

**COSTING OF HEALTH SERVICES IN KAYUNGA HOSPITAL DURING FINANCIAL
YEAR 2016/2017**



September 2018

**COSTING OF HEALTH SERVICES IN KAYUNGA HOSPITAL DURING FINANCIAL
YEAR 2016/2017**

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DEDICATION

This work is dedicated to my family members who missed my physical presence as well as the adequate parental attention during the time I was involved in the production of this work. Similarly, I dedicate this work to all individuals around the world who are battling with Diabetes Mellitus and its complications.

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LIST OF ACRONYMS /ABBREVIATIONS

ANC: Antenatal care
DHO: District Health Officer
DM: Diabetes Mellitus
DM: Diabetes Mellitus
DSME: Diabetes Self-Management
GNI: Gross National Income
HIV: immunodeficiency Virus
HMIS: Health management information system
IDF: International Diabetes Federation
IP: Implementing Partner
JMS: Joint medical Centre
MO: Medical officer
MOH: Ministry of Health
NCDs: Non Communicable Diseases
NCDs: Non-Communicable Diseases
NMS: National medical stores
OPD: outpatient department
PNFP: Private not for profit
SDG: Sustainable Development Goals
SHMBG: self-home monitoring of blood glucose
SSA: Sub-Saharan Africa
SUO: Standard Unit of Output
TP: Thinking Processes
USD: united States dollar

Operational Definitions

For purposes of this study:

1. **Annualization:** The process by which capital cost is converted into annual cost by dividing the overall cost by the number of expected useful life years and adjusted for the discount rate.
2. **Capital costs:** Costs incurred to purchase or produce items that last more than one financial year and or cost more than a given threshold amount.
3. **Cost Apportionment:** A method used to divide costs or share costs by cost centers
4. **Cost Centre:** These are centers of activity within an institution or organization which consume resources to produce or contribute to production of outputs and for which costs can be calculated.
5. **Cost drivers:** These are factors that cause changes in the cost of an output.
6. **Costs:** The value of resources used to produce or purchase a good, a service or a set of services.
7. **Direct cost:** Costs incurred at the cost center and whose value in terms of money can be obtained at the cost center.
8. **Final Cost Centre:** The Cost Centers which produce final patient services and for which costs can be calculated for example Inpatient days, outpatient visits, laboratory tests.
9. **Financial year:** This begins on 1st July to 30th June of the next year.
10. **Indirect cost:** This is an overhead cost used in the production of the services but whose value cannot be obtained at the cost center.
11. **Intermediate cost center:** Provide ancillary services which support patient care units e.g. laboratory. Diagnostic departments whose services are used by other cost centers
12. **Overhead Cost Centre:** Cost Centers which do not produce services/ goods directly but provide support service inputs for final patient care and intermediate cost centers.
13. **Overhead cost:** Cost assigned to the use of resources that are employed in the production of goods /services but which cannot be easily attributed to the provision one particular service/good.
14. **Recurrent costs:** Costs incurred to purchase or produce resources used up in the course of one financial year and usually purchased regularly
15. **Step-down:** A process by which costs are finally apportioned to the final cost centers in a step by step manner and unidirectional.
16. **Time equivalent:** ones time in monetary terms spent doing a particular task.
17. **Unit cost:** Cost per unit output of a given good or one unit of output of a given service
18. **Replacement cost:** This is monetary value of resources consumed if they were purchased today.

ABSTRACT

Every six seconds, one person dies from diabetes. This makes the diabetes diseases the biggest cause of death than HIV, tuberculosis, and malaria combined. Contemporary studies have further indicated that the diabetes disease affects 415 million people around the world. This is estimated to shoot up to 642 million people by the year 2040. Out of 193 million people who are not yet diagnosed with diabetes, 90% live in the Sub Saharan Africa where national governments are still grumbling with shrinking resources and increasing demands for quality and equitable health services. To counter balance increasing prevalence, new incidences and ever increasing cost of health care services, this study was conducted to understand the average cost of treating a diabetic patient as well as the total cost that was incurred to run Kayunga hospital during the Financial Year 2016/2017.

Methodology

This study was guided by the Step down costing method by Sheppard *et al.*1998. This methodology was purposefully selected because of its simplicity in arriving at a unit cost of providing a hospital service of interest. Step down costing method identifies a range of resources needed to run the hospital, and then assigns these resources to cost centers on an allocation basis. These costs in turn filter down until the unit cost in final cost centers of interest is established as opposed to the other costing approaches which ignore the indirect costs.

Results

This study was able to reveal that during the financial year 2016/2017 Kayunga hospital spent a total of 3,818,152,368 Uganda shillings (998,993.3 US Dollars). The biggest hospital expenditure was spent on human resources 1,659,247,877 (434,130.8 US Dollars). This accounted for 43% of the total hospital expenditure. The average cost of treating a Diabetic patient was Ugx 46,043.21 (12 US Dollars). This was more than twice as much the cost of an ordinary OPD visit. The diabetic clinic had the second lowest percentage (2.2%) share among the hospital final costing centers and the recurrent cost of managing a diabetic patient stood at Ugx.66, 059,837 (17,284.1 US Dollars).

Conclusions

Diabetes mellitus disease is no longer a disease of only industrialized nations. National Governments of low and middle income states should work to intensify health education to trickle down the increasing trends of Diabetes. Similarly, governments should endeavor to make use of disease specific costing as a means of informing evidence based programming that is capable of yielding equitable and high quality health care services to all. The costing information revealed that the cost of treating DM at OPD is twice more than that of ordinary OPD consultation.

CHAPTER ONE: GENERAL INTRODUCTION

1.1 Introduction

This chapter seeks to introduce an overview and the rationale of costing of Diabetes mellitus. Several costing studies have been done in different areas in health care programs such as Immunization, HIV/AIDS among others but little information is available about the cost of managing Diabetes mellitus especially in Uganda. For this matter this study was conducted to understand the average cost of offering diabetic care, the total cost of offering care in a hospital and unit cost of different costing centers available in Kayunga hospital.

Unit cost refers to the cost of offering a single service or good. Unit cost is interchangeably used to mean average cost. This unit cost can be attached to various levels of health care for example ancillary cost center or final cost center. For example a diabetic visit in OPD or an inpatient day on the ward.

Understanding the unit cost facilitates health care managers to identify costs and cost drivers as they relate to outputs. Costing information gives an insight on how many resources are needed to produce a particular good or service. Unit cost knowledge will give guidance in case of introduction of user fees. It will also give guidance on which curative services are offered best at what hospital. It may assist in budget allocation to various services and even facilities. May also help to ensure adequate funding is available.

Presently there is little data on unit cost of health care in Africa because of about three reasons, namely, the activity data which form the denominator is often incomplete, Often records of

resources used to produce the unit cost is often missing and finally the lack of costing knowledge itself is another limitation. The post-2015 Sustainable Development Goals call for national governments to combat infectious diseases, decrease maternal and infant mortality and ensure that quality healthcare is not only accessible but is also affordable to all (Bilinski *et al.*, 2017).

Whereas there has been commendable effort towards accessing affordable health care to all, Diabetes Mellitus is steadily escalating in low and middle income countries (Oguejiofor, 2014) yet many countries in the sub-Saharan Africa, lack well-established surveillance systems for such diseases (Namusisi *et al.*, 2011). Like in many other low and middle income countries, the prevalence of diabetes mellitus has substantially risen and become one of the key diseases of public health concern (Bintabara and Mpondo, 2018).

Different studies have indicated that the utmost increase in the number of people with diabetes between 2017 and 2045 will occur in sub-Saharan Africa where more than two-thirds of diabetes cases are undiagnosed and where unusual diabetes phenotypes are common (Choukem and Mbanya, 2018).

This state of affairs validates the urgent need for focused deterrence, care, and research programs. In 2017, The Endocrinology Commission on diabetes in sub-Saharan Africa highlighted the need for capacity building and quality research in successfully tackling diabetes in the region. Such a strategy should include mentorship of different individuals in various privileged positions (Choukem and Mbanya, 2018).

Sub-Saharan Africa has by far the lowest output of diabetes research compared with other regions. The main cause is attributable to limited opportunities for career development and brain drain. On the other hand, Africa conceals severe inequalities between countries. In some cases

lack of qualified physicians to provide minimal care for diabetes, whereas others have high-caliber researchers who have provided data for estimates of diabetes burden (Choukem and Mbanya, 2018).

Available evidence indicates that the number of people with diabetes will occur in sub-Saharan Africa where more than two-thirds of diabetes cases are undiagnosed and where atypical diabetes phenotypes are common (Ramaiya Kaushik, 2010). The World Health Organization projections have similarly concurred and further indicated that NCDs will be responsible for over 80% of global disease burden by 2020 (Twinamasiko *et al.*, 2018).

As such, diabetes mellitus now ranks high on the international health agenda as a global pandemic and as a threat to human health and global economies (Yue *et al.*, 2016). Furthermore, the burden of Diabetes mellitus will continue to rise in these countries and considerably contribute to morbidity and mortality by the year 2030 (Bintabara and Mpondo, 2018). This is because the demographic changes that are coming with increased age and urbanization of the African population favor a continued upward trend of diabetes in the region (Nuche-Berenguer and Kupfer, 2018).

The estimated DM increase is attributable to insufficient community interventions that focus on the prevention of diabetes predominantly among people of modest incomes (Mutymbizi *et al.*, 2018). Whereas experts have estimated the cost of diabetes care to shoot up to US\$59.3 billion by 2030 (Laura Owings, 2017), many developing countries are still relying on proxy figures to estimate the cost of managing diabetic patients (Kigozi *et al.*, 2010).

