBLY – (THIRD SESSION)

COMMITTEE ON FINANCE AND ECONOMIC PLANNING REPORT ON
CONSIDERATION OF THE KITUI COUNTY FINANCE BILL, 2024
(COUNTY ASSEMBLY BILL, NO. 4, 2024)

Done
Approved,
[Signature]
Dukonye

Clerk Chambers,
County Assembly Buildings,
Kitui, Kenya

November, 2024

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ACRONYMS AND ABBREVIATIONS

- CECM -County Executive Committee Member
- FY - Financial Year.
- PFM - Public Finance Management Act, 2012.
- PWDs - Persons with Disabilities.

1.0 PREAMBLE

Hon. Speaker,

Chapter 12 of the Constitution of Kenya, 2010, and the Public Finance Management Act, 2012, entitles the legislature to manage public resources through mobilization, allocation, monitoring, and control.

Further, Article 209 of the Constitution, 2010, gives Counties the power to impose property rates, entertainment taxes, any other tax authorized to be imposed by an Act of Parliament, and other charges for services the county provides.

Owing to this, it is imperative to have in place the requisite legislation and other necessary legislative instruments approved by the Assembly to support the local collections as envisioned under Section 133 of the Public Finance Management Act.

2.0 MANDATE OF THE COMMITTEE

Hon. Speaker,

The committee's mandate, functions and roles as stipulated in the County Assembly Standing Orders No. 190 (4) and (5) and as contained in the second schedule of the same outline the subject areas for the sectoral committees. The County Assembly Standing Order No. 190 (5) (b) states that; *'Each Sectoral Committee shall study the programme and policy objectives of departments and the effectiveness of the implementation'*

3.0 COMPOSITION OF THE COMMITTEE

Hon. Speaker,

The Sectoral Committee on Finance and Economic Planning was established pursuant to the provisions of Standing Order No. 190 and it comprises the following Members:

1. Hon. Munyoki Mwinzi - Chairperson
2. Hon. Waziri Bakari - V/chairperson

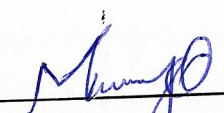
- | | |
|--------------------------------|----------|
| 3. Hon. Paul Maluki | - Member |
| 4. Hon. Benjamin Mulandi | - Member |
| 5. Hon. Mary P. Ndumbu | - Member |
| 6. Hon. David Masaku Munyau | - Member |
| 7. Hon. Peter Kitonyo Mwanza | - Member |
| 8. Hon. Munira Mohamed | - Member |
| 9. Hon. Nzavu Mwanzia | - Member |
| 10. Hon. Grace Syoindo Mulandi | - Member |
| 11. Hon. Mary Mbithe | - Member |

4.0 ACKNOWLEDGEMENT

Hon. Speaker,

The Committee extends her appreciation to the Office of the Speaker and that of the Clerk of the County Assembly for the support and facilitation accorded to her in the execution of its mandate, and the opportunity accorded to its members to develop this report.

I also wish to extend my sincere gratitude to the Secretariat for the input and valuable contributions during the compilation of this report.

SIGNATURE  DATE 16/11/2024

HON. MUNYOKI MWINZI- MCA

**CHAIRPERSON, COMMITTEE ON FINANCE AND ECONOMIC
PLANNING**

COUNTY ASSEMBLY OF KITUI.

REPORT PREPARED BY;

- | | |
|-------------------------|---------------------------|
| 1. Mr. Cyrus Kiema | - Senior Clerk Assistant. |
| 2. Mr. Swazuri Makuthu | - Clerk Assistant. |
| 3. Ms. Margaret Muthami | - Fiscal Analyst |
| 4. Mr. Benedict Mutuku | - Hansard Reporter |

5.0 BACKGROUND

Hon. Speaker,

Section 133 of the Public Finance Management Act, 2012 requires that *“not later than ninety days after passing the Appropriation Bill, the County Assembly shall consider and approve the Finance Bill with or without amendments.”*

Further, County Assembly of Kitui Standing Orders No. 110 on the introduction of the Bills to the Assembly in sub-section (6) provides that; *“A Bill shall be signed by the Member in charge of it and shall be introduced by way of First Reading in accordance with Standing Order 119 (First Reading of Bills)”*.

Upon submission, the Kitui County Finance Bill 2024 was committed to the Committee on Finance and Economic Planning by way of the First Reading on Wednesday 16th October, 2024 during the afternoon sitting pursuant to the provisions of Standing Order 120(1). The Committee was tasked with overseeing public participation on the proposed bill and subsequently undertaking its consideration in line with the Committee's mandate as relates to Standing Order No. 190 (5) and the Second Schedule of the Kitui County Assembly Standing Orders.

Regrettably, it is worth noting that the Ministry of Finance, Economic Planning, and Revenue Management submitted the Kitui County Finance Bill 2024 late to the County Assembly. This is the second time the Ministry has submitted the Finance Bill late to the County Assembly. The Finance Bill being a statutory document with timelines, the Ministry of Finance, Economic Planning and Revenue Management has violated, shown disregard and lack of commitment to Section 132(2) of the Public Finance Management Act, 2012.

Nonetheless, to ensure the Kitui citizenry gets the services they deserve and that the County Government of Kitui achieves its own source revenue (OSR) target, the Committee had to proceed to consider the Finance Bill 2024.

Hon. Speaker,

As envisaged in Article 118 (1)(b) as read together with Standing Order No. 120 (3), the Committee to which a Bill is committed is mandated to facilitate public participation and shall take into account the views and recommendations of the public and relevant stakeholders when making a report to the County Assembly.

The County Assembly placed an advert in the print media on 23rd October, 2024 (*Annex iv*) inviting members of the general public to attend to public participation or submit to the County Assembly written memoranda on the Kitui County Finance Bill, 2024. The committee did not receive any memorandum.

Further, the committee conducted a public hearing on the Finance Bill, 2024 in different parts of the County as indicated below: -

Day One: Monday, 4th/11/2024

- i. Kyambiti Centre – Mulango Ward- Kitui Central Sub-County
- ii. Matinyahi Multipurpose Hall- Matinyani Ward- Kitui West Sub-County.

Day Two: Tuesday, 5th/11/2024

- i. Kyamatu Market Shed in Voo/Kyamatu Ward – Kitui East Sub-County.
- ii. Kamutei Redeemed Gospel Church in Athi Ward- Kitui South Sub-County.

Day Three: Wednesday, 6th/11/2024

- i. Kyome/Thaana Ward Headquarter's Office in Kyome/Thaana Ward Mwingi West Sub-County.
- ii. Kisasi A.I.C in Kisasi Ward Kitui Rural Sub-County.

Day Four: Thursday, 7th/11/2024

- i. Katse Market Shed- in Mumoni Ward Mwingi North Sub-County.
- ii. Waita Market Shed in Waita Ward- Mwingi Central Sub-County.

After the completion of the exercise, the reports for these public participation centres were compiled (*Annex v*). Subsequently, the committee held a virtual meeting on Friday 8th November 2024 at Governor's Corner- Parkside Villa Hotel, beginning from 11.00 a.m. to 2.00 p.m. During the meeting, members of the public were invited to give their submissions through an interactive virtual meeting on the Google Meet platform via the link <https://meet.google.com/zno-xgvv-jik> (*Annex iv*)

Thereafter, the committee retreated to Pridelnn-Flamingo in Mombasa County from 11th -16th November 2024 to examine and interrogate the public participation reports, and virtual meeting report and compiled this report for adoption by this honourable house.

6.0 OVERVIEW OF THE FINANCE BILL, 2024.

Hon. Speaker,

The submitted Kitui County Finance Bill, FY 2024 contains five parts as explained below: -

PART I – PRELIMINARY

The preliminary part contains the short title and commencement and; Objects and Purpose of the Act.

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

1. Imposition, variation of taxes, rates, fees and charges.
2. Directions, resolutions made under provisions of Local Governments Act.

The purpose of this part is to ensure that the revenue base of the County is not affected through any omissions by enacting this law.

PART III – FINES AND PENALTIES.

This includes penalties charged on outstanding rates for property taxes, penalties on outstanding rates for property taxes, house rent, business permits and general penalties.

PART IV – MISCELLANEOUS PROVISIONS.

This part of the bill outlines miscellaneous provisions for appointment and duties of an agent for collection of revenue, measures to prevent non-remittance of collected revenue, amendment to Schedules and provides for power to make regulations.

PART V – SCHEDULES.

The Bill has two schedules, the first schedule prescribes the taxes, charges, fees and rates while the second schedule provides a classification of the various categories of markets/economic zones within the County. This categorization assists in prescribing the fees and charges.

Hon. Speaker,

The memorandum of objects and reasons of this Bill is to prescribe the rates of taxes, fees and charges from properties which include land and buildings, businesses, markets, agricultural produce, outdoor advertisement, health services, vehicle parking, heritage sites, county parks, entertainment and mining and extraction activities.

7.0 CONSIDERATION OF THE KITUI COUNTY FINANCE BILL 2024.

Hon. Speaker,

In compiling this report, the Committee held six (6) day sittings at Pridelnn Flamingo in Mombasa County from 11th to 16th November 2024, during which time it critically examined the Bill in relation to the Committee's decision on the implementation of the Kitui County Finance Act, 2023, and its challenges. The Bill has proposed unbundling and minimal revision of charges to provide efficiency and convenience in the revenue administration process.

This comparative analysis was necessary to establish a basis of reference in making appropriate recommendations to this report.

Hon. Speaker,

The Committee was also guided by the following key factors;

- i. The prevailing economic environment within the County and economic zones are classified in different groupings under the Second Schedule of the Bill.
- ii. The effectiveness and success in the implementation of the previous Finance Acts.
- iii. The drive to increase the revenue envelope for the County through different revenue streams proposed.
- iv. The need to create a conducive environment for investors within the County which would immensely contribute towards revenue generation and improve the livelihoods of the citizenry through employment.
- v. The need to have a good revenue administration system through the application of principles of optimal taxation and the best practices in undertaking the same.

8.0 GENERAL FINDINGS AND OBSERVATIONS.

Hon. Speaker,

The main observations arrived at by the Committee following scrutiny of the submitted Finance Bill, 2024 are as below: -

- i. On pages 54, 55 and 56 under Fees for mechanical and technical services, the financial year has erroneously been captured as *2023/2024* instead of *2024/2025*.
- ii. On page 22, the general classification name for boutiques, cloth dealers, beauty shops, salons and barber shops has been erroneously given some charges yet is a title.
- iii. Some of the codes in the submitted summary of charges and that of the submitted bill do not match.
- iv. There have been irregular pharmaceutical and non-pharmaceutical supplies leading to drug stock-outs within many health facilities. This has made it difficult for the public to access affordable health services and subsequently, facilities lose clientele to the private sector. This translates to the loss of revenue for the County.
- v. The County Government has not put in place stringent measures to ensure checks and balances on possible revenue loss through the non-issuance of automated receipts.
- vi. The Cess operations are affected by political interferences and senior County Government staff from the revenue department which hinder revenue collection.
- vii. That businesses which are likely to promote bad morals in society should be discouraged by imposing higher taxation, for instance, scrap metals, khat/muguuka and alcoholic drinks.
- viii. That businesses whose operations are degrading the climate should be effectively controlled by ensuring the requisite policies are in place.

9.0 RECOMMENDATIONS AND PROPOSED AMENDMENTS TO THE BILL

Hon. Speaker,

The committee made the following general recommendations and highlighted amendments for adoption by the Assembly: -

a. General Recommendations

- i. The CECM for the Ministry of Finance, Economic Planning and Revenue Management should adhere to section 132 of the Public Finance Management Act and submit the Finance Bill to the Assembly at the appropriate time for the Assembly to have adequate time to consider it.
- ii. Moving forward, the Committee on Finance and Economic Planning through the Office of the Honourable Speaker shall no longer consider statutory documents that are submitted late to the Assembly by the sector ministry.
- iii. The County Government should facilitate and hasten the legislation of the public participation law. This would be necessary to cure the anxiety of the members of the public over how the activity is being conducted by both arms of the Government.
- iv. For the County to realize the projected revenue and to safeguard the administration and collection of revenue, the enabling legislations and policies for instance the revenue administration bill must be urgently drafted and fully approved.
- v. The Ministry of Trade, Industry, MSMEs, Innovation and Cooperatives must ensure an immediate and consistent upgrade of market facilities across the County to address the shortcomings in revenue collection arising from the same.

- vi. The County Treasury in consultation with the County Assembly should put in place tax incentives such as waiver of penalties as provided for in Article 210 of the Constitution of Kenya 2010. This is aimed at encouraging businessmen to invest in certain industries or regions, particularly in economically distressed areas.
- vii. Civic education and public awareness campaigns on revenue collection should be rolled out to the stakeholders before the preparation of Finance Bills to enable the public to familiarize themselves with targets, strategies of enhancing revenue as well as challenges involved in revenue collection within the County.
- viii. That, the Finance Bill should include a column that compares previous license charges with the proposed charges, enabling the public to assess changes in fees more easily.
- ix. That, the County Assembly should enhance the oversight role. The Committees should conduct oversight roles with vigour to ensure budget compliance by the line departments. This will curb any incidents of funds deviation.
- x. That, collection of sand and charcoal cess should be domiciled at the County Ministry of Energy, Environment, Forestry, Natural and Mineral Resources. This will enable the Ministry to develop mechanisms and strategies for the sealing of the revenue leakages.
- xi. For the County to achieve its projected revenue targets, the Committee recommends that the Office of the Governor fast-track the formulation of a County Inspectorate, Compliance and Enforcement Bill as soon as practically possible. The Inspectorate unit is crucial as it will carry out monitoring, and

implementation of all county regulations and other Acts which are within its competencies, thus ensuring there is ease in the management of the prosecutorial process in the county.

- xii. The County Government of Kitui should fully integrate e-government technology to increase efficiency, as more clients will be able to access more services without necessarily going to government premises thus boosting revenue collection.
- xiii. Recognizing that the previous County Government had established various industries key among them Kwa Kilui Stone Crusher, and Kitui Food industries amongst others. The committee take cognizant of the fact that since FY 2022/2023 these entities are no longer operational. The Committee recommends the relevant committee for Trade, Industry, ICT and Cooperatives to investigate the status of the above industries and compile a report for adoption by the House.

b. Proposed Specific Amendments to the Bill

Hon. Speaker,

Standing Order No. 123 requires consideration of any Bill in the Committee of the whole County Assembly to observe a given sequence. It inter alia states;

“In considering a Bill in Committee, the various parts thereof shall be considered in the following sequence –

- a. clauses as printed, excluding the clauses providing for the citation of the Bill, the commencement, if any, and the interpretation;
- b. new clauses;
- c. schedules;
- d. new schedules;

- e. interpretation;
- f. preamble, if any; long title;
- g. the clauses providing for the citation of the Bill and the commencement.

In adherence to the above sequence, the committee makes the following specific recommendations to the Finance Bill, 2024;

CLAUSES WITHOUT AMENDMENTS

CLAUSE 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12 & 13

THAT, Clauses 2,3, 4, 5, 6, 7, 8, 9, 10, 11, 12 and 13 as printed be part of the Bill.

SCHEDULES WITHOUT AMENDMENTS

THAT, the Second Schedule of the Bill as printed be the Second Schedule to the Bill.

SCHEDULES WITH AMENDMENTS

THAT, amend the First Schedule of the Bill as contained in the table below;

SCHEDULE I: TAXES, CHARGES, FEES & RATES.

1.2 TRADE LICENSES AND PERMITS

A) Single Business Permit

B/C	Brim Code Description	Proposed Fees 2024/2025 FY			
		Kitui County HQs 2024/25 (Kshs.)	Mwingi Town 2024/25 (Kshs.)	Sub County HQs/ upcoming commercial centres 2024/25 (Kshs.)	All other trading centres 2024/25 (Kshs.)
276	Scrap metal stores/dealers	4,000	4,000	3,000	3,000

<i>Committee's Recommendations</i>	5,000	5,000	4,000	4,000
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D. BARRIER CHARGES

Nos	Description	Unit measure	Charges 2024/2025 (Kshs)
105	Local commercial use	Tractor/canter	500
<i>Committee's Recommendations on unbundling of Sand Cess per trip for the local commercial use</i>			
	Local commercial use	Lorry 5-10 tons per trip	2,000
		Lorry 11-15 tons per trip	3,000
		Lorry over 25 tons per trip	5,000

5. MINISTRY OF AGRICULTURE AND LIVESTOCK

1. MACHINERY AND WORKSHOP SERVICES, TRANSPORT AND FARM PLANNING SERVICES.

Description	Unit of Measure	FY 2024/2025 (Kshs)
a) Tractor powered operations		
Ploughing new/old land (Fuel compensation)		
Ploughing and re-ploughing (new/old)-Wet Rate	Per acre	2,500
<i>Committee's Recommendations</i>	<i>Per acre</i>	<i>2,000</i>

LONG TITLE

THAT, the long title of the Bill as printed be the Title to the Bill.

CLAUSE 1 – SHORT TITLE AND COMMENCEMENT

THAT, Clause 1 of the Bill as printed be part of the Bill.

Hon. Speaker,

The Committee finally recommends that all other provisions of the Bill as contained in the First Schedule be adopted as printed and be part of the Bill.

9.1 JUSTIFICATIONS FOR THE COMMITTEE'S RECOMMENDATIONS ON THE SCHEDULES

Hon. Speaker,

The Committee had the following justifications informing the proposed amendments to the First Schedule;

- i. The charges for scrap metals were increased by Ksh.1000 across all the economic zones. The increase is aimed at discouraging illegal metal trade and theft, a widespread issue affecting infrastructure and security.
- ii. The reduction for ploughing and re-ploughing (new/old land)- Wet Rate charges from Ksh. 2,500 to Ksh. 2,000 per acre. This will make the services available to more farmers thus boosting agricultural productivity in the county.
- iii. The committee unbundled the revenue stream on sand cess per trip for local commercial use in order to expand the County's tax base.

10.0 CONCLUSION

Hon. Speaker,








Finally, on behalf of our colleagues, we would like to assure this House that the recommendations presented in this report will go a long way in guaranteeing that our County meets the set projections by authorising the collection of the stipulated Taxes, Charges, Fees and Rates for the Financial Year 2024/2025, and addressing the challenges experienced over time.

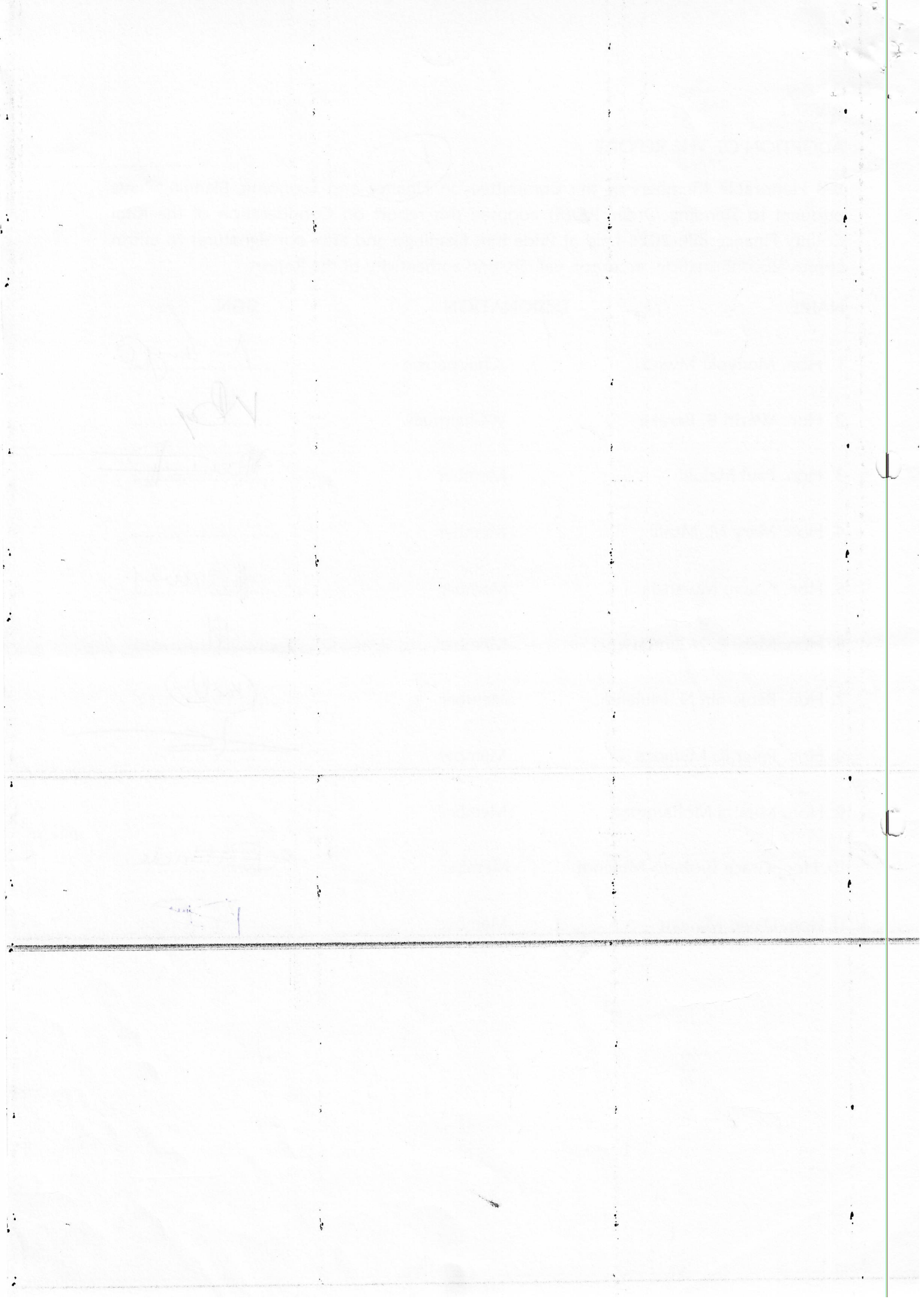
It is now our pleasant duty to present the report on the Kitui County Finance Bill, 2024 and its recommendations to this House for consideration and adoption.

Annex I

ADOPTION OF THE REPORT

We Honorable Members of the Committee on Finance and Economic Planning have pursuant to Standing Order 190(5) adopted this report on Consideration of the Kitui County Finance Bill, 2024 held at Pride Inn, Flamingo and affix our signatures to affirm approval, confirmation, accuracy, validity and authenticity of the Report.