Worse still, low and middle income countries have laughable access to high quality health care services and the cost of managing diabetes varies greatly from one hospital to another. This creates cross road situations because the cost of managing diabetic patients in general hospitals is not known. As such, this will continuously breed horrible consequences not only to health care systems but will grossly affect the already fragile and over stretched family networks as well as the well-being of diabetic patients in particular (Mills et al., 2011).

In all health care systems around, decision makers need reliable information on the amount of resources used to generate the effect and the unit cost of these resources (Stenberg et al., 2018). Inaccuracies in any of these three pieces of information jeopardize correct inferences that can potentially favor effective health interventions (Mayer et al., 2017). This alone ignited the researcher to conduct this study.

1.2 BACKGROUND OF THE STUDY AREA

This study was conducted in Kayunga district hospital. The hospital is located in the center of Kayunga district. This district borders 6 other districts of Apac in the north, Kamuli in the East, Mukono in the south, Luwero and Nakasongola in the west and Jinja. The district headquarter is situated at Ntenjeru hill, 2km from Kayunga town. The district has two constituencies of Ntenjeru and Bbaale County (Uganda Travel Directory, 2018).

Kayunga is predominantly an agricultural district and the people practice mainly 2 types of agriculture that is livestock farming and crop husbandry. Today, Kayunga district is the leading producer of high quality vanilla in Uganda and 88% of the population is engaged in production of cassava, matooke (plantains), pineapples, maize, millet, watermelon, potatoes and passion fruits (Uganda Travel Directory, 2018). As many of subsistence farming communities elsewhere

in Uganda, the people living in Kayunga are generally poor and often times experience catastrophic expenses especially when they are not able to obtain the prescribed medicines from the hospital.

Kayunga general hospital has 100 bed capacity. It also has 7 resident Doctors and 140 other Health care workers. The hospital offers both preventive and curative services. The most frequently treated diseases include malaria, diarrhea, upper respiratory tracts infections, malnutrition, HIV/ AIDS and Diabetes Mellitus (Uganda Travel Directory, 2018).

Kayunga general hospital serves the highest poverty density population that stands at 66 poor persons per km² (Ministry of Finance, Planning & Economic Development, 2014). Overall, Kayunga hospital takes care of a total population of 297,081 people, of whom 144,609 are males and 152,472 are females (Uganda Travel Directory, 2018). Kayunga general hospital sees a considerable number of diabetes mellitus patients on a weekly basis (Liggins, 2012).

1.2 Problem Statement

Everywhere in the world especially in low and middle income countries, there is an increasing recognition that non communicable diseases inflict large economic costs on households, societies and national health systems (Mutyaambizi *et al.*, 2018). Unfortunately the annual average cost of managing a diabetic patient in general hospitals of Uganda is not known. Yet, without accurate costs, producing meaningful disease interventions remain a thing of a leap service (Hollands, 2017).

Disease-specific costing offers healthcare providers, policy makers, and insurance companies with valuable information on a wide range of decision (Hendriks *et al.*, 2014) and forms strong

foundations that can ably influence appropriate healthcare improvement. As a result, hospitals require dependable patient-level cost estimates to precisely ascertain resource deployment (Ferry, 2016).

Accurate and disease relevant cost information on hospital services up to the patient level is essential not only for policy makers, but also to patients and hospitals. Accurate hospital explicit cost data is further required to guide improved efficiency and transparency as well as the general management of different conditions (Mercier and Naro, 2014).

Cost information is essential for proficient distribution of healthcare expenditure, estimating future budget allocation, and setting user fees (Than *et al.*, 2017). In resource-constrained environments, precisely estimating the cost of hospital services poses paramount importance (Mercier and Naro, 2014). This and more therefore calls for an urgent retrospective study that is capable of providing scientific evidence to the health care system of Uganda and other low and middle income states about the average cost of managing OPD and IPD diabetic patients.

1.3 Objectives of the study

1.3.1 Major Objective

The overall objective was to determine the total and average cost of treating a Diabetes Mellitus patient each time he/she come (s) or is admitted in Kayunga Hospital.

1.3.2 Specific Objectives

1. To determine the total cost incurred by Kayunga Hospital during the F/Y 2016/2017
2. To determine the average cost of providing health care services in Kayunga Hospital during the F/Y 2016/2017

3. To determine the average costs of treating diabetic patients in Kayunga Hospital during the F/Y 2016/2017.

1.4 Research Question

What was the average cost of treating a Diabetic Patient in Kayunga Hospital?

1.5 Scope of the study

All the services provided in Kayunga hospital for the period of study were studied. These included; inpatient, outpatients, laboratory services, preventive, supportive and DM Clinic excluding activities of Makerere Walter Reed project.

1.6 Significance of the study

This study and its findings shall be used by policy making organs at all levels to design evidence based policies. This study and its findings shall further guide implementing partners to map evidence based programming that can guide effective management of the escalating levels of diabetes mellitus disease in Uganda and in other low income states. It is hoped that through evidence-based programming, the Ugandan Government shall achieve the post-2015 Sustainable Development Goal number three where increasing numbers of diabetic patients shall receive both high quality and accessible health care for all.

1.7 Justification

The need to provide high quality and equitable health services and protect populations from catastrophic health care costs has pushed universal health coverage to the top of global health policy agenda (Okungu, Chuma and McIntyre, 2017). With rising healthcare costs, comes an escalating demand for evidence-informed resource allocation (Mayer *et al.*, 2017). Without

accurate understanding of the costs of producing programmed outcomes, the image remains incomplete (Hollands, 2017).

Best programs and policies fail when budgets are inadequate. Different studies addressing value in healthcare systems require a measure of cost (Visscher *et al.*, 2017). Under health research, indicators of socioeconomic status are often used interchangeably and frequently lack theoretical foundations. This complicates the comparison of results from different studies and exploration of the relationship of health outcomes (Fliesser, De Witt Huberts and Wippert, 2017). Therefore insight into the healthcare costs is indispensable for efficient resource allocation and healthcare financing (Hendriks *et al.*, 2014).

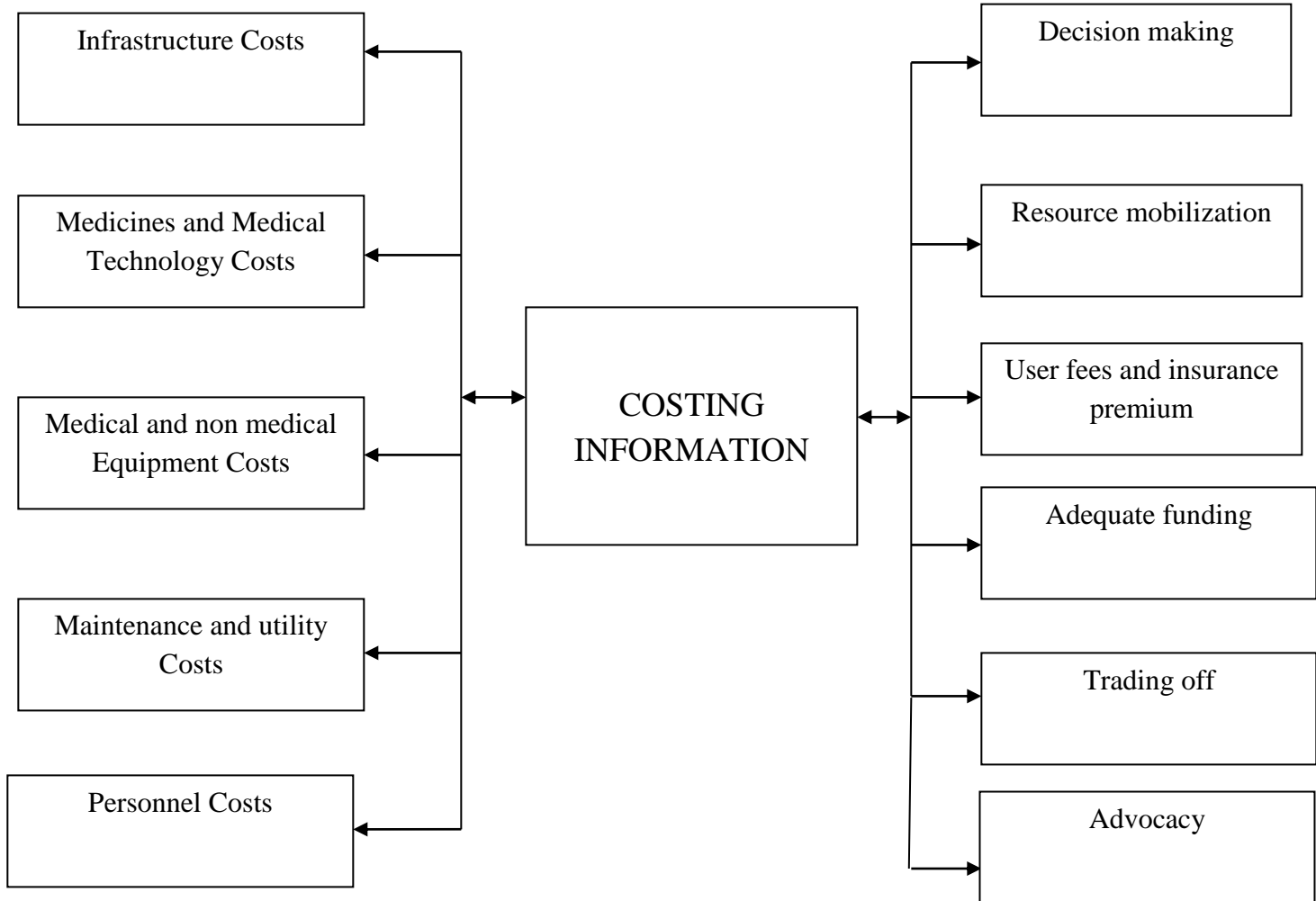
Furthermore, particular attention into the cost-benefit analysis is crucial in weighing the benefits versus specific interventions and treatment approaches and clearly defining the cost of treatment, duration and anticipated outcomes. This is simply because of case heterogeneity, labour intensity and the complexity of the production processes (Mercier and Naro, 2014).