NAME	DESIGNATION	SIGN.
1. Hon. Munyoki Mwinzi	Chairperson	
2. Hon. Waziri B. Baraka	V/Chairman	
3. Hon. Paul Maluki	Member	
4. Hon. Mary M. Musili	Member
5. Hon. Nzavu Mwanzia	Member	
6. Hon. Mary P. Ndumbu	Member	
7. Hon. Benjamin N. Mulandi	Member	
8. Hon. Peter K. Mwanza	Member	
9. Hon. Munira Mohammed	Member
10. Hon. Grace Syoindo Mulandi	Member	
11. Hon. David Masaku	Member	



Annex II

COUNTY ASSEMBLY OF KITUI

MINUTES OF THE COMMITTEE ON FINANCE AND ECONOMIC
PLANNING MEETING DURING THE CONSIDERATION OF THE KITUI
COUNTY FINANCE BILL, 2024 HELD AT PRIDE INN, FLAMINGO
MOMBASA ON 16TH NOVEMBER, 2024 AT 10.30 A.M.

MEMBERS:

1. Hon. Munyoki Mwinzi	Chairperson
2. Hon. Waziri Bakari Baraka	Vice-Chair Person
3. Hon. Paul Maluki	Member
4. Hon. Mary Mbithe Musili	Member
5. Hon. Nzavu Mwanzia	Member
6. Hon. Mary P. Ndumbu	Member
7. Hon. Benjamin N. Mulandi	Member
8. Hon. Peter Kitonyo Mwanza	Member
9. Hon. David Masaku	Member
10. Hon. Munira Mohamed	Member
11. Hon. Grace Syoindo Mulandi	Member

IN ATTENDANCE:

1. Cyrus Kiema	Snr. Clerk Assistant
2. Dennis Makuthu-	Clerk Assistant (Taking Minutes)

AGENDA

- 1) Prayer
- 2) Communication from the chair
- 3) Adoption of committee report on consideration of the Kitui County Finance Bill, 2024.

MIN (FN& EP) 076/2024: PRAYER

The proceedings commenced with a prayer.

MIN (FN& EP) 077/2024: COMMUNICATION FROM THE CHAIR

The Chairperson thanked and welcomed the Members for the sitting convened to adopt the report for onward transmission for tabling and subsequent adoption by the house, pursuant to Standing Order 190(5).

MIN (FN& EP) 078/2024: ADOPTION OF THE COMMITTEE REPORT ON CONSIDERATION OF THE KITUI COUNTY FINANCE BILL, 2024.

The Members were taken through the draft report, deliberated and adopted the same as the final copy for onward transmission for the tabling and subsequent adoption by the House, pursuant to Standing Order 190(5). The Members then appended their signatures in a copy of the register (annex i) attached to the report in assertion with the content thereto.

MIN (FN& EP) 079/2024: ADJOURNMENT

There being no other business, the meeting was adjourned at 12.45 PM.

DENNIS MAKUTHU
For: CLERK OF ASSEMBLY
COUNTY ASSEMBLY OF KITUI



CONFIRMED: Munyoki Mwinzi

HON. MUNYOKI MWINZI
CHAIRPERSON; FINANCE AND ECONOMIC PLANNING
COUNTY ASSEMBLY OF KITUI

DATE: 16/11/24

STANDARD M.A.

STATE OF TEXAS

COUNTY OF TARRANT AND TARRANT PARISH

COUNTY CLERK OF THE

11/11/04



Annex II

COUNTY ASSEMBLY OF KITUI

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PLANNING MEETING DURING THE CONSIDERATION OF THE KITUI
COUNTY FINANCE BILL, 2024 HELD AT PRIDE INN, FLAMINGO
MOMBASA ON 16TH NOVEMBER, 2024 AT 10.30 A.M.

MEMBERS:

- | | |
|--------------------------------|-------------------|
| 1. Hon. Munyoki Mwinzi | Chairperson |
| 2. Hon. Waziri Bakari Baraka | Vice-Chair Person |
| 3. Hon. Paul Maluki | Member |
| 4. Hon. Mary Mbithe Musili | Member |
| 5. Hon. Nzavu Mwanzia | Member |
| 6. Hon. Mary P. Ndumbu | Member |
| 7. Hon. Benjamin N. Mulandi | Member |
| 8. Hon. Peter Kitonyo Mwanza | Member |
| 9. Hon. David Masaku | Member |
| 10. Hon. Munira Mohamed | Member |
| 11. Hon. Grace Syoindo Mulandi | Member |

IN ATTENDANCE:

- | | |
|--------------------|----------------------------------|
| 1. Cyrus Kiema | Snr. Clerk Assistant |
| 2. Dennis Makuthu- | Clerk Assistant (Taking Minutes) |

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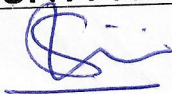
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DENNIS MAKUTHU
For: CLERK OF ASSEMBLY
COUNTY ASSEMBLY OF KITUI



CONFIRMED: Munyoki Mwinzi

HON. MUNYOKI MWINZI

CHAIRPERSON; FINANCE AND ECONOMIC PLANNING

COUNTY ASSEMBLY OF KITUI

DATE: 16/11/24

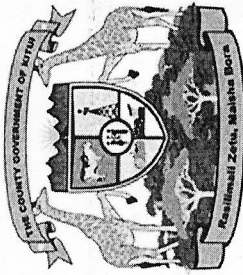
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COUNTY OF LOS ANGELES

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ANNEX III

COUNTY GOVERNMENT OF KITUI



FINANCE BILL FY2024/25 SUMMARY OF PROPOSED CHARGES

By:

COUNTY MINISTRIES AND DEPARTMENTS

DATE: 18TH SEPTEMBER, 2024

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4.0 SUMMARY OF PROPOSED CHARGES

This document contains only changes in the fees and charges as proposed by the user Ministries and departments. All other fees and charges remain the same as is in the Finance Act 2023. The proposed charges are as provided during the public participation exercise held on 6th September 2024 across the eight Sub-Counties.

4.1 County Treasury and Municipalities

The proposed charges by the County Treasury and municipalities mostly involve unbundling and minimal revision of charges to provide efficiency and convenience in the revenue administration process.

4.1.1 Unbundling of Charges Proposals

No.	Brim Code	Brim Code Description	Kitui County Head Quarters 2024/2025 Kshs	Mwingi Town 2024/2025 Kshs	Sub County Headquarters / Upcoming Commercial Centers 2024/2025 Kshs	All Other Trading Centers 2024/2025 Kshs	County Ministry Rationalization and Justification and Recommendation to Cabinet and County Assembly
1	Code 119 in 2023/2024	Charcoal Yards/store below 20bags or premises with less than 50m2(which ever is higher)	5,000	5,000	3,500	2,000	County Treasury recommends unbundling of the stream thus delete initial description
	Code 119 in 2024/2025	Charcoal Yards/store 10-20bags or premises with less than 50m2(which ever is higher)	5,000	5,000	3,500	2,000	County Treasury recommends unbundling of the stream thus delete initial description

Comment 4 (a2): Unmerge these two first

No.	Brim Code	Brim Code Description	Kitui County Head Quarters 2024/2025 Kshs	Mwingi Town 2024/2025 Kshs	Sub County Headquarters / Upcoming Commercial Centers 2024/2025 Kshs	All Other Trading Centers 2024/2025 Kshs	County Ministry Rationalization and Justification and Recommendation to Cabinet and County Assembly
2	Code 120 in 2024/2025	Charcoal Yards/store below 10 Bags	3,000	2,500	2,000	1,000	County treasury recommends change in description to expand tax base
	Code 144 in 2023/2024	Uniforms /materials/ curtains selling on wholesale & or retail	10,000	9,000	6,000	3,000	County treasury recommends unbundling of the stream thus delete initial description
	Code 144 2024/2025	Uniforms selling on wholesale & or retail	10,000	8,000	5,000	2,000	County treasury recommends unbundling of the revenue stream to expand tax base
3	Code 145 2024/2025	Materials/ Curtains/carpets selling on wholesale & or retail	10,000	9,000	6,000	3,000	County treasury recommends unbundling of the revenue stream to expand tax base
	Code 170 2023/2024	Welding Services	4,500	3,500	2,500	1,500	County Treasury recommends deleting stream for purposes of unbundling
	Code 171 2024/2025	Welding services with over 3 employees	6,000	5,500	4,000	3,000	County treasury recommends unbundling

No.	Brim Code	Brim Code Description	Kitui County Head Quarters 2024/2025 Kshs	Mwingi Town 2024/2025 Kshs	Sub County Headquarters / Upcoming Commercial Centers 2024/2025 Kshs	All Other Trading Centers 2024/2025 Kshs	County Ministry Rationalization and Justification and Recommendation to Cabinet and County Assembly
							of the revenue stream to expand tax base
	Code 172	Welding services with 1-3 employees	4,500	3,500	2,500	1,500	The County treasury recommends unbundling the revenue stream to expand tax base
	Code 2024/2025						

4.1.2 New Entries/Streams Proposals
a) Single Business Permits

No.	B/C	Brim Code Description	Kitui County Head Quarters 2024/2025 Kshs	Mwingi Town 2024/2025 Kshs	Sub County Headquarters/ Upcoming Commercial Centers 2024/2025 Kshs	All Other Trading Centers 2024/2025 Kshs	County Ministry Rationalization and Justification and Recommendation to Cabinet and County Assembly
1	Code 200-2024/2025	Digital printing/branding shops e.g. of t-shirts, banners, caps, cups etc	8,000	7,000	5,000	3,000	County Treasury recommends adopting the new charges to Expand Tax base for enhancing revenue collection
2	Code 219-2024/2025	Stationeries Shops	4,500	4,000	3,000	2,500	
3	Code 234-2024/2025	Beauty services (Pedicure/ Manicure and other services)	5,000	4,500	3,500	3,000	

No.	B/C	Brim Code Description	Kitui County Head Quarters 2024/2025 Kshs	Mwingi Town 2024/2025 Kshs	Sub County Headquarters/ Upcoming Commercial Centers 2024/2025 Kshs	All Other Trading Centers 2024/2025 Kshs	County Ministry Rationalization and Justification and Recommendation to Cabinet and County Assembly
4	Code 240 2024/2025	Salon without a dryer	3,000	2,500	1,500	1000	

b) Parking Fees-Picking and Dropping

S/N	PSV Parking fees per vehicle before 5th of the month for monthly payment	Period	2023/2024 Finance Act	Proposed 2024/2025	County Ministry Rationalization and Justification and Recommendation to Cabinet and County Assembly
No	Description	Per Period	Kshs	Kshs	
1	a) Psv (20- 30 passengers)	Per Month	2,500	3,000	Previously, parking fee for each bus park was charged independently but with the adoption of proposed charges in the Finance bill FY2024/2025, the charge will be a periodic charge. This means a vehicle will pay the fee on entry and not on every bus park in the County thus the need to harmonize the charges.
2	b) Psv (1- 19 passengers)	Per Month	1,600	2,000	

c) Street Parking

S/N	Description	Period	2023/2024 Finance Act	Proposed 2024/2025	County Ministry Rationalization and Recommendation to Cabinet and County Assembly
1.	Taxi	Per Month	1,125	900	County Treasury recommends the charges to create an incentive for the Taxi, Tuk Tuk and Motorbike operators to start paying parking fees as the County introduces periodic parking. County Treasury recommends the charges as a start for the periodic charges.
2.	Motor Bike/Tuktuk	Per Month	500	300	
	Motor Bike/Tuktuk	Per Annum	5,000	2,000	
3.	Handcart	Per Month	-	100	
4.	Tractor/Trailers	Per Month	-	5,000	

4.2 Ministry of Trade Industry, MSMSes, Innovation and Co-operatives

S/n	Description	Unit of Measure	2023/2024 Finance Act	Proposed Charges 2024/2025	County Ministry Rationalization and Justification	County Treasury to Cabinet and County Assembly
1	Leather Products					
	a. Balls	Per ball	3,000	Delete	The services are no longer offered since FY2022/23 and The entities are no longer operational.	The County Treasury recommends deleting of the charges in the Finance Bill that are no longer offered
	b. Shoes(back to school)	Per pair	1,100	Delete		
	c. Belts	Per piece	575	Delete		
	d. Handbags	Per piece	3,000	Delete		
2.	Livestock Transportation Charges				Further, the County Government of Kitui will no longer engage in doing business but will provide a conducive environment for businesses.	
	a. Goat	Per goat	100	Delete		
	b. Cattle	Per one cow/bull	200	Delete		
	c. Mwingi/Kitui to Nairobi	Per trip	28,00	Delete		
	d. Mwingi/Kitui to Mombasa	Per trip	40,000	Delete		

S/n	Description	Unit of Measure	2023/2024 Finance Act	Proposed Charges 2024/2025	County Ministry Rationalization and Justification	County Treasury to Cabinet and County Assembly
3	Ballast Crusher Products					
	a. Ballast -Dust	ton	400.00	Delete	The services are no longer offered since FY2022/23 and the Ballast Crusher is no longer operational. Further, the County Government of Kitui will no longer engage in doing business but will provide a conducive environment for businesses.	The County Treasury recommends deleting of the charges in the Finance Bill that are no longer offered
	b. Ballast -1/4	ton	700.00	Delete		
	c. Ballast -1/2	ton	850.00	Delete		
d. Ballast -3/4	ton	1,000.00	Delete			

4.3 Office of the Deputy Governor-Department of Tourism, Hospitality & Game Reserves

Mutomo Hills Plant Sanctuary						
S/n	Tourism activity	Type of revenue generation	2023/2024 Finance Act	Proposed Charges 2024/2025	County Ministry Rationalization and Justification	County Treasury to Cabinet and County Assembly
1	Reptile Park Entrance Fees	Adult resident	-	200 per head	New Stream after operationalizing the reptile park.	The County Treasury Recommends the proposal as a start to broaden the tax base.
			-	500 per head		
			-	100 per head		
			-	200 per head		
		Child-Non Resident	-			

4.4 Ministry of Culture, Gender, Youth, ICT, Sports & Social Services

a) Revision of Charges

S/ N	Description	Per Period/Per person/Per Unit	2023/2024 Finance Act	Proposed 2024/2025	County Ministry rationalization and justification	County Treasury to Cabinet and County Assembly
1	Hire of ultra-modern facilities (resource centres) Hall – Kitchen	0-200 people	2,500	Delete	Services are no longer offered	The County Treasury recommends deleting of the charges in the Finance Bill that are no longer offered
2	Hire of ultra-modern facilities (resource centres) Hall – Kitchen	200-500 people	5,000	Delete	Services are no longer offered	
3	Hire of ultra-modern facilities (resource centres) Hall – Kitchen	500 to full capacity	10,000	Delete		
4	Hire of ultra-modern facilities (resource centres) Kitchen-Hall	0-200 people	2,000	Delete		The County Treasury recommends deleting of the charges in the Finance Bill that are no longer offered
5	Hire of ultra-modern facilities (resource centres) Kitchen-Hall	200-500 people	3,000	Delete		
6	Hire of ultra-modern facilities (resource centres) Kitchen-Hall	500 to full capacity	5,000	Delete		

b) New Charges –

The schedule below introduces the new charges for our social halls previously charged at the same rate but not included in the finance bill and the devolved library services which will now follow the existing national government rates

S/N	Description	Unit of Measure	2023/24 Finance Act	Proposed Charge	County Ministry Rationalization/Justification	Recommendation by the County Treasury to Cabinet and County Assembly
1	Hire of ultra-modern facilities (Social Halls) entire facility	Per day/per entity	0	3,000	Proposed rate was previously charged but not included in the Finance bill.	To include the charge in the upcoming Finance Bill for formalization.
2	Libraries					
a)	Membership of colleges and universities	Per person/per year	0	7,500	Proposed rates follow the existing national government rates.	To adopt the charges in line with the national library standards.
b)	Membership of secondary school and primary	Per person/per year	0	3,500	Proposed rates follow the existing national government rates.	To adopt the charges in line with the national library standards.
c)	Borrowing of book by Adult	Per book for two weeks	0	20	Proposed rates follow the existing national government rates.	To harmonize charges with national guidelines.
d)	Borrowing of book Junior grade.1. to grade 9	Per book for two weeks	0	5	Proposed rates follow the existing national government rates.	To harmonize charges with national guidelines.
e)	Attachment for three months	Per person	0	500	Proposed rates follow the existing national government rates.	To harmonize charges with national guidelines.
f)	Training somebody about Library for one week	Per person for a week	0	1,000	Proposed rates follow the existing national government rates.	To align training fees with national practices.

S/N	Description	Unit of Measure	2023/2024 Finance Act	Proposed Charges 2024/2025	County Ministry Rationalization/Justification	Recommendation by the County Treasury to Cabinet and County Assembly
8	Daily attendance	Per day/per person	0	20	Proposed rates follow the existing national government rates.	To standardize daily attendance charges with the prevailing norms.

4.5 Ministry of Agriculture & Livestock

a) Machinery and Workshop Services, Transport and Farm Planning Services.

Description	Unit of Measure	2023/2024 Finance Act	Proposed Charges 2024/2025	County Ministry rationalization and justification	County Treasury to Cabinet and County Assembly
a) Tractor powered operations					
Ploughing and Re-ploughing (new/old land) – Wet Rate	Per acre	-	2,500	To conveniently serve farmers when government fuel is available (Kshs 1,000 to cater for revenue and Kshs. 1,500 to cater for fuel cost per acre)	The County Treasury recommends introduction of the new charges to broaden the tax base.
b) Ridging					
Harrowing Virgin/ Old land- Wet rate	Per acre	-	2,500	To conveniently serve farmers when government fuel is available (Kshs 1,000 to cater for revenue	

Description	Unit of Measure	2023/2024 Finance Act	Proposed Charges 2024/2025	County Ministry rationalization and justification	County Treasury to Cabinet and County Assembly
c) Testing fee for agricultural farm tractors					
i) 10 Horsepower		136,000	Delete	Services are no longer offered	The County Treasury recommends deleting of the charges in the Finance Bill that are no longer offered
ii) 40 Horsepower		215,200			
iii) 60 Horsepower		268,000			
iv) 80 Horsepower		370,800			
v) 100 Horsepower		373,600			
vi) 110 Horsepower		400,000			
d) Agricultural work wet rate					
i) Aveling marshall 140 Cat 12M/Grider MF 500B and all other 120 to 149 HP	Per Hour		Delete - (No offered)	Service are no longer offered	
ii) Dragline 160 HP	Per Hour	4,615			
iii) Excavator 140HP	Per Hour	4,000			
iv) Earth movement in cubic meters (m3)	(m3)	285			
v) Compressor	Per Hour	1,570			
e) Non Agricultural work dry rate					
i) Application			100	Adopt a new proposal of 100	The County Treasury recommends the introduction of new

Description	Unit of Measure	2023/2024 Finance Act	Proposed Charges 2024/2025	County Ministry rationalization and justification	County Treasury to Cabinet and County Assembly
ii) Aveling marshall 140 Cat 12M/Grider MF 500B and all other 120 to 149 HP	Per Hour	7,000	Deleted – (No offered)	Services are no longer offered..	The County Treasury recommends deleting of the charges in the Finance Bill that are no longer offered
iii) Cat 114, TD1 1, Bucket holders and all other 110 HP and below	Per Hour	-	3000	Adopt new proposal of 3000	County Treasury recommends uptake of the new stream to enhance revenue collection
iv) Dragline 160 HP	Per Hour	7,000	Deleted – (No offered)	The Service are no longer offered	The County Treasury recommends deleting of the charges in the Finance Bill that are no longer offered
v) Excavator 140HP	Per Hour	7,000			
vi) Earth movement in cubic meters (m3)	Per Hour	310			
vii) Compressor	Per Hour	1,700			
f) Tractor Hire services					
i) Ploughing – Wet Rate	Acres	-	2,500	To conveniently serve farmers when government fuel is available (Kshs 1,000 to cater for revenue and Kshs. 1,500 to cater for fuel cost per acre)	The County Treasury recommends the introduction of the new charges to broaden the tax base.
ii) Mowing/pasture harvesting – Wet rate	Acres	-	2500		

b) Agricultural Training Services		County Treasury to Cabinet and County Assembly	
Sale of Farm Produce	Unit of Measure	2023/24 Finance Act	Proposed Changes 2024/2025
a) Special Breakfast	Per person	-	500
b) Special 10 o'clock tea and snacks	Per person	-	500
c) Special Lunch, Dinner/supper	Per person	-	1000

c) Kitui Foods Products		County Treasury to Cabinet and County Assembly	
S/N	PRODUCTS	2023/24 Finance Act	Proposed Changes 2024/2025
		RETAIL PRICE	RETAIL PRICE
1	Tomato Pastes 900grams	350	Deleted – (Not produced)
2	Tomato Pastes 900grams	130	Deleted – (Not produced)
3	Ice Cream	50	Deleted – (Not produced)
4	Juices	100	Deleted – (Not produced)
5	Mango Pulp	160	Deleted – (Not produced)
6	Dried Vegetables (kales, Cowpeas leaves)	200	Deleted – (Not produced)
7	Mango flakes	500	Deleted – (Not produced)
8	Wines (Mango Wine, Honey Wine, Sugar Wine)	600	Deleted – (Not produced)
9	Ordinary Kaluvu	200	Deleted – (Not produced)
10	Special Kaluvu	500	Deleted – (Not produced)

KITUI FOOD PRODUCTS		2023/24 Finance Act	Proposed Changes 2024/2025	County Ministry rationalization and justification	County Treasury to Cabinet and County Assembly
S/N	PRODUCTS	Unit of Measure	RETAIL PRICE	RETAIL PRICE	
11	Mala	Per Litre	100	Deleted – (Not produced)	
		500ML	60	Deleted – (Not produced)	
12	Yogurt	Per Litre	170	Deleted – (Not produced)	
		500ML	75	Deleted – (Not produced)	

4.5 MINISTRY OF LANDS, HOUSING AND INFRASTRUCTURE

S/N	DESCRIPTION	CURRENT CHARGES FY2023/24	PROPOSED CHARGES for FY2024/25	County Ministry rationalization and justification	County Treasury to Cabinet and County Assembly
1	Plot transfer form fee	100	-	Deleted: It will be collected alongside plot transfer fees	The County Treasury recommends deleting of the charges in the Finance Bill that are no longer offered
2	Compliance certificate	500	500	Unit of measure changed from per room to per unit	The County Treasury recommends the changes in description to ensure clarity and completeness in the respective stream descriptions.
3	Plot dispute fee	5000	5,000	Unit of measure changed from per eighth 1/8 to per Case.	
4	Approval for putting up Petrol service stations (less than 3 pumps)	30,000	30,000	Inserted the Unit of measure as per premise	
5	Approval for putting up Petrol service stations.	150,000	150,000	Inserted the Unit of measure as per premise	
6	Installation of wireless fidelity (WIFI), Fibre optic, underground cables,				

S/N	DESCRIPTION	CURRENT CHARGES FY2023/24	PROPOSED CHARGES for FY2024/25	County Ministry rationalization and justification	County Treasury to Cabinet and County Assembly
	Trenching Per Meter	400	100	Charge reviewed to align charges with the other Counties including Machakos and Garissa Deleted: all these Houses were demolished.	The County Treasury recommends the proposal so as to promote digitization within the County
	Pole Connection per Meter	300	100		
7	STAFF HOUSES	-	-		The County Treasury recommends deleting of the charges in the Finance Bill that are no longer offered
8	Festive decorations (e.g. x-mas Diwali, etc.)	2000	500 daily charges, 1000 monthly, 5,000 annually	Unbundling of Charges to daily, monthly and annually	The County Treasury recommends introduction of the daily and periodic charges to bring clarity in the revenue stream.