Well managed health care systems demand that treatments have established efficacy, minimized costs and ensures reduced prospective utilization of expensive resources (Meuldijk *et al.*, 2017).

In a nutshell this work identifies the need for costing of health services and how disease-specific costing will translate itself into provision of high quality and accessible health services.

1.8 Conceptual Framework

Figure 1: Conceptual frame work



1.9: Scope of the study

1.9.1 Content Scope

The content scope of this study destined around the total costs incurred by the hospital per visit to treat a diabetic patient in Kayunga hospital during the financial year 2016/2017.

1.9.2 Geographical Scope

This study was conducted in Kayunga District because of its proximity to the researcher as well as the availability of a significant number of diabetic patients.

1.9.3 Time Scope

Data collection that informed this study was carried out between December 2017 and January 2018. The study findings were presented in September, 2018. This was due to the availability of audited books of accounts for financial year 2015/2016.

1.9.4 Purpose

The purpose of this study is to determine the average and total cost of managing Diabetes Mellitus. Understanding the average cost incurred by the hospital to treat a diabetic patient per visit shall go a long way to inform better management of the rising numbers of diabetic patients in Uganda's and other low and middle income health care systems .

1.9.5 Aim

The overall aim of this study is to understand the average cost of managing a diabetic patient in Kayunga Hospital on an annual basis.

CHAPTER TWO: LITERATURE REVIEW

2.1 Introduction

This chapter focuses on the already existing work relating to the need for costing of diabetes care services, the prevalence of diabetes mellitus disease (DM), its causes, the implications diabetes has on health care systems, families and individuals and what health care systems ought to do in order to circumvent this disease.

Since the advent of the millennium declaration, the 2015 post millennium agenda, national governments were urged to establish cost-effective means to ensure the control of scarce resources to avoid events of catastrophic expenditures accrued from ever escalating healthcare costs (Lee, Chang and Du, 2017). Whereas there has been an effort of ensuring free access of medical services in low and middle income states, various studies have concluded about the increasing trends of Diabetes Mellitus (Gabert *et al.*, 2017).

Unfortunately there is very scanty information about the average cost of treating diabetic patients on an annual basis. Yet it is very clear that Health planners are concerned with evidence-informed decision making, and resource allocation rely on high quality information regarding the resources needed to implement investment strategies and comparing them against current and future budgetary constraints. Therefore information on costs is essential to inform discussions around value for money and efficiency (Stenberg *et al.*, 2018).

A study published in 2007 by Jean Claude Mbanja concluded that the costs associated with diabetes consume a huge proportion of annual health budgets in Sub-Saharan African countries, many of which already run healthcare budget deficits (Mutymbizi *et al.*, 2018). Going forward, healthcare access in low- and middle-income countries is a habitual distress to governments and

global health actors. Following the 1978 Declaration of Alma-Ata, primary healthcare was supposed to be ‘made universally accessible’(Robert *et al.*, 2017). Regrettably, limited data is available on the average and recurrent costs governments need to run general hospitals that receive escalating numbers of Diabetic patients on a daily basis (Gabert *et al.*, 2017). This and more formed the back ground against which this study was designed.

The researcher hopes that the findings of this study shall inform low and middle income states, like-minded bodies and health care managers about the annual recurrent and average cost required to manage DM patients attending OPD as well as those admitted on wards with diabetes mellitus disease.

Literature for this study was reviewed around the costing and availability of diabetic services, the incidence and prevalence of Diabetes, its cost on health care systems and individuals. It also focuses on the recommendations national governments have to implement to achieve controlled hospital expenditures and finally deal with escalating numbers of diabetic patients. This is because the success of any healthcare system depends on its ability to meet consumers’ needs and expectations (Pastakia *et al.*, 2017).

Literature related to estimates on unit costs of specific health interventions is a growing field, yet the transferability of such findings from one setting to another is limited (Stenberg *et al.*, 2018). This is because different studies have indicated that identifying costs at an individual patient level is not only time consuming but extremely tedious and very expensive (Mercier and Naro, 2014).

Therefore, concerns about the real cost of diabetic health care services form an important part of the social and institutional environment of hospital accounting. Having access to accurate and

reliable diabetes information on the cost of health services serves a wide range of purposes including dialogue on affordability and financial sustainability, budgeting, cost-effectiveness and cost–benefit Analysis (Gebreiter and Ferry, 2016).

Further insight into the costs of diabetes healthcare services is essential for efficient resource allocation and the overall healthcare financing. In many cases this can only be informed through disease specific costing studies (Hendriks *et al.*, 2014). Estimation of the costs associated with diabetes is crucial to make progress towards meeting the targets laid out in Sustainable Development Goal 3 set for 2030 (Mutymbizi *et al.*, 2018).

Costing of diabetes care services helps health care managers and decision makers to improve services quality and also to make the cost effective projections (Than *et al.*, 2017). Therefore costing of disease specific services supports to strengthen the allocation of scarce material and financial resources that later on improves hospital performance (Mercier and Naro, 2014).

Costed diabetes studies are capable of providing basic information necessary for setting user fees with scientifically acceptable level of quality (Odekunle, Odekunle and Shankar, 2017). In addition, disease specific costing is useful in implementing a pre-payment system as a sure way governments can achieve universal health coverage for which many countries are trying to develop. As such, diabetes costed hospital services are essential in every healthcare system (Ouédraogo *et al.*, 2017).

However, disease specific costing is predominantly complex in the hospital setting due to case heterogeneity, labour intensity and the complexity of the production processes. Available proof have demonstrated substantial cost disparities resulting from provider and patient characteristics, the efficiency level, the underlying clinical activity and the costing method. Allocating hospital

costs to patients or groups of patients characteristically involves three steps of allocation of hospital overhead costs to departments. The allocation of department overhead costs to patients, and the allocation of department direct (Mercier and Naro, 2014).

Well determined disease-specific costs support to provide evidence to hospitals since they are the largest financing source of employment to professional human resources and medical equipment (Than *et al.*, 2017). Furthermore, they provide primary healthcare (Thet Mon Than, 2017). In the recent years, various studies of cost analysis have been increasing due to limited understanding of costs incurred by hospitals-an essential area required to improve the efficiency and quality of healthcare services (Green, 2017).

Equitable health care service distribution has been defined as the absence of logical disproportion in health between social groups who have diverse levels of fundamental social advantage or disadvantage. Inequalities in health are an effect of differential distribution of several determinants of health, including limited costing information in health care delivery (Orem and Zikusooka, 2010).

Health planners therefore are concerned with evidence-based decision making and resource distribution entirely relies on high quality information concerning the resources needed to execute investment strategies, as well as evaluating them against current and future budgetary limitations. Information on costing of health services is essential in guiding discussions around value for money and efficiency. Unfortunately cost data is sparse in many settings, especially in low- and middle income countries, where ambitious health targets are now being set for the 2030 Sustainable Development Goals (Stenberg *et al.*, 2018).

These targets can be realized through disease specific costing studies since they have unique abilities to compute the economic burden of a disease or diseases and estimate the highest amount that could potentially be saved or gained if certain diseases were to be eradicated or even minimized. Various disease specific costing studies have been conducted. A good number of these studies have been helpful in public health policy debates because they highlight the extent of the impact of the disease on society or a part of society (Segel and Economics, 2006).

Costing information facilitates health care managers to decide what particular diseases need to be addressed first by health care and prevention policy. Furthermore, such information also indicates what particular therapy would be more helpful in reducing the burden of disease. For specific stakeholders, such as the national government, disease specific studies can show the financial impact a disease has on public. On the other hand, employers are able to indicate what particular diseases have large effect on their costs. In addition, costing studies provide important information for cost-effectiveness and cost-benefit analyses since they can offer a framework for the cost estimation (Briggs, Scarborough and Wolstenholme, 2018).

For example, in the United States, the National Institutes of Health released a 2000 report on the updated costs of illness for numerous diseases. State smoking cost-of-illness estimates by Miller et al., 2000 was used in state lawsuit against the tobacco industry to recover Medicaid losses. In another study of the cost of injuries by Rice et al. 2009 was used to motivate Centers for Disease Control and Prevention requests for proposals to address injury centers in the United States (Segel and Economics, 2006).

Through the pilot costing study the Bureau of Labor Statistics used a disease specific costing method to estimate the costs of fatal occupational injuries. This study was able to estimate the

benefit protection and health professionals, financial aid as well as the overall education and prevention efforts geared towards eliminating workplace fatalities. In addition, costing studies are frequently cited in disease-specific studies that endeavor to underscore the magnitude of studying a particular disease, as well as in cost-effectiveness and cost-benefit studies (Bozzani *et al.*, 2018).

A case in point is the study of how obesity causes diabetes, a study about mitochondrial dysfunction and diabetes, and numerous other studies cited a 2002 American Diabetes Association cost-of-illness study have successfully illustrated the magnitude of the burden associated with diabetes and appropriate interventions have been sought (Lomas *et al.*, 2018).

There are however, limitations to disease-specific costing studies. Cost-effectiveness and cost-benefit analysis offer extra information that is not necessarily included in costing studies which can be used to determine the best course of action with respect to the disease studied. Cost-of-illness studies can demonstrate which diseases may require increased allocation of prevention or treatment resources, but they are limited in determining how resources are to be allocated because they do not measure benefits (Leech *et al.*, 2018).

Furthermore, costing studies utilize different methods, which tend to limit the comparability of findings. Costing studies differ greatly by perspective, data sources, inclusion of indirect costs, and the time frame when such costs were incurred. An obvious testimonial of the study methods leads to a well advanced cost comparability. Therefore, when conducted with a clear clarification, disease specific costing studies present a significant logical tool in public health policy (Hartung, Ahmed and Whitham, 2015).

Complete disease specific studies include both direct and indirect costs, even though the specific focus of a study may make one or the other avoidable. Direct costs have traditionally been used to measure the opportunity cost of resources used for treating a particular disease, while indirect costs are used to determine the value of resources lost due to a particular illness(Lomas *et al.*, 2018).

Opportunity cost in this case, is defined by Rosemary Peavler as “the value of the forgone opportunity to use in a different way those resources that are used or lost due to illness.” Even though some studies have gone ahead to besides include intangible costs of pain and suffering, habitually in the form of quality of life measures (Leech *et al.*, 2018).

In an absolutely competitive market, this opportunity cost is reflected in the market price. However, due to serious influence of governmental regulation and stakeholder negotiations, health care is typically considered as functioning imperfectly. Existing market prices are however universally used for evaluation. However, these prices do not necessarily capture the ‘true value’ of the resource forgone. Different health care systems have recognized unreliable degrees of consistency of costing methods at national and or regional levels (Wali *et al.*, 2018).

One of the inputs that are fundamentally useful in costing studies are the direct costs. Studies often measure total direct costs rather than net direct costs, which focuses on subtracting potential medical costs avoided because of the death of a patient, from total costs. Direct medical costs include hospital inpatient, physician inpatient, physician outpatient, emergency department outpatient, nursing home care, hospice care, rehabilitation care, specialists’ and other health professionals’ care, diagnostic tests, prescription drugs and drug sundries, and medical supplies (Segel and Economics, 2006).

One major challenge with computing direct medical costs, particularly diseases specific costs, is that charges are regularly the single form of data accessible. Because of the nature of determining disease specific charges, they habitually do not precisely reveal the underlying costs. Charges are therefore often higher than costs to cover losses from patients who are unable to fully meet their expenses, the rising costs of restoring and updating hospital physical assets like medical equipment (Xu, Nardini and Ruger, 2014).

Costing studies are therefore conducted from quite a lot of diverse viewpoints, each one of which includes somewhat different costs. These perspectives measure costs to society, the health care system, third-party payers, health care businesses, government as well as participants and their families. Each perspective offers useful information about the costs of that particular intervention (Hartung, Ahmed and Whitham, 2015).

In addition, disease specific costing studies provide the common worth of any health care services where decision makers have continuously required evidence based information on the resources used to generate the effect as well as the unit cost of these resources. The inaccuracies in any of these pieces of information increases the risk of inaccurate implication that potentially favor health care interventions or policies that leave society worse off than their alternatives that could provide additional benefit to the society (Salcher *et al.*, 2017).

Although it is internationally agreed that resource use ought to be measured in the smallest unit essential for comparison purposes within or between economic analysis, the availability of homogeneous and authenticate resource use measurement tools is limited. Internationally, suitable methodologies for computing the effects of health care interventions are a well-standardized process. In addition, the techniques of assessing precise use of resources in terms of

their unit costs are not internationally coordinated and has remained context specific (Qosaj *et al.*, 2018).

From a cost-effective approach, estimation of resource use should be based on opportunity costs, ‘the forgone value as the resources are no more available for their next best alternative use’ sometimes referred to as ‘economic cost’. This heterogeneity does not only deteriorate economic analyses but also impedes the comparison, understanding and transferability of the cost analyses, but also resulting in methodological criticism in general. Concurrent with the publication of unclear analyses, this lack of standardization further limits the extent and utilization of such evidence in decision-making (Mayer *et al.*, 2017).

Hospitals, Health care systems and the economy are essentially correlated. The purpose of the studies on the costs of diseases is to describe, estimating costs, comparing established programs and projecting these costs based on clinical, demographic, epidemiological, and technological factors. In fact, over the years, there has been emergent number of studies which are acknowledged to be valuable decision tools, because the limited amount of resources must be used rationally and efficiently as not to miss opportunities to improve overall population health (Mayer *et al.*, 2017).

Disease-specific costing is used as an input into cost-effectiveness analyses and provides important information for efficient resource allocation. However, limited data availability and limited expertise constrain such studies in low- and middle-income countries. The productivity expressed in monetary terms provides an approximation of the total burden of a particular disease to society (Qosaj *et al.*, 2018). It is extensively understood that estimating the total societal cost of a particular disease is a valuable approach for effective planning, budgeting as

well as evidence-based decision making. Certainly organizations such as the World Bank and the World Health Organization commonly use such studies (Tran *et al.*, 2018).

Determining disease specific average and total costs specificities provide numerous and valuable information. In the first place, it tells us how much the general public expenditure is incurred on a particular disease and by inference the amount that would be saved if the disease were abolished. Secondly, it recognizes the different components of cost and the size of the contribution of each sector in society. With such information, it is can be argued that disease costing helps to establish research and funding priorities (Watson *et al.*, 2018).

An inefficient allocation of resources exists when those resources could generate greater benefits if used elsewhere; without an understanding of the benefits or health outcomes gained, it is not possible to assess whether expenditure in a particular area is efficient (Chatterjee *et al.*, 2018). Diseases specific cost effectiveness research is therefore increasingly important for physicians and health care leadership to make policy and applied clinical decisions. The use of evidence to improve health care quality while lowering costs will continue to guide clinical practice and it will be critical for health care managers to maintain a strong understanding of health economics, decision analytics (Wali *et al.*, 2018).

Furthermore, understanding the total cost, cost variation and breakdown is therefore important for national health care programming as they plan and budget for delivering services and introducing new health care approaches. Low and middle income countries face rigorous resource limitations but the highest burden of disease-yet there is an increasing evidence base on the effective and cost-effective intercession for these diseases (Baatiema *et al.*, 2016).

Nevertheless questions have continued to prevail about the most cost-effective method of delivery for these interventions. Low and middle income countries face the highest burden of disease which they must tackle despite severe resource limitations. A key feature of this is ascertaining that health services and the delivery of health care are run in the most efficient way possible (Cutler *et al.*, 2018).

There is frequently substantial heterogeneity in costing study design between health economic evaluations, even for the same disease interventions (Bozzani *et al.*, 2018). Different forms of effectiveness evidence may be integrated. A wide variety of models may be used to extrapolate to the endpoints of interest and the endpoints themselves may vary from disease specific outcomes, such as cases of tuberculosis treated to generic outcomes, such as disability adjusted life years averted (Watson *et al.*, 2018). There is therefore an extensive evidence details supporting effective and cost-effective treatment of the diseases troubling the sub Saharan Africa countries (Briggs, Scarborough and Wolstenholme, 2018).

Clear methodologies exist on how to determine disease specific costs as well as its cost-effectiveness. However these methodologies do not provide specific advice on how to identify the particular contributions for costs especially when assessing the impact on numerous diseases simultaneously where the comparability of data sources for different diseases is important. Without comparable data sources, there is the potential for significant variation in disease costs due to either the inclusion or exclusion of different cost components, following patients for different lengths of time (Cutler *et al.*, 2018).

For example, if comparing the cost-effectiveness of a salt reduction approach versus the sugar reduction strategy to decide how to prioritize public health spending, the use of different data

sources to approximate the healthcare costs of stroke and of diabetes is likely to result into a bias towards one or other interventions and suggests that an informed funding decision cannot be made. Despite this problem, published public health economic models commonly used to estimate costs from a collection of unique sources (Cutler *et al.*, 2018).

Healthcare providers therefore, desire to rely on disease specific cost-effectiveness analysis to facilitate healthcare systems deal with the ever increasing costs of care. However, there is still a budgetary problem that needs to be considered, given the widespread policy debate over how to best bend the healthcare cost curve down wards and the proportion of healthcare budgets spent on prescription medication (Jiwani *et al.*, 2014).

In the broadest sense, most of economic and business decision making processes, private or public, the term ‘cost’ should constantly be considered. Though occasionally measured in different forms, costs are most regularly calculated in monetary terms for a direct comparison among alternative options (Jo, 2014). Without such a standard, the advocates are prone to adding extra items to highlight and frequently exaggerate the Cost of illness results. Secondly, cost estimates help appropriately target specific problems and policies. It is important to know whether a specific disease of interest involves the greater medical and/or social costs (Tran *et al.*, 2018).

Diabetes mellitus ranks highly on the international health agenda as a global pandemic and as a threat to human health and global economies. The International Diabetes Federation Diabetes Atlas shows that DM prevalence rate is 8.6% in adults (Berkowitz *et al.*, 2018). Conventionally, infectious diseases have formed the massive disease burden, but undoubtedly the countries in

resource limited settings in Africa are undergoing an epidemiologic transition from a largely infectious to non-communicable disease burden(Stenberg *et al.*, 2018).