4.6 Ministry of Health & Sanitation

Note (a)(i)

The schedule below shows charges relating to drugs charged in the previous financial year (FY 2023/2024) at the same rate as proposed in the Finance Bill of FY 2024/2025. However, the drugs and their prices were not captured in the FY 2023/2024 Finance Act as required by the Public Finance Management Act 2012 Section 132. Therefore, there is no change in the price of these medical commodities. The prices as indicated in this document were subjected to public participation held on 6th September 2024. The commodities are hereby proposed for consideration in the FY 2024/2025 Finance Bill.

S/N	Description	a) Pharmaceuticals/ Drugs		County Ministry rationalization and justification	County Treasury Analysis & Recommendation to Cabinet & County Assembly
		Finance Act FY2023/24	Proposed Charges FY2024/25		
1	Acyclovir PFI 250mg vial	-	1245	As explained in note(a)(i) above	
2	Adrenaline injection 1mg/ml	-	14		

S/N	Description	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry rationalization and justification	County Treasury Analysis & Recommendation to Cabinet & County Assembly
3	Amikacin Sulphate 500mg/2ml Injection	-	74		The County Treasury proposes the new streams charges to expand the tax base.
4	Aminosidine 125mg/5ml, 60 ml suspension	-	295		
5	Amlodipine 10mg tablet	-	2		
6	Amoxicillin 500mg capsules	-	6		
7	Ampicillin/Cloxacillin 250mg/5ml 100 ML suspension	-	80		
8	Ampicillin/Cloxacillin 500mg capsules	-	4		
9	Ampicillin/Cloxacillin Neonatal Drop 90mg/0.6 ml	-	120		
10	Anaesthesia tablet 1mg	-	53		
11	Antacid Syrup Aluminium hydroxide + magnesium Trisilicate with Simethicone 400mg/80mg/100mg/200mg, 180 ml suspension (antacid syrup)	-	215		
12	Antacid tablets	-	4		
13	Antibiotic Topical Ointment, Containing Bacitracin 500u, Polymycin b 5000u, Neomycin 3.5mg	-	265		
14	Anti-D(Rh) Injection-300mcg	-	9130		
15	Antirabies vaccine	-	1276		
16	Antirabies Immunoglobulin (Equine) injection 200iu/ml, 5ml	-	1067		
17	Atropine injection-1mg/ml	-	10	As explained in note(a)(i) above	

S/N	Descrcription	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry rationalization and justification	County Treasury Analysis & Recommendation to Cabinet & County Assembly
18	Benzylpenicillin 5MU	-	65		
19	Benzylpenicillin 1MU	-	25		
20	Betamethasone Dipropionate +Clotrimazole cream (xtraderm)	-	165		
21	Bicalutamide tablet 50mg	-	113		
22	Blood Expander(Volugen)	-	2205		
23	Bortezomib injection, Lyophilised powder for reconstitution 3.5mg	-	12485		
24	Bromazepam Tablet 3mg	-	17		
25	Budesonide 200mcg. Metered Dose inhaler 200 doses	-	902		
26	Calcium Gluconate Injection 10% 10 ML	-	90		
27	Capecitabine tablet, 500mg	-	210		
28	Carboplatin injection solution for injecton 10mg mg/ml, 15ml vial (150mg)	-	1335		
29	Carboplatin injection solution for injecton 10mg mg/ml, 15ml vial (450mg)	-	3535		
30	Chlorhexidine Gluconate 0.2 % Mouth Wash	-	127		
31	Chlorpromazine tablet 100mg	-	3		
32	Ciprofloxacin Solution for IV infusion 2 mg/ml(as lactate)	-	48		
33	Ciprofloxacin tablet -500mg	-	5	As explained in note(a)(i) above	

S/N	Description	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry rationalization and justification	County Treasury Analysis & Recommendation to Cabinet & County Assembly
34	Cisplatin injection, solution for injection 1mg/ml, 50ml vial (50mg)	-	665		The County Treasury proposes the new streams charges to expand the tax base.
35	Clotrimazole pessaries 100mg pack	-	48		
36	Co-trimoxazole Suspension - 240mg/5ml, 50ml	-	35		
37	Cotrimoxazole 960mg tablet	-	4		
38	Cyclophosphamide injection-powder for reconstitution 1g	-	225		
39	Cyclophosphamide injection-powder for reconstitution 500mg	-	180		
40	Cytarabine injection	-	370		
41	Enoxaparin 80mg injection	-	785		
42	Erythropoietin 4000 I.U injection	-	990		
43	Flucloxacillin 500mg capsule	-	10		
44	Fluconazole 200mg tablets	-	8		
45	Gentamycin injection 80mg	-	9		
46	Goserelin 3.6mg pre-filled syringe	-	9753		
47	Goserelin 10.8mg pre-filled syringe	-	15895		
48	Griseofulvin 500mg tablet	-	11		
49	Hydrochlorothiazide 25mg tablet	-	1		
50	Ketolorac injection 30mg/ml	-	95		
51	Labetalol 100mg, 20ml injection	-	2750		
52	Metronidazole 400mg tablet	-	2		

b) Non pharmaceuticals

Note (b)(i)

The schedule below shows charges relating to non-pharmaceutical commodities charged in the previous financial years (FY 2023/2024) at the same rate as proposed in the Finance Bill for FY 2024/25. The non-pharmaceutical commodities were however not captured in the FY 2023/2024 Finance Act as required by the Public Finance Management Act 2012 Section 132. Therefore, there is no change in the price of these Medical commodities. The commodities are hereby proposed for inclusion in the FY 2024/2025 Finance Bill.

S/N	Description	UNIT OF ISSUE	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Recommendation to Cabinet & County Assembly
1	Bandages Cotton Crepe Ridged/Wrinkled Elastic- 10Cm X 4.5M Bp	Roll	-	30	As explained in note (b)(i) above	The County Treasury proposes the new streams charges to expand the tax base.
2	Bandages Cotton Crepe Ridged/Wrinkled Elastic - 15Cm X 4.5M Bp	Roll	-	30		
3	Bandages Cotton L/Woven Bp - 15Cm X 4.5M	Pcs	-	10		
4	Cotton Gauze Plain L/Wvn Absorb- 91Cmx91M 1500G Bp	Per abdominal pack	-	130		
5	Cotton Gauze Plain L/Wvn Absorb- 91Cmx91M 1500G Bp	Per gauze swab	-	16		
6	Cotton Gauze X-Ray Detectable L/Wvn Absorb-36X100 Yds 1500G Bp	Per abdominal pack	-	86		

S/N	Description	UNIT OF ISSUE	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Recommendation to Cabinet & County Assembly
7	Cotton Gauze X-Ray Detectable L/W/vn Absorb-36X100 Yds #500G Bp	Per gauze swab	-	10		
8	Cotton Wool Absorb White - 400 Gms Bp	Roll	-	38		
9	Micropore Tape Adhesive 2.5Cm X 4.5M	Roll	-	4		
10	Adhesive Tape Surgical Porous, Transparent 2.5cm x 9.14M	Roll	-	4		
11	Paraffin Gauze Dressing 10Cm X 10Cm	Pcs	-	25		
12	Dressing, Iv Cannula, Adhesive-Sz 7Cm X 8.5Cm	Pcs	-	90		
13	Skin Grafting Blade Standard	pcs	-	616		
14	Surgical Blades Size 15, S./C.S On Disp Bp Handle Size 6	Pcs	-	22		
15	Surgical Blades Size 23, S./C.S. On Disp Bp Handle	Pcs	-	22		The County Treasury proposes the new streams charges to expand the tax base.
16	Surgical Blades With Handle Size 11	Pcs	-	26		

S/N	Description	UNIT OF ISSUE	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Recommendation to Cabinet & County Assembly
17	Surgical Blades -Size 15 Disposable Without Handle	Pcs	-	50		
18	Zinc Oxide Strapping - Size 10Cm X 4.5M Bpc	pcs	-	15		
19	Zinc Oxide Strapping - Size 5Cm 4.5M Bpc	pcs	-	8		
20	Zinc Oxide Strapping - Size 7.5Cm X 4.5M Bpc	Pcs	-	11		
21	Bandages Plaster of Paris - 20cm x 2.70m Bp (Gypsona)	Pcs	-	183		
22	Bandages Plaster of Paris - 15cm x 2.70m Bp (Gypsona)	Pcs	-	143		
23	Cotton Stockinette Bp- 8Cm X 10M	Roll	-	1243		
24	Surgical cap (disposable) sky blue/ light green	Pcs	-	7		
25	Adhesive Skin Traction Kit, Adult	Pcs	-	1235		
26	Traction Kit, Skin, Child	Pcs	-	1224		The County Treasury proposes the new streams charges to expand the tax base.
27	Pediatric Skin Traction Kit	pcs	-	1232		

S/N	Description	UNIT OF ISSUE	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Recommendation to Cabinet & County Assembly
	Orthopaedic /Undercast Padding (8") 20Cm*2.7M (Soft Bandage)	Pcs	-	138		
29	Airway Guedel - Size 0	Pcs	-	48		
30	Airway Guedel - Size 00	Pcs	-	61		
	Airway Guedel - Size 1	Pcs	-	61		
32	Airway Guedel - Size 2	Pcs	-	48		
33	Airway Guedel - Size 4	Pcs	-	74		
34	Airway Guedel - Size 3	Pcs	-	75		
35	Airway Guedel - Size 5	Pcs	-	39		
36	Airways Laryngeal Mask No 2	Pcs	-	451		
37	5. Airways Laryngeal Mask No 2.5	Pcs	-	451		
38	Airways Laryngeal Mask No 3	Pcs	-	451		
39	Airways Laryngeal Mask No 4	Pcs	-	278		
40	Airways Laryngeal Mask No 5	Pcs	-	451		
41	Mask Surgical Non Sterile Disposable 3PLY VHF	Pcs	-	1210		The County Treasury proposes the new streams charges to expand the tax base.
42	Non-Breather Masks Adult	Pcs	-	6380		