These countries are extremely affected by the burden of NCDs with over 80% of the deaths taking place in low- and middle-income countries (Twinamasiko *et al.*, 2018). As such, due to the limited attention to diabetes by both policymakers and healthcare professionals, patients usually present late in the diabetes cascade with complications of the disease (Nuche-Berenguer and Kupfer, 2018).

Despite the higher burden of infectious diseases in Africa, non- communicable diseases including type 2 diabetes mellitus is escalating steadily, contributing significantly to higher morbidity and mortality rates. This is partly driven by a growing proportion of elderly people (Dicarlo *et al.*, 2018). Furthermore, the economic growth and complementary swift in urbanization (Yaya *et al.*, 2017) have led to a burgeoning wealthier middle class, possibly with shifts in diet and physical in activity contributing to the development of obesity (van de Vijver *et al.*, 2013).

Urgent solutions for slowing or even reversing, this trend are needed, especially from investment in modifiable factors including diet, physical activity, and weight (Forouhi *et al.*, 2018). In 2009, Africa's total population exceeded one billion, of which 395 million, almost 40 percent lived in urban areas. This urban population is projected to grow to up to one billion in 2040, and to 1.23 billion in 2050, by which time 60 percent of all Africans will be living in urban centers (van de Vijver *et al.*, 2013).

Type 2 diabetes is the most predominant form of diabetes in sub-Saharan Africa, accounting for an estimated 85%–95% of cases while Type 1 diabetes and non-conforming variation of

diabetes, including malnutrition-related and ketosis prone diabetes, account for 5%–15% of cases (Yaya *et al.*, 2017). Due to lack of access to health care facilities, poorly trained health care providers, and lack of screening an estimated 62.5% of cases of patients with diabetes in sub-Saharan Africa are undiagnosed (Anstey Watkins *et al.*, 2018).

The African continent has 25% of the global disease burden, with only 3% of the world's health workers and less than 1% of the world's health expenditure. The disease burden in Africa has time in memorial been dominated by acute and infectious diseases such as malaria, diarrhea, lower respiratory tract infections, tuberculosis and measles. However in the last 25 years, chronic communicable and non-communicable diseases, such as HIV/AIDS, ischemic heart disease, stroke and diabetes have become major contributors to the burden of disease (Mash *et al.*, 2018). While HIV/AIDS and maternal mortality continues to devastate the disease burden in the sub-Saharan Africa, mortality statistics due to diabetes and other conditions have continuously become evident (World Health Organization Regional Office for Africa, 2012).

The increase in prevalence of diabetes and pre-diabetes in sub-Saharan Africa underlines the importance of understanding its magnitude and causes in different population groups (Chiwanga *et al.*, 2016). Rapid urbanization, gradual sedentary lifestyles, and unhealthy eating habits have been noted to contribute largely to the increased prevalence of diabetes. Therefore, interventions to control the epidemic of diabetes and hyperglycemia-related vascular complications should start at its early stage of development (Chiwanga *et al.*, 2016) .

The endocrinology commission on diabetes in sub-Saharan Africa points out meticulous implications of capacity building and quality research aimed at effectively engaging in diabetes studies. This approach should largely focus on mentorship (Choukem and Mbanya, 2018). This

is because Sub-Saharan Africa has by far the lowest output of diabetes education compared with other regions (van de Vijver *et al.*, 2013).

The main causes probably being the limited opportunities for career development and brain drain. However, this general picture of sub-Saharan Africa hides serious inequalities between countries including limited qualified physicians to provide minimal care for diabetes. Whereas others have high-caliber researchers connecting experiences of advanced academics could be a cheap and more sustainable to sub Saharan Africa countries (Omoleke, 2013).

This is simply because diabetes is an expensive disease in so many ways (Mutymbizi *et al.*, 2018). Costs result from treating the disease itself, complications of the disease and costs of treating many other diseases where diabetes is an underlying causal factor (Oguejiofor, 2014). DM burden is disproportionately borne by people of working age, the same age group profoundly affected by HIV/AIDS. This reduces the economic productivity of this group. Due to such conditions it is not surprising that the life expectancy at birth for males in Uganda is 50.7 and 52.7 for females. The disease and its disability introduce huge costs on both household and national economies (Kane *et al.*, 2017).

Summation of the double costs of diabetes care – costs of treatment and costs of disability impedes the ability of the diabetic person to be economically viable and generate income to pay for treatment – making diabetes management very expensive and a serious challenge to national economic development and health budgets (Oguejiofor, 2014) .

As applicable to the rest of Africa, lack of regular access to major anti-diabetic drugs and care, especially insulin at affordable cost, is a major challenge (Kengne *et al.*, 2017), leading to underuse of these agents and avoidable metabolic complications (Oguejiofor, 2014). For many

years, costs of these medications especially insulin consume monthly minimum wages especially in a country where National Health Insurance Scheme coverage is < 5% and most of the coverage still go to the privileged working class (Manzi *et al.*, 2017). Non-availability of blood glucose monitoring devices (glucometers) to many, even in urban communities, make self-home monitoring of blood glucose a basic tool in diabetes treatment and monitoring impossible (Oguejiofor, 2014).

This combined with the genetic and epigenetic transformation results into increase threat of diabetes (Kengne *et al.*, 2017). Diabetes Mellitus is a chronic, incapacitating and costly disease. Diabetes mellitus is such an expensive infection arising from unceasing hyperglycemia and damages more or less all cell types in the body and yet palliative care services in Africa remain accessible to less than 5% of those in need (Fraser *et al.*, 2017). Diabetes presents many complications including diabetic retinopathy and diabetic nephropathy which is the leading cause of visual impairment and kidney failures among working-age individuals (Yue *et al.*, 2016).

Therefore, healthcare systems on the African continent are now facing new disease burdens which they are ill-equipped to manage and continue to impact negatively (Oguejiofor, 2014). Diabetes is closely associated with severe complications, poses severe risks to families and seriously challenges the achievement of globally agreed developmental goals (Oguejiofor, 2014). This has therefore made Diabetes mellitus one of the major challenges (Mutymbizi *et al.*, 2018).

In sub-Saharan Africa, diabetes care continues to present massive costs to the individuals and their societies but data on socio-economic both medical care and loss of human resources costs of diabetes in this region are sparse (Lee, Chang and Du, 2017). One of the greatest challenges of

diabetes care in such contexts is providing care for those who face poverty, poor healthcare access, and concurrent physical and mental conditions (Mendenhall and Norris, 2015).

Some studies have indicated that the direct economic cost of diabetes care in Africa is not only substantial, but is especially more so for the poorest countries amounting to almost 125% of their Gross National Income per capita compared to 25% in richest countries (Mutiyambizi *et al.*, 2018) . This triangulated, means that the total cost of managing diabetes per person with the disease in these poor countries, is more than twice (Oguejiofor, 2014).

The epidemiological shift, demographic and nutrition adaptations have habitually been cited as the main driving forces in the swift increase of the number of individuals with diabetes in Africa (Pastakia *et al.*, 2017). In 2015, diabetes was one of the primary causes of non-communicable diseases death, contributing 1.5 million deaths around the world and 321,100 deaths in the African region alone (Kane *et al.*, 2017) .

Complications of DM (acute and chronic) can be severe, debilitating and fatal. The longer the period of illness, the greater the possibility of end organ complications. Some reports have shown that populations of African origin have high prevalence of micro vascular complications partly due to co-existent Hypertension, inappropriate diabetic control and limited access to care (Oguejiofor, 2014).

The global chronic killer status of DM emanates not only from its direct systemic complications, but also indirectly from its linkages with communicable diseases such as TB, HIV/AIDS and other Non-Communicable Diseases – cardiovascular diseases, chronic respiratory diseases, renal diseases, cancer – and other modifiable and non-modifiable risk factors including obesity,

hypertension, dyslipidemia, physical inactivity, increasing age, ethnicity, poverty, under nutrition and urbanization (Kengne *et al.*, 2017).

Diabetes is a commonest cause of pneumonias, bacteremia's and tuberculosis (Berkowitz *et al.*, 2018) and has been reported to increase the risk of active tuberculosis by up to three times (Oguejiofor, 2014) . This therefore means diabetes is no longer a disease of industrialized nations. The trend has changed significantly in the last two decades and its incidence is increasing in every poor sections of society (van de Vijver *et al.*, 2013). Studies have indicated that every 30 seconds a lower limb or part of a lower limb is lost to amputation somewhere in the world as a consequence of diabetes (Chiara, 2018).

Andersen 2016 claimed that people's health status is the most important determining factor in the utilization of health resources. Some researchers also reported that health conditions improve as people become more health conscious and maintain a healthy lifestyle, consequently, the use of medical resources decreases (Lee, Chang and Du, 2017).

The low rates of awareness, treatment and control of hypertension in Africa are a major public health concern as the population in this region is growing. The low level indicators imply that there will be significantly large populations of hypertensive patients unaware of their increased risk of hypertension-related complications in the coming years (Robert *et al.*, 2017). African countries therefore need to take strategic action and prepare for this next epidemic appropriately (Twinamasiko *et al.*, 2018).

The hasty escalation of diabetes, especially in sub-Saharan Africa, cannot be overstated as it threatens to undermine the already fragile economies still struggling from infectious disease epidemics, including Ebola, human immunodeficiency virus, tuberculosis, and malaria. Previous

studies have demonstrated that DM increases the risk of TB, with DM associated with a 3–fold risk of TB compared to those without DM. TB prevalence among DM patients has been found to vary from 3% to 36% (Berkowitz *et al.*, 2018). The sub-Saharan African region is expected to see the largest percentage increase in the incidence of diabetes than any other region in the world (Dicarlo *et al.*, 2018).