S/N	Description	UNIT OF ISSUE	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Recommendation to Cabinet & County Assembly
43	Non-Breather Masks Paediatric	Pcs	-	5830		
44	Non-Breather Masks Paediatric	PCS	-	9240		
45	Nasal Prongs For Oxygen Delivery - Adult Size	Pcs	-	123		
46	Nasal Prongs For Oxygen Delivery - Paed Size	Pcs	-	131		
47	Nasal Prongs For Oxygen Delivery - Neonatal Size	Pcs	-	59		
48	Nebulizing Kit, Adult	Pcs	-	131		
49	Nebulizing Kit, Paediatric	Pcs	-	147		
50	Oxygen Mask With Strap Adult	Pcs	-	94		
51	Oxygen Maskwith Strap - Child Size	Pcs	-	94		
52	Oxygen Mask With Strap Neonate Size	Pcs	-	94		
53	Mask Anaesthetic Adult - SIZE 3	Pcs	-	186		
54	Mask Anaesthetic Adult - SIZE 4	Pcs	-	186		The County Treasury proposes the new streams charges to expand the tax base.
55	Mask Anaesthetic Adult - SIZE 5	Pcs	-	186		

S/N	Description	UNIT OF ISSUE	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Recommendation to Cabinet & County Assembly
56	MASK ANAESTHETIC CHILD SIZE: 1	Pcs	-	418		
57	Wooden Tongue Depressor 140Mmx19Mm	Pcs	-	9		
58	Catheter Folley's' 16Fg 30Mls-3 Way	Pcs	-	73		
59	Catheter Folley's 18Fg 30Mls-3 Way	Pcs	-	73		
60	Catheter Folley's 20Fg 30Mls-3 Way	Pcs	-	62		
61	Catheters Folley's 30ml - Size - 20 FG 2- Way (Silicone Coated)	Pcs	-	61		
62	Catheters Folley's 30ml - Size - 22FG 3 Way (Siliconised)	Pcs	-	73		
63	Catheters Folley's 30ml - Size - 24FG 3 Way (Siliconised)	Pcs	-	95		
64	Catheters Folley'S 30Ml - Size - 16 FG 2 Way (Siliconised)	Pcs	-	70		The County Treasury proposes the new streams charges to expand the tax base.
65	Catheters Folley's 30Ml - Size 18 FG 2 Way	Pcs	-	72		
66	Catheters Folley's 30Ml - Size - 12 FG 2 Way	Pcs	-	78		

S/N	Description	UNIT OF ISSUE	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Recommendation to Cabinet & County Assembly
67	Catheters Foley's 30Ml - Size - 14 FG 2 Way	Pcs	-	83		
68	Catheters Foley's 3 - 5Ml - Size - 8 FG 2 Way	Pcs	-	83		
69	Catheters Foley's 5Ml - Size - 6 FG 2 Way	Pcs	-	83		
70	Condom Catheters/ Uridoms Large	Pcs	-	83		
71	Condom Catheters/ Uridoms Medium	Pcs	-	43		
72	Suction Catheters - Size 14 Fg	Pcs	-	15		
73	Suction Catheters - Size 18 Fg	Pcs	-	15		
74	Suction Catheters - Size 8 Fg	Pcs	-	22		
75	Suction Catheters - Size 10 Fg	Pcs	-	13		
76	Suction Catheters - Size 12 Fg	Pcs	-	13		The County Treasury proposes the new streams charges to expand the tax base.
77	Suction Catheter Size 16 Fg	Pcs	-	23		
78	Suction Catheters - Size 4 Fg	Pcs	-	27		

S/N	Description	UNIT OF ISSUE	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Recommendation to Cabinet & County Assembly
79	Suction Catheters - Size 6 Fg	Pcs	-	22		
80	Suction Catheters With Regulatory Valve - Size 4 Fg	Pcs	-	14		
81	Suction Catheters With Regulatory Valve FR 6	Pcs	-	17		
82	Suction Catheters With Regulatory Valve FR 12	Pcs	-	20		
83	Suction Catheters With Regulatory Valve FR 16	Pcs	-	24		
84	Cord Clamp (Umbilical)	Pcs	-	6		
85	Identification Band - Baby	Pcs	-	14		
86	Identification Band - Adult	Pcs	-	21		
87	Maternity Pads (Towels)	Pack of 10's	-	163		
88	Diapers (Mini) Paediatric	Pack of 10's	-	26	As explained in note (b)(i) above	The County Treasury proposes the new streams charges to expand the tax base.
89	Diapers (Midi) Paediatric	Pack of 10's	-	26		
90	Diapers (Maxi) Paediatric	Pack of 10's	-	27		

S/N	Description	UNIT OF ISSUE	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Recommendation to Cabinet & County Assembly
91	Diapers (Junior) Paediatric	Pack of 10's		27		
92	Diapers (Extra Large) Adult	Pack of 10's		934		
93	Diapers (Large) Adult	Pack of 10's		934		
94	Diapers (Medium) Adult	Pack of 10's		1070		
95	Endotracheal Cuffed Tube - Size 6.5	Pcs		83		
96	Endotracheal Cuffed Tube - Size 7.0	pcs		83		
97	Endotracheal Cuffed Tube - Size 7.5	Pcs		80		
98	Endotracheal Tube Cuffed Size 3.5mm	Pcs		83		
99	Endotracheal Tube Size 5.0 Cuffed	Pcs		84		
100	Endotracheal Cuffed Tube - Size 5.5	Pcs		84	As explained in note (b)(i) above	The County Treasury proposes the new streams charges to expand the tax base.
101	Endotracheal Tube Uncuffed - Size 2.5mm	Pcs		138		
102	Endotracheal Tube Uncuffed - Size 3.0mm	Pcs		64		

S/N	Description	UNIT OF ISSUE	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Recommendation to Cabinet & County Assembly
103	Endotracheal Tube Uncuffed - Size 3.5mm	Pcs	-	134		
104	Endotracheal Cuffed Tube - Size 8.0	Pcs	-	73		
105	Endotracheal Tube Cuffed Size 4.5mm	Pcs	-	198		
106	Endotracheal Tube Uncuffed - Size 4.5mm	Pcs	-	176		
107	Feeding Tubes - Size 10 Fg	Pcs	-	18		
108	Feeding Tubes - Size 14 Fg	Pcs	-	30		
109	Feeding Tubes - Size 4 Fg	Pcs	-	13		
110	Feeding Tubes - Size 20 Fg	Pcs	-	28		
111	Feeding Tubes - Size 22 Fg	Pcs	-	30		
112	Feeding Tubes - Size 12 Fg	Pcs	-	28	As explained in note (b)(1) above	The County Treasury proposes the new streams charges to expand the tax base.
113	Feeding Tubes - Size 16 Fg	Pcs	-	28		
114	Feeding Tubes - Size 18 Fg	Pcs	-	34		

S/N	Description	UNIT OF ISSUE	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Recommendation to Cabinet & County Assembly
115	Feeding Tubes - Size 6 FG	Pcs	-	13		
116	Feeding Tubes - Size 8 FG	Pcs	-	14		
117	Tracheostomy Tube - Size 5.5 Cuffed	Pcs	-	298		
118	Tracheostomy Tube - Size 5.0 Cuffed	Pcs	-	298		
119	Tracheostomy Tube - Size 6.5 Uncuffed	Pcs	-	600		
120	Tracheostomy Tube - Size 3.5 Uncuffed	Pcs	-	1100		
121	Tracheostomy Tube - Size 4.0 Cuffed	Pcs	-	1442		
122	Tracheostomy Tube - Size 4.5 Cuffed	Pcs	-	298		
123	Tracheostomy Tube - Size 6.0 Uncuffed	Pcs	-	1424		
124	Tracheostomy Tube - Size 7.0 Cuffed	Pcs	-	510	As explained in note (b)(i) above	The County Treasury proposes the new streams charges to expand the tax base.
125	Tracheostomy Tube Size 8.0 Cuffed	Pcs	-	359		
126	Urine Bags Grad. With Inlet&Outlet - 2000MlS	pcs	-	35		

S/N	Description	UNIT OF ISSUE	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Recommendation to Cabinet & County Assembly
127	Yankauer Suction Tube With Handle	pcs	-	582		
128	Blood Giving Sets Double Chamber	Pcs	-	22		
129	Infusion Giving Sets With Air Inlet	Pcs	-	24		
130	Solusets for Blood	pcs	-	102		
131	Solusets for Fluids	pcs	-	83		
132	Under water seal drainage bottle	pcs	-	1430		
133	Gloves Surgeon_ Size 8.0 Sterile	per pair	-	50		
134	Gloves Gynaecological Size 7.5" Sterile	Per pair	-	140		
135	Gloves Latex Examination Disposable Medium	Per pair	-	16		
136	Gloves Surgeon - Size 7.0 Sterile	Per pair	-	48	As explained in note (b)(i) above	The County Treasury proposes the new streams charges to expand the tax base.
137	Gloves Surgeon - Size 7.5 Sterile	Per pair	-	50		
138	Intercostal Drainage Tube With Trocar And Connector Size 20fg	Pcs	-	1306		

S/N	Description	UNIT OF ISSUE	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Recommendation to Cabinet & County Assembly
139	Intercostal Drainage Tubes With Trocar- Size 24 Fg	Pcs	-	478		
140	Intercostal Drainage Tube With Trocar Size 16Fg	Pcs	-	472		
141	Intercostal Drainage Tube With Trocar Size 28Fg	Pcs	-	472		
142	Intercostal Drainage Tube With Trocar Size 30Fg	Pcs	-	440		
143	Intercostal Drainage Tubes - Size 28 Fg	Pcs	-	462		
144	Intercostal Drainage Tubes - Size 32 Fg	Pcs	-	439		
145	Heat Moisture Exchange Bacterial/Viral Filter – Adult	Pcs	-	217	As explained in note (b)(i) above	The County Treasury proposes the new streams charges to expand the tax base.
146	I.V. Cannulaes - 16G	Pcs	-	24		
147	I.V. Cannulaes - 26G	Pcs	-	22		
148	I.V. Cannulaes - 18G	Pcs	-	18		
149	I.V. Cannulaes - 20G	Pcs	-	18		
150	I.V. Cannulaes - 22G	Pcs	-	18		
151	I.V. Cannulaes - 24G	Pcs	-	25		

S/N	Description	UNIT OF ISSUE	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Recommendation to Cabinet & County Assembly
152	Keratome Knives	Pcs	-	150		
153	Spinal Needle - 25G(0.7x40Mm) 1.65" Sterile, Disp	Pcs	-	38		
154	Spinal Needle - 22G (0.9X90Mm) 3 1/2" Ster Disp	Pcs	-	55		
155	Suture Silk No. 2 on 45mm 75cm 1/2 Circle RBN	Pcs	-	18		
156	Suture Polyglactin 910 Coated No.2/0,1/2 Circle,3.1Mm,75Cm Rbn	Pcs	-	256	As explained in note (b)(i) above	The County Treasury proposes the new streams charges to expand the tax base.
157	Suture Nylon No.1,1/2 Circle, 48mm, 100cm Rcn	Pcs	-	137		
158	Suture Polyglactin Coated No 2,1/2 Circle,45mm,75cm Rbn	Pcs	-	256		
159	Suture Nylon No 2/0, 3/8 Circle,45mm,100cm Rcn	Pcs	-	256		