Due to the high prevalence of non-communicable diseases in the sub-Saharan Africa diabetes is escalating swiftly (Pastakia *et al.*, 2017). This has introduced a growing burden on already weak health systems in the region (Kakaire *et al.*, 2016). Individuals with diabetes are likely to experience one or more chronic illnesses such as heart disease, and kidney disease (Chiara, 2018). The increasing trend of diabetes mellitus in LMICs, and in particular among the poor pose not only astonishing economic risk but also unique challenges to health systems already overloaded with infectious diseases, including HIV/AIDS (Mendenhall and Norris, 2015).

As the pervasiveness of diabetes increases, the macro vascular and its associated complications make it a very costly disease to manage, consuming an ever increasing vast amount of individual resources and national healthcare budget (Mutymbizi *et al.*, 2018). Based on World Bank criteria 31% of Uganda’s population live below the poverty line (Kigozi *et al.*, 2010). The situation will certainly worsen especially when cardiovascular disease has overtaken and will become the number one cause of death in Africa (van de Vijver *et al.*, 2013).

The total numbers will further enlarge in the subsequent decades reflecting on the emerging levels of urbanization and related lifestyle changes. This makes diabetes a new epidemic and a central public health problem that is likely to pose a big economic impact since a significant proportion of the productive population will become chronically ill or die (Meuldijk *et al.*, 2017).

In low and middle income health care systems, the cost and benefits of diabetes interventions are progressively more attractive and will force different individuals to revisit the cost effectiveness of diabetes management since many countries in the region face unique challenges in combating the disease (Pastakia *et al.*, 2017). In particular terms, clinicians are increasingly faced with numerous challenges surrounding decisions regarding treatment options which need to be both ethically informed and based on available research findings (Meuldijk *et al.*, 2017).

Synchronized with the question of health care restructuring, the relative shortage of evidence-based diabetic treatment for clinicians has become increasingly interesting in evaluating the cost-effectiveness of diabetes mellitus (Mayer *et al.*, 2017). Developing Countries therefore ought to stretch and look forward for cost effective measures. Otherwise Diabetes is capable of wreaking havoc when health care systems are not aligned and consistently operational (Gabert *et al.*, 2017).

It is widely believed that health care expenditure, which already accounts for more than 10% of GDP in many countries, will increase further due to aging populations, increasingly expensive medical technologies and their mutual interactions (Ferry, 2016). Therefore, understanding the cost of care is a major concern simply because as more expensive and effective health care allows people to live longer, they require yet more health care and incur more health expenditure (Okungu, Chuma and McIntyre, 2017).

The short and long term effects of the increasing diabetes mellitus dominance places huge pressure on the already overstretched healthcare systems in Africa. The urgent need to address diabetes is now also deeply rooted in one of the 17 Sustainable Development Goals. Along with other targets, SDG 3 affirms a commitment to guarantee reductions by one third in early

mortality due to NCDs and the achievement of universal health coverage by 2030 (Than *et al.*, 2017).

Despite the uneven burden of diabetes and other non-communicable diseases, external and internal funding for health care needs continues to focus on communicable diseases while neglecting the needs of the large populations experiencing excess morbidity and mortality from NCDs (Pastakia *et al.*, 2017). The achievement of this target will amount to a reduction in NCD prevalence, which will potentially counterbalance the costs linked with NCDs and will contribute to the elimination of inequalities in health care costs (Manzi *et al.*, 2017).

The inadequate number and misdistribution of HCWs has exacerbated the situation. This is because sub-Saharan Africa health workforce is unable to respond to the already existing health challenges (Olapade-Olaopa, Sewankambo and Iputo, 2016). Also, most SSA health care systems have developed largely without the simultaneous development of the robust administrative policies and supporting social, economic and technological infrastructure required for their successful function (Olapade-Olaopa, Sewankambo and Iputo, 2016).

There is no doubt therefore, effective DM management and control requires a great deal of health care workers although the shortage of healthcare workers in sub-Saharan Africa has been well established. Sub-Saharan Africa is home to two-thirds of people living with HIV/AIDS globally as well other poverty-related diseases, with only 3% of the world health workforce. This shortage is estimated to grow significantly by 2030, despite current efforts to increase healthcare worker production and employment (Dicarlo *et al.*, 2018).

Notwithstanding, Sub-Saharan Africa has by far the lowest output of diabetes research compared with other regions, the main causes probably being the limited opportunities for career development and brain drain. However, Africa conceals severe inequalities between countries. Some countries, lack qualified physicians to provide minimum care for diabetes, whereas others have high-caliber researchers who have provided data for estimates of diabetes burden (Choukem and Mbanya, 2018).

The escalating movement in the burden of diabetes in low and middle income countries has been directly linked to increasing levels of the risk factors such as smoking/tobacco consumption, reduced physical activity levels, increasing life expectancy, nutritional transition from traditional to western diet and increased alcohol consumption. These risk factors have been increasing at both individual and population levels. The risk factors are closely connected to westernization or adoption of western culture and values as defined by materialism, consumerism, individualism, urbanization, globalization and trade liberalization (Omoleke, 2013).

Other studies have pointed out that African Governments have to be more responsive especially that higher incidences of DM is attributable to individual and societal/cultural obstacles including illiteracy, poor quality education, low socio-economic status and stigma associated with the disease promotes secrecy, which tends to challenge the ability to detect and diagnose DM early (Green, 2017).

Africa and most countries in Asia and Latin America breeds considerable amounts of the global burden of NCDs although this has been largely overlooked due to the overwhelming burden of infectious diseases, notably HIV/AIDS, TB and Malaria. Cardiovascular and respiratory disorders, cancer and diabetes accounts for about 80% of all death due to NCDs. Recent WHO

report projects that NCDs will be the leading cause of deaths globally, exceeding communicable, maternal, perinatal and nutritional disease by 2030 (Omoleke, 2013).

These factors cause higher proportions of previously undiagnosed diabetes (Gabert *et al.*, 2017). Even when diagnosis is made, levels of sufficient glucose control is low because the average number of visits for care in the diabetic population in sub-Saharan Africa is terribly poor and is usually triggered by onset of complications (Pastakia *et al.*, 2017). Disparity in healthcare access between urban and rural areas and effects of rural – urban migration also challenge detection and diagnosis of diabetes result in high mortality and prevalence of diabetes complications (Desta *et al.*, 2017).

Many individuals in low and middle income states have favorable character to obesity as it is evidence of good living and affluence. They tend to believe that diabetes is caused mainly by excessive sugar intake which can be prevented with bitter drinks, including bitter leaf water, bitter alcohols like Stout beer etc. Some of these culture based misconceptions lead to gross insulin under- utilization in diabetes care (Oguejiofor, 2014). These countless character challenges the treatment result in most DM patients on ambulatory care in the sub-Saharan Africa not achieving desired glycemic targets (WHO, 2018).

Escalation of non-communicable diseases such as Type 2 diabetes among low-income populations in low- and middle-income countries presents challenges for health systems (Mendenhall and Norris, 2015). The importance of nutrition in the management and prevention of type 2 diabetes through its effect on weight and metabolic control is clear (Forouhi *et al.*, 2018).

To achieve a successful reversal of DM, African countries need to strongly embrace health education. Health education often times diminishes traditional misconception about lifestyle risk factors especially “perception of obesity as evidence of good living” and buttresses the optimistic roles of critical non- drug intervention measures – exercise, nutrition/balanced diet, abstaining from tobacco, to diabetes care (Manzi *et al.*, 2017).

Therefore there is a glowing need for diabetes education aimed at creating awareness and improved patients self-care management. This is further highlighted by the long window period between onset of undiagnosed metabolic derangements (insulin resistance, impaired glucose tolerance, hyperinsulinaemia) and appearance of symptoms due to hyperglycemia (Pastakia *et al.*, 2017).

Focused Health education will also make implementation of socio-culturally appropriate health promotion campaigns much more effective. Diabetes health education for the future must go beyond focusing on the care giver and care receiver to include education programs in schools, hospitals, churches, markets, town union meetings, women organization meetings and others for which there is gathering of large numbers of people with talks on diabetes from informed physicians, high cadre diabetes educators among other nutritionists (UK HealthCare, 2018).

The great need for a much more expanded diabetes education program is underscored by programs that emphasize Diabetes Self-Management and also incorporate behavioral and psychological strategies to facilitate improved outcomes. Psychological counseling helps the diabetic patient cope better with extreme stress which diabetes confers on its victims while culture and age appropriate group education programs are most effective (Arlington, 2018).

Diabetic education focusing on improvement in lifestyles, such as dietary behavior and physical movement, is recognized to be useful in averting the onset and evolution of diabetes. On the other hand, diabetic education integrated with behavioral strategies has been identified to be very fundamental in encouraging a behavioral change among patients (Adachi *et al.*, 2017). Dietary aspect is of vital substance in the overall management and prevention of type 2 diabetes although evidence based dietary guidance, controversy and confusion has still remained (Forouhi *et al.*, 2018).

According to the 1986 Ottawa Charter, Health education is concerned with facilitating individuals and communities to increase control over their health. Health education can be implemented in different settings, for example villages, schools, workplaces and hospitals or clinics (Seutloali, Napoles and Bam, 1986). Health education therefore includes numerous approaches and actions which are interrelated to enhance health. The provision of health care has evolved from applying a traditional paternalistic approach of 'doctor knows best' to a patient-centered care approach (Jo Delaney, 2018).

This dual health educational approach is widely related to cognitive and social psychology. The social determinants and its factors have been established to benefit from multiple approaches including medical approach, the behavior change approach, the empowerment approach and the social change approach (Adachi *et al.*, 2017).

Studies have further indicated that programmes that employ multiple strategies including conventional Personal communication endeavor to empower patients to make lifestyle modifications, improve their overall health and wellbeing (Jo Delaney, 2018). Through multiple health education, dairy foods are encouraged for the prevention of type 2 diabetes, with more

consistent evidence of the benefits of fermented dairy products, such as yoghurt. Similar to population level recommendations about limiting the intake of foods high in saturated fats and replacing them with foods rich in polyunsaturated fat, the current advice for diabetes also favors low fat dairy products but this is debatable (Forouhi *et al.*, 2018).

The influence of diet on weight, glycemic and glucose-insulin homeostasis must be emphasized due to its direct glycemic control in diabetes. Multiple health education strategies have been noted to influence other outcomes such as cardiovascular complications, blood pressure, endothelial function, thrombosis, coagulation, systemic inflammation, and vascular adhesion. This is because the consequence of food and nutrients on the gut micro biome is very important to the pathogenesis of diabetes. Therefore, the quality of diet and quantity of diet in the long run are directly related to the prevention and management of diabetes and its complications (Forouhi *et al.*, 2018).

The work of Forouhi *et al.*, 2018 titled ‘Dietary and nutritional approaches for prevention and management of type 2 diabetes’ further indicated that Type 2 diabetes is frequently linked to overweight and insulin resistance. Therefore, health education should redirect efforts towards reducing body weight and keeping a healthy weight which form a good foundation for clinical management. Weight loss is also linked to improvements in glycaemia, blood pressure, and lipids and hence can delay or prevent difficulties (Adachi *et al.*, 2017).

The study further indicates that encouraging weight loss among overweight or obese individuals can be achieved through reducing energy intake. Portion management is one strategy to limit energy intake together with a healthy eating pattern that focuses on a diet composed of whole or unprocessed foods combined with physical activity and ongoing support (Forouhi *et al.*, 2018).

In developed countries, dietary guidelines for the management of diabetes have changed from concentrating on a low fat diet to bearing in mind about macronutrient quality as well as avoidance of processed foods (Adachi *et al.*, 2017).

Available evidence emphasize the promotion of food intake that are high in vegetables, fruit, whole grains, legumes, nuts, and dairy products such as yoghurt but with some degree of vigilance. In the first place, some dietary approaches for example low carbohydrate diets urges restricted intake of fruits, whole grains, and legumes because of their sugar or starch substances (Forouhi *et al.*, 2018).

Nevertheless health education that focuses on improved lifestyles, such as dietary habits and physical activity, is known to be very effective in preventing the onset and progression of diabetes. On the other hand, education integrated with behavioral science approaches has also been identified as important although the effect of practical education on lifestyles has been rarely examined (Adachi *et al.*, 2017).

In many studies consensus has been highlighted about avoiding the intake of processed red meats, refined grains and sugars both for prevention and management of type 2 diabetes. Firstly, for unprocessed red meat, the evidence of possible harm because of the development of type 2 diabetes is less consistent and of a smaller magnitude. This alone calls for effective health systems that can respond to surging of diabetics in the Sub-Saharan Africa (Nuche-Berenguer and Kupfer, 2018). The need for health education and training programs cannot be underestimated. Health education forms an essential requirement for stabilizing the diabetes epidemic (Fliesser, De Witt Huberts and Wippert, 2017).

Studies in Africa have shown that many people with hypertension are unaware of their condition, many of those who are aware are not on treatment, and many of those treated are not well controlled. A possible contributory factor would be the affordability of the cost of health care, which remains a major barrier in the African setting (van de Vijver *et al.*, 2013).

Trained health workers are fundamental to any successful health care system. Yet, critical shortages, inadequate skill mixes, and uneven geographical distribution of the health workforce pose terrifying challenges in achieving universal healthcare coverage, particularly in low- and middle-income countries (Jaeger *et al.*, 2018). The health workforce is one of the key building blocks of any health system. As such, the health workers are considered to be an integral part of hardware essential to health services performance (Jaeger *et al.*, 2018).

Uganda is among the 57 countries that were identified as having a critical shortage of Health workers with health worker numbers and skill mix deemed inadequate for service provision. The country has severe shortage of HWs with a ratio of about 1.55 HWs per 1,000 populations. This is far below the minimum World Health Organization prescribed number of 2.28 HWs (doctors, nurses and midwives only) per 1,000 population (Manzi *et al.*, 2017). While the lack of trained health workers in low resource settings remains a global concern, there also remains a gap in implementation of effective strategies to build their skills, knowledge and the systems needed to ensure quality of care delivery (Manzi *et al.*, 2017).

Health care workers are an indispensable resource for functional health systems (Jaeger *et al.*, 2018). However the capacity of healthcare workers to handle diabetes is uneven in different countries. Medical doctors are frequently better capacitated than other healthcare workers diagnose and treat diabetes (Nuche-Berenguer and Kupfer, 2018).

A survey conducted in Uganda projected that half of the healthcare workers had only fair knowledge of diabetes and they generally had little experience in managing diabetic patients. Another study in Uganda showed that healthcare workers had little knowledge of the use of HBA1C testing compared to fasting blood glucose (Nuche-Berenguer and Kupfer, 2018).

All these health worker inequities, combined with the current ageing population and wave of epidemiological transition globally, the impact of which is projected to be felt more by populations in LMICs, studies suggest that community health workers should be used to respond to the rising task of ensuring that the impact is less felt by communities and health care systems (Baatiema *et al.*, 2016).

Community health worker programmes have low costs per person served and are central to achieving universal healthcare (Taylor, Griffiths and Lilford, 2017). Community health workers provide basic health promotion and healthcare within the communities in which they live (Taylor, Griffiths and Lilford, 2017).

It is therefore evident that costing studies can be performed across a multitude of delivery settings, such as hospitals or primary care centers, and at different levels ranging, for example, from a whole hospital or hospital unit to a specific service within a hospital (Trisolini, 1992). Most Governments of the African countries do not recognize the catastrophic potential of the diabetes epidemic and time may be running out for Africa (Oguejiofor, 2014).

By this time African governments need to wake up to avoid getting overwhelmed on the already scanty resources to avoid the death of millions of Africans (Ogonna Oguejiofor, 2014). Diabetes is a disease that wreaks havoc when health care systems are not aligned and consistently functioning (Pastakia *et al.*, 2017).

By and large therefore, diabetes is steadily escalating in most of the Sub Saharan African Countries, inflicting a lot of socio-economic costs to individuals, households, communities as well as health care systems. The increasing trend of diabetes mellitus calls for evidence-based implementation research and disease-specific costing information. All these combined can facilitate effective planning, budgeting and decision making towards diabetic care. In order for developing countries to address diabetes mellitus, a lot more attention should be focused on having well trained health care worker force as well as encouraging a multi-disciplinary approach that is geared towards diabetes health education and patient self-management.

CHAPTER THREE: METHODOLOGY

3.0 INTRODUCTION

This chapter pays particular attention to the method that was applied to carry out this study. It provides specific details of how data was collected, stored, how it was analyzed as well, interpretation, the ethical considerations that were adhered to during the entire process of data collection. The work in this chapter has been organized under the following sub headings; Research design, area of study, study population, Study sources , data collection methods and instruments, quality control measures, data management and processing, data analysis, ethical considerations, study limitations and plan for dissemination of results.

3.1 Study Design

This study benefited from a retrospective step down costing approach as guided by Shepard et al., 1998.

3.2 Study Area

The area of study was Kayunga Hospital in Kayunga district.

3.3 Study population

All cost centers were selected purposively in order to study the flow of resources from overhead through intermediate cost centers, to final cost centers in the year 2016/2017. All the identified cost centers that were used to offer service that year were studied.

3.4 Data Collection Method and Instruments

According to Rouse 2015, data collection is a systematic approach for putting information together with the sole purpose of getting a complete picture of a particular area of interest. In this

study therefore, data collection was conducted using pre-tested forms such as the medical and non-medical equipment form, Personnel salary forms and direct cost allocation forms among other forms.

The cost centers were based on the organizational structure of Kayunga hospital and classified as; overhead, intermediate and final cost centers. This was done in consultation with hospital management. The hospital organizational chart and its budgets were some of the guiding documents. The above gave an idea of the cost centers under each service.

Identification of inputs and their full costs:

Cost drivers directly identified with the cost centers were assigned.

Table 1 : Total Capital Costs

Cost items	Estimating quantities	Estimating costs
Building	The MOH infrastructure unit at Wabigalo and the Kayunga district planner were consulted. Buildings shared were apportioned to different cost centers depending on the used space.	Used the current cost of constructing one square meter that is:Ug.Shs1,200,000 per square meter Replacement costs were used to get annualized cost.
Furniture	Inventory of the furniture present in each room of the facility was made.	Prices according to the local market prices were attached. Total cost was annualized using replacement values and annualization factor.
Equipment	Inventory of all the equipment present in the health facility was made.	Local market prices were used with the help of NMS, JMS catalogues.
Vehicles	Established the number of vehicles	To annualize the costs replacement prices were used

Source: Adopted and Modified from Mustafa et al., 2010

To calculate the economic cost of a capital item on an “annualized” (cost per year) basis, the following approach was used to:

- Determine the current value of the capital item (replacement value) rather than the original price.
- Determine the useful life time of the asset as guided by the following table below:

Table 2 Number of years of useful life

Asset Type	Number of Years of Useful Life
Machinery , Equipment Furniture, Fittings Or Fixtures	10 Years
Motor Cars	5 Years
Buildings	30 Years
Computer Hardware	3 Years
Assorted Medical Equipment (BP, Artery Forceps, Etc)	1 Year

Source: Adopted & Modified from EYGM Limited, 2016

- Discount rate. In our case the 3 % empirically accepted international rate for standardization of results.
- Annualization factors were determined from the Annualization table (Shepard *et al.*, 1998).
- Calculation of the annual cost was done by dividing current value of the item by Annualization factor (Crease & Parker, 2017).