S/N	Description	UNIT OF ISSUE	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Recommendation to Cabinet & County Assembly
160	Suture Nylon No.2/0,1/2 Circle, 48mm, 100cm RCN	Pcs	-	143		
161	Suture Nylon 9/6 30Cm, 6.5Mm 3/8C micro spatulated	Pcs	-	806		
162	Suture Polyglactin 2 90Cm On 45Mm 1/2C RCN	Pcs	-	256		
163	Suture Polyglactin 2/0 75Cm On 40Mm 1/2 C RCN	Pcs	-	256		
164	Suture Polyglactin No 3/0 75Cm, 26Mm 3/8 C RCN	Pcs	-	256	As explained in note (b)(i) above	The County Treasury proposes the new streams charges to expand the tax base.
165	Suture Polyglactin NO 6/0, 45Cm, 17Mm 1/2C RCN	Pcs	-	231	As explained in note (b)(i) above	
166	Suture Polyglactin No. 4/0, 75cm 16mm 3/8C RCN	Pcs	-	231		
167	Suture Polyglactin 3/0 75Cm On 22Mm 1/2C RBN	Pcs	-	231		

S/N	Description	UNIT OF ISSUE	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Recommendation to Cabinet & County Assembly
168	Suture Polyglactin 1 75Cm On 40Mm 1/2C RBN	Pcs	-	231		The County Treasury proposes the new streams charges to expand the tax base.
169	Suture Polyglactin 2 90Cm On 45Mm 1/2C RCN	Pcs	-	256		
170	Suture Nylon No 2 75cm, 40mm 3/8 C Rcn	Pcs	-	143		
171	Syringes 2Pc- 10Ml Rup With G 21 Needle X 11/2	Pcs	-	10		
172	Syringes 2Pc- 20Ml With G21 Needle X 11/2	Pcs	-	13		
173	Syringes 2Pc- 2Ml Rup With G23 Needle X 1	Pcs	-	7		
174	Syringes 2Pc - 5Ml Rup With G 21 Needle X 11/2	Pcs	-	7		
175	Syringes 60ml without Needle, Short Nozzle (Concentric)	Pcs	-	25		
176	Alcohol PreInjection Swabs	Pcs	-	1		
177	Syringes 60ml Without Needle, Long Nozzle (Concentric)	piece	-	54	As explained in note (b)(i) above	

c) Medical Services

The schedule below shows charges relating to provision of health services for both critical and non-critical health conditions. The list includes services charged in the previous financial year (FY 2023/2024) at the same rate as proposed in the FY 2024/2025 finance bill and proposed new services in FY 2024/2025. The new health services are a result of the introduction of new specialized services such as the cancer centre, the Intensive Care Unit (ICU), the High Dependency Unit (HDU) and mental health services. The proposed health services are hereby included in the FY2024/2025 Finance Bill list. The charges are comparable to charges in other public health facilities in the following counties: Machakos, Makueni, Murang'a and Meru.

S/N	Description	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Analysis & Recommendation to Cabinet & County Assembly
1	Laboratory C-Reactive Protein	-	1,000	New service in FY 24/25 due to the introduction of new specialized laboratory services.	The County Treasury proposes the new streams charges to expand the tax base.
2	Trophonin	-	1,000	New service in FY 24/25 due to the introduction of new specialized laboratory services.	
3	D-Dimer	-	1,000	New service in FY 24/25 due to the introduction of new specialized laboratory services.	
4	HBA1C	-	1,000	New service in FY 24/25 due to introduction of new specialized laboratory services.	
5	Fine Needle Aspirate	-	1,500	This service was charged at the same rate in the previous year (FY 23/24) as proposed in	

S/N	Description	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Analysis & Recommendation to Cabinet & County Assembly
6	PAP Smear	-	1,500	FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24	
7	Biopsy Small	-	2,000	New service in FY 24/25 due to introduction of the cancer centre at KCRH.	
8	Biopsy Medium	-	3,500	New service in FY 24/25 due to introduction of the cancer centre at KCRH.	
9	Biopsy Large	-	4,500	New service in FY 24/25 due to introduction of the cancer centre at KCRH.	
10	Biopsy Very Large	-	5,000	New service in FY 24/25 due to the introduction of the cancer centre at KCRH.	The County Treasury proposes the new stream charges to expand the tax base.
11	Peripheral Blood Film	-	1,000	New service in FY 24/25 due to the introduction of the cancer centre at KCRH.	
12	HPV DNA	-	3,000	New service in FY 24/25 due to the introduction of the cancer centre at KCRH.	
Intensive Care Unit					
1	ICU Deposit	-	50,000	This service was charged at the same rate in the previous year (FY 23/24) as proposed in the FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24 because ICU services were introduced mid year (Nov 2023)	

S/N	Description	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Analysis & Recommendation to Cabinet & County Assembly
2	Admission	-	5,000	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24 because ICU services were introduced mid year (Nov 2023).	
3	Daily bed charges	-	2,500	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24 because ICU services were introduced mid year (Nov 2023)	
4	Intubation	-	2,500	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24 because ICU services were introduced mid year (Nov 2023)	The County Treasury proposes the new stream charges to expand the tax base.
5	Daily Mechanical ventilation	-	1,500	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24 because ICU services were introduced mid year (Nov 2023)	
6	Daily Cardiac Monitoring	-	1,500	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however	

S/N	Description	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Analysis & Recommendation to Cabinet & County Assembly
7	Central line insertion	-	10,000	not captured in the Finance Act of FY 23/24 because ICU services were introduced mid year (Nov 2023) This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill.The service was however not captured in the Finance Act of FY 23/24 because ICU services were introduced mid-year (Nov 2023)	
8	Resuscitation(Adult)	-	Charged as per cost of consumables used	Charged as per cost of consumables used	
9	Resuscitation (Child)	-	Charged as per cost of consumables used	Charged as per cost of consumables used	The County Treasury proposes the new stream charges to expand the tax base.
10	Nebulization	-	300	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill.The service was however not captured in the Finance Act of FY 23/24 because ICU services were introduced mid year (Nov 2023)	
11	Oxygen Administration	-	50/Hr	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill.The service was however not captured in the Finance Act of FY 23/24	

S/N	Description	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Analysis & Recommendation to Cabinet & County Assembly
12	Daily bed bathing	-	150	because ICU services were introduced mid year (Nov 2023) This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24 because ICU services were introduced mid year (Nov 2023)	
13	Daily pressure area care	-	600	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24 because ICU services were introduced mid year (Nov 2023)	
14	Endotracheal Tube dressing	-	200	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24 because ICU services were introduced mid year (Nov 2023)	The County Treasury proposes the new stream charges to expand the tax base.
15	Central Venous Catheter dressing	-	200	This service was charged at the same rate in the previous year (FY 23/24) as proposed in the FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24 because ICU services were introduced mid-year (Nov 2023)	

S/N	Description	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Analysis & Recommendation to Cabinet & County Assembly
16	Suction	-	200	This service was charged at the same rate in the previous year (FY 23/24) as proposed in the FY.24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24 because ICU services were introduced mid-year (Nov 2023)	
17	Daily feeding (Nasal Gastric)	-	1,000	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24 because ICU services were introduced mid year (Nov 2023)	
18	Daily administration of medications(int ravenous)	-	Charged as per cost of consumables used (drug prices)	Charged as per cost of consumables used (drug prices)	The County Treasury proposes the new stream charges to expand the tax base.
19	Blood transfusion in ICU (when necessary)	-	200	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24 because ICU services were introduced mid year (Nov 2023)	
20	Dental Care (when necessary)	-	150	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24	

S/N	Description	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Analysis & Recommendation to Cabinet & County Assembly
				because ICU services were introduced mid year (Nov 2023)	
MENTAL HEALTH					
1	Forensic case	-	1,000	New service due to introduction of specialized mental health services	
2	Letter to employer	-	1,000	New service due to introduction of specialized mental health services	
3	Evaluation for Gun License	-	5,000	New service due to introduction of specialized mental health services	
RADIOLOGY X- RAY					
1	Foot	-	300	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	The County Treasury proposes the new streams charges to expand the tax base.
2	Tibia Fib	-	300	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	
3	Femur	-	600	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	
4	Hip	-	300	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	

S/N	Description	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Analysis & Recommendation to Cabinet & County Assembly
5	Pelvis	-	600	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24. facilities	
6	Breast Ultrasound Bilateral	-	2,000	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	
7	Abdominal Pelvic	-	2,000	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	
8	Soft tissue ultrasound	-	1,000	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	The County Treasury proposes the new streams charges to expand the tax base.
E.N.T department (Ears , Nose , and Throat) Charges					
1	Tracheostomy tube change	-	500	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	
2	Indirect laryngoscopy	-	1,000	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	

S/N	Description	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Analysis & Recommendation to Cabinet & County Assembly
3	Aural Toilet	-	500	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	
4	Nasal Toileting	-	1,000	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	
5	PTA	-	1,000	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	The County Treasury proposes the new streams charges to expand the tax base
6	Tyndanometry	-	1,000	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	
7	Ent Excisional Bisopsies(Head & neck)	-	1,000	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	
MORTUARY CHARGES					
1	Body reconditioning	-	2,000	New service following the introduction of modern mortuary services.	
2	Fetal removal	-	3,000	New service following the introduction of modern mortuary services.	

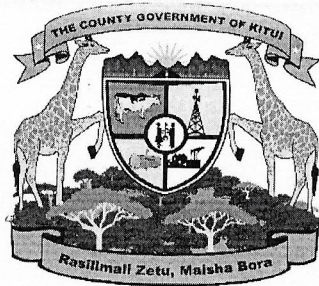
S/N	Description	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Analysis & Recommendation to Cabinet & County Assembly
3	Implant removal	-	3,000	New service following the introduction of modern mortuary services.	The County Treasury proposes the new streams charges to expand tax base
4	Body styling	-	3,000	New service following the introduction of modern mortuary services.	
5	Exhumation	-	10,000	New service following the introduction of modern mortuary services.	
OCCUPATIONAL THERAPY CHARGES					
1	Consultation paediatrics	-	50	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	The County Treasury proposes the new streams charges to expand the tax base.
2	Consultation physical dysfunctions	-	200	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	
3	Sensory integration	-	100	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	
4	Speech therapy per session	-	100	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	
5	Physical dysfunctions	-	200	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY	

S/N	Description	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Analysis & Recommendation to Cabinet & County Assembly	
6	Shoulder abduction splint	-	3,000	24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24. This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	The County Treasury proposes the new streams charges to expand the tax base.	
7	Finger splint	-	500	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.		
8	Hand resting splint	-	3,000	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.		
9	Wrist splint	-	3,000	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.		
10	Elbow conformer	-	1,500	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.		
11	Neck collar	-	1,500	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.		
PLASTER DEPARTMENT CHARGES						

S/N	Description	Finance Act FY2023/24	Proposed Charges FY2024/25	County Ministry Rationalization and Justification	County Treasury Analysis & Recommendation to Cabinet & County Assembly
1	Review of patients	-	-		
2	Application of dynacast	-	2,000	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	
3	Removal of dynacast	-	1,000	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	The County Treasury proposes the new streams charges to expand the tax base.
OUT PATIENT CHARGES					
1	Removal of catheters	-	100	This service was charged at the same rate in previous year (FY 23/24) as proposed in FY 24/25 Finance Bill. The service was however not captured in the Finance Act of FY 23/24.	



COUNTY GOVERNMENT OF KITUI



THE COUNTY ASSEMBLY

THIRD ASSEMBLY – (THIRD SESSION)

REPORT ON PUBLIC PARTICIPATION ON THE PROPOSED KITUI
COUNTY FINANCE BILL, 2024

AT MATINYANI MULTIPURPOSE HALL ON 4TH NOVEMBER, 2024

The Clerk Chambers

P. O Box 694-90200

Kitui

NOVEMBER, 2024

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1.0 PREAMBLE

Mr. Chairman,

A County Finance Bill is a crucial legislation aimed at regulating trade and prescribes revenue raising measures for the County Government. Pursuant to the provisions of Article 185 of the Constitution of Kenya, 2010; Sections 8, 21 and 87 of the County Governments Act, 2012 as read together with Section 133 of the Public Finance Management Act, 2012 and Standing Order No. 120, the Committee on Finance and Economic Planning is mandated to conduct public participation on the Kitui County Finance Bill, 2024.

Public participation is a principle and a practice embodied in the Constitution of Kenya, 2010 which largely draws backing from Article 1 of the same which states: *'All sovereign power belongs to the people of Kenya and shall be exercised only in accordance with the Constitution'*.

The Constitution of Kenya, 2010 encourages and offers an opportunity to the members of the public to have a meaningful input into decision-making processes. It allows a chance for a communication and engagement between agencies making decisions and the public. Therefore, effective public participation allows the public's views to be identified and incorporated into decisions that affect them.

Of key, Public Participation greatly contributes to the sustainability of development initiatives, strengthening local capacity, giving a voice to the poor and the marginalized, and links development plans and initiatives to the people's needs.

2.0 BACKGROUND

Mr. Chairman,

Article 10(2) of the Constitution of Kenya, holds that the national values and principles of governance include but not limited to patriotism, national unity, sharing and devolution of power, rule of law, democracy and participation of the people, sustainable development.

Article 118 (1) (b) mandates parliament to facilitate public participation in the legislative and other business of parliament. Further, objects of devolution of government under Article 174 (c) provides for giving power of self-governance to the people and enhancing their participation in making decisions affecting them.

Also to note, Article 201(a) provides for openness and accountability including public participation in financial matters as one of the key aspects of public finance in the Republic of Kenya.

Mr. Chairman,

Upon submission, the Kitui County Finance Bill 2024 was committed to the Committee on Finance and Economic Planning by way of First Reading on 30th October, 2024 during the afternoon sitting pursuant to the provisions of Standing Order 120(1). The Committee was tasked with overseeing Public Participation on the proposed vital Bill and to subsequently undertake its consideration on the same in line with the Committee's mandate as outlined in Standing Order No. 190 (5) and the Second Schedule of the Kitui County Assembly Standing Orders.

3.0 PUBLIC PARTICIPATION ON THE KITUI COUNTY FINANCE BILL, 2024.

Mr. Chairman,

This exercise took place on 4th November, 2024 at the Matinyani Multipurpose Hall in Matinyani Ward, Kitui West at 10:00AM. The starting prayer was led by Esther Nzyoki from Matinyani Ward

1. Members of the Kitui County Assembly present:

The list of the Honourable members of the County Assembly who were in attendance is as attached to this report (**See Annex I**).

2. Staff of the Kitui County Assembly in attendance:

- i. Jacob Kimanzi - First Clerk Assistant
- ii. Kennedy Mwendwa - Second Clerk Assistant
- iii. Douglas Mutua - Hansard Reporter
- iv. Lynn Kyalo - Communications
- v. Priscilla Muthui - Serjeant at arms

3. Members of the public present:

The list of the attendees is attached to this report (**See Annex II**).

3.1 Communication from the Chair

The chairman Hon. Benjamin Ndambu Mulandi welcomed members of the County Assembly, Staff and Public and thanked them for attending the Finance Bill 2024 public participation meeting. He underscored the importance of the exercise and further urged members of the public to participate actively since it was their right to do so, as stipulated in the Constitution of Kenya 2010, Article 196 (1) (b) that states, inter alia: "A County Assembly shall facilitate public participation and involvement in the

legislative and other business of the Assembly and its committees.” Further the Chair stressed the importance of this activity as enshrined in the Constitution, Article 201 that states that the following principles shall guide all aspects of public finance in the Republic; **“there shall be openness and accountability, including public Participation in financial matters”**

4.0 METHODOLOGY

Mr. Chairman,

The session Chair guided the members of the public by providing a comprehensive overview of the Finance Bill, ensuring that everyone had a clear understanding of its contents. It was emphasized that the primary objective of the meeting was to gather the public views and proposals on the Bill, which would later be integrated and synchronized in the final stages of its preparation.

Subsequently, the attendees were given time to reflect on the presentation of the Finance Bill, allowing them to pinpoint any areas of concern. This was followed by a dynamic and interactive discussion involving members of the Committee on Finance and Economic Planning, as well as members of the County Assembly and the public. During this exchange, the public actively contributed their thoughts and suggestions for consideration.

These valuable inputs would ultimately be synthesized into the final report by the Committee on Finance and Economic Planning, which would then be presented to the House for adoption. This process exemplifies a transparent and inclusive approach to policymaking, where the public's viewpoints play a crucial role in shaping the Finance Bill.

5.0 ACKNOWLEDGEMENT

Mr. Chairman,

The Committee extends her appreciation to the Offices of the Speaker and the Clerk of the County Assembly for the support accorded to it in undertaking the Public Participation exercise.

On behalf of members of the Committee on Finance and Economic Planning, I wish to present the views and recommendations of members of the Public, for further consideration and subsequent adoption by the Committee.

Signed



Hon Benjamin Ndambu Mulandi,

Session Chair and

Member, Committee on Finance and Economic Planning

Date.....

6.0. VIEWS AND RECOMMENDATIONS BY MEMBERS OF THE PUBLIC ON THE KITUI COUNTY FINANCE BILL, 2024.

Mr. Chairman,

Members of public were taken through the Bill and the corresponding parts to the Bill. The Bill prescribes the rates of taxes, fees and charges for goods, stock and services and from properties which include land and buildings, businesses, markets, agricultural produce, outdoor advertisement, health services, vehicle parking, heritage sites, county parks, entertainment, mining and extraction activities, among others.

Having been keenly and elaborately taken through the Kitui County Finance Bill, 2024, with clear explanations for all the proposed fees and charges, members of the public gave their input for consideration by the Committee on Finance and Economic Planning as follows: -

1. Mr. Fred kyalo Mutinda from Matinyani Ward proposed reduction of installation of wireless fidelity (WI-FI) fiber optic, underground cables from 100 shillings per meter to 40 shillings per meter. He further proposed reduction of ICU admission deposit from the proposed 50,000 to 10,000 since large number of Kitui residents cannot afford that amount.
2. Paul Malombe from Kithumula/ Kwa Mutonga Ward proposed reduction of hospital admission from the proposed fee of 5000 to 500 in order to encourage more residents to seek for medical care. He further, proposed reduction of the proposed daily bed charges from 2500 to 300.

3. Thomas Joseph Kitema from Matinyani Ward proposed reduction of bakeries for cakes and small snacks from the proposed 4000 to 2000. This is to encourage more youth to operate such business hence creating more job opportunities to the youths.
4. Paul Kavili from Matinyani Ward proposed reduction of parking fee for bodabodas from the proposed 2000 to 200 per year. since large percentage of youths cannot afford to pay 2000 per year. He further, proposed reduction of levy charges for sale of goats from the proposed 300 to 200 per goat.
5. James Munyoki from Matinyani Ward proposed reduction of motor bike spare parts license from the proposed 1500 to 1000 in order to attract more people in that business. He further, proposed reduction of in-door solar lighting shops e.g. Mkopa, Msolar from the proposed license of 6000 to 3000, Wi-fi and Fiber optic dealers license to be reduced from the proposed 5000 to 3000 since they only charge one shilling per minute. He also proposed reduction of minerals prospecting per Sub- County from the proposed 200,000 to 100,000 for all other town's category. He further proposed reduction of decoration shop licences from 500 to 300 shillings.
6. Juliet Kasyoka from Matinyani proposed cancer screening fee to be ~~abolished in order to encourage women to go for cancer screening.~~
7. Katanu Martin from Matinyani Ward proposed increase of Miraa/Kangeta/Muguuka (Khat) transports from the proposed 40,000 to 100,000 in order to discourage people from operating such business. She further, proposed miraa farmers to be charged 100,000

instead of the proposed 20,000. This is in order to discourage farmers from planting miraa which has affected a lot of youths in Kitui County.





8. Francis Kali from Matinyani proposed increase of mineral prospecting license for large scale mining from 200,000 to 2,000,000 and reduction of small-scale mining from 200,000 to 5000.
9. Eddy Musee from Matinyani ward proposed reduction of ploughing and re-ploughing (New/old land) – wet rate from the proposed 2500 per acre to 1000 per acre. Since the cost of fuel has gone down compared to last year.
10. Benedict Mutiso from Kauwi Ward proposed miraa transporters to be charged 70,000 instead of the proposed 40,000. He further, proposed increase of miraa business license fee from 10,000 to 20,000. This is geared towards eradicating such business in Kitui County which has affected a lot of youths.
11. Mr. Stanly Munyoki from Matinyani proposed increase of sand cess outside Kitui for lorry of 5-10 tons per trip from the proposed 2000 to 5000 per trip and a lorry of over 25 tons per trip from the proposed 5000 to 12,000 per trip.
12. Carol Manzi from Matinyani Ward proposed higher taxation on liquor license fee to discourage such businesses in the Rural areas.
13. Nicodemus Kyalo Mbua from Kauwi ward proposed regrouping / categorizing of Insurance licences as follows: i. Insurance Company- to pay the highest licence; ii. Insurance Agent- medium and iii. Insurance broker-the lowest.

Report Compiled by Jacob Kimanzi, Douglas Mutua and Kennedy Mwendwa.

Annex I

ADOPTION OF THE REPORT

We Honorable Members of the Committee on Finance and Economic Planning have pursuant to Standing Order 190(5) adopted this report on Consideration of the Kitui County Finance Bill, 2024 held at Pride Inn, Flamingo and affix our signatures to affirm approval, confirmation, accuracy, validity and authenticity of the Report.

NAME	DESIGNATION	SIGN.
1. Hon. Munyoki Mwinzi	Chairperson	
2. Hon. Waziri B. Baraka	V/Chairman	
3. Hon. Paul Maluki	Member	
4. Hon. Mary M. Musili	Member
5. Hon. Nzavu Mwanzia	Member	
6. Hon. Mary P. Ndumbu	Member	
7. Hon. Benjamin N. Mulandi	Member	
8. Hon. Peter K. Mwanza	Member	
9. Hon. Munira Mohammed	Member	
10. Hon. Grace Syoindo Mulandi	Member	
11. Hon. David Masaku	Member	

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