Table 3 : Total Direct Recurrent Costs

Direct costs	Explanatory notes
Personnel	All personnel were listed according to their cost Centre and full time Staff time equivalent was used for allocation of Doctors and some nurses in the hospital.
Medicines/reagents /medical Supplies	Total quantity of drugs and sundries for each Cost Centre was determined from invoices and delivery notes from store.
Operation and maintenance	The cost of utilities was allocated to administration.

The line items were identified and grouped into overhead, intermediate and final costs.

Determining total costs:

These were determined after allocation of overhead, intermediate and final cost centers, recurrent and capital costs.

Assigning the direct cost to cost centers:

Costs directly identified with the cost centers were assigned.

These included:-

Personnel costs

The gross salaries were established which included lunch allowances and responsibility allowance. Accommodation benefit was calculated as a proportion of one's gross salary which is proportional to one's scale. These salaries were then allocated to the various cost centers as per duty rosters. The doctors' salaries was summed up and then allocated using a proportion as follows based on where they work at different times of the week.

Doctors' time equivalent allocation was determined using an expert opinion as indicated below:

1 .Wards =50%

Theatre=40%

OPD=10%

2.5% of OPD Time equivalent is spent in diabetic clinic

Medical superintendent equivalent

Administration =40%

Theatre = 40%

Female ward =5%

Male ward =5%

Pediatric ward =5%

Maternity ward=5%

Nurses' equivalent

2 Nursing officers work in diabetic clinic

1/3 of their time is in Pediatrics ward

2/3 of their time is spent in OPD

20% of OPD time equivalent is spent in Diabetic clinic.

Medicines and sundries:

The total value of drugs was obtained from stores and followed up to the different cost centers. Delivery invoices from NMS were used. In this study, it was assumed that all drugs which came in from NMS were consumed. Stock cards were used to follow up the stock, and dispensing logs in different cost centers were also evaluated. Sundries were allocated using allocation static based on volume of activities at that particular cost center.

Buildings:

All buildings used to offer health care were measured in meters and square area determined. The useful life of 30years, replacement cost per meter of Ugx.1.2millions with annualization factor of 19.6 from annualization tables used to get the value used that year. For storied buildings the cost of building ground floor was used to calculate the cost of subsequent floors. For the shared buildings the proportionate use was calculated according to area occupied.

Fence

The length of the fence was multiplied with Ugx. 88,000/= per meter to get the total cost. Then annualized it to get the expense for that year.

Equipment, Furniture & Motor Vehicles:

Inventory data was used to determine their type and numbers in each costing center. The replacement value for each equipment was determined from current NMS, JMS and NACME catalogues to get the replacement value and their useful life which was assumed to 10years. The values were annualized (from tables) to get the value consumed that year.

The X-ray and scan were not costed because they were out of use that year and therefore were not used to produce a service. Autoclaves, metallic cupboards and furniture are assumed to have a useful life of 10 years and an interest rate of 3% was used then annualized to get the value that was used during that year 2016/17.

Motor vehicles and other light equipment their lifespan was assumed to be 5years and an interest rate of 3% was used. Then costs to each cost Centre apportioned according to usage. If not direct to that cost Centre. These useful life spans were adopted from other costing studies. (Flessa S, 1998; Guisstiet al., 2004).

When calculating the Annualization factor the interest rate of 3% was used in all considerations as suggested by Shepard *et al*, to ease comparisons with other studies internationally.

Maintenance of Medical and Non-Medical equipment

Cost of maintenance of equipment in the various cost centers was extracted in the audited books of accounts of the hospital (trial balance 2015/2016) The audited summary of 2016/2017 was not yet available by the time of collection of this data.

Utilities

These costs were picked as per the consumption and included water, electricity and telephone costs.

Table 4 : Allocation criteria Table

Overhead costs	Allocation criteria Proportion of the direct cost of the Centre.
Intermediate Cost Centers	
Pharmacy	Amount of Medicines consumed
Stores	Amount of Medicines dispensed
Laboratory	Number of Tests Done
Theatre	Number of operations
Radiology	Xray films taken/scans
Support departments	
Security	Flat rate
Transport	Mileage
Mortuary	Number of bodies

The individual cost Centre was expressed as a % of the overall total cost of the intermediate cost centers and % was used as the allocation static for administration

Determination of average cost outputs

This was done by getting the total cost of each cost center and divided by the total output for that cost Centre.

Table 5 : Measure of unit of output per final costing Centre Table

Final Costing Center	Output	Source Of Data	Data Collection Method
laboratory	Test	DHIS2	Review of electronic records
Radiology	Films taken	HMIS 105	Reviewed records
Theatre	Operation	HMIS 105	Reviewed records
OPD	Visit	HMIS 105	Reviewed records
DM	Visit	HMIS 105	Reviewed records
Pediatrics	Inpatient day/admission	HMIS 105	Reviewed records
Maternity	Impatient day/admission/delivery	HMIS 108	Reviewed records
MCH/ANC	Visit	HMIS 105	Reviewed records
Male ward	Admission/inpatient day	DHIS2	Review Electronic data
Female ward	Admission/inpatient day	DHIS2	Electronic data review

The theatre operations were identified from DHIS2 and grouped into three categories namely Major, Caesarean section (C/s) and minor and subjected to activity standard time as in table below.

Table 6 : Activity and set activity time standards Table

Activity	Standard time in minutes	Type of staff required	Number
Major (uncomplicated Operations)	120	Doctor	1
		Nurse	2
		Anesthetist	1
Caesarean section	60	Doctor	1
		Nurse	2
		Anesthetist	1
Minor Operation	30	Doctor	1
		Nurse	1

The man hour value for each type of operation was determined by adding up the monthly salaries of all the staff involved in the operation and multiplying it by the standard activity time for the operation. Then each man hour value was multiplied by the total number of respective operations. After, this was all summed up, the proportion was determined.

The determined proportion was used as the allocation static for apportioning the costs of theatre. Then the average cost of each type of operation was obtained by dividing the apportioned cost by the outputs for that type of operation.

Step down process

- The overhead and intermediate costs were apportioned through step down process to the final cost centers using suitable, applicable and realistic basis depending on the available data as guided by Conteh and Walker, 2004. The allocation basis below was used. The study benefited from Shepard *et al*, 1998 , lesong conteh *et al*, 2001 step-down costing approach
- Researcher started by identifying cost Centers to be studied (Overhead, Intermediate & Final Cost Centers.)

- Assigned inputs to each of these cost centers i.e (Direct & Indirect costs Centers)
- The costs were annualized and inflation rate of 3% was applied. The useful life and annualisation factor were also used to get the proportion used that year.
- Finally these costs were stepped down in a stepwise manner
- The Total Over Head Costs were redistributed down to Intermediate Cost Centres
- Further stepped down to Final Cost Centres using an allocation static or as a proportion
- Methodology guides that resources flow in a unidirectional manner
- Costs were further divided by the output to get the average cost of one product or service
- The average recurrent costs were determined by removing capital costs like buildings and equipment.

Table 7 : Allocation Basis

Item	Allocation Basis
Buildings	Space in square meters
Equipment(Medical & Non-Medical)	Direct
Pharmacy	Actual Consumption
Personnel	Direct, Staff Time Equivalent
Vehicles	Mileage
Fence	Flat Rate

Computing unit cost for each cost center:

The unit costs were determined by dividing total costs by total output of each cost center. Average (or unit cost) = Total cost/number of outputs. For activities like outreach and health education, their outputs were not clear and therefore not costed.

This is because outreach activities largely target wider communities than an individual client therefore making it difficult to quantify. To determine the unit cost of diabetic care, the total cost under DM cost Centre for 2016/ 2017 was divided by the number of visits from the DM register.

3.6 Quality Control methods:

Quality assurance formed an integral part of this study. This study entirely benefited from adequate preparations and orientation of research assistants. This was to equip research assistants with sufficient training and familiarity with data collection tools. The research assistants got prior exposure to data collection tools. In addition, they were provided with adequate supervision by the Lead Researcher at every stage of the study.

All this was done with particular focus to quality data collection and management. The data collected was reviewed daily for completeness and entered in excel sheet for analysis.

3.7 Data management and processing

Data collected was entered into Excel sheet and then analyzed by applying a discount of 3% annual inflation then annualized and depreciation determined.

3.8 Data analysis and presentation of results

Data was analyzed using the step down costing approach using Excel sheet. The results of this study were presented in tabulated form.

3.9 Ethical Considerations:

Official clearance was obtained from Uganda Martyrs University-Faculty of Health Sciences upon successful submission of study proposal and also permission from the district authorities of

Kayunga that is the DHO, the Medical Superintendent of Kayunga Hospital, the Principal Nursing officer and Hospital Administrator. All information collected was confidentially stored.

Before data collection, the researcher obtained verbal consent from the Hospital Administrator and the health workers working in the Diabetic clinic of Kayunga Hospital. In this study, all interviews were conducted in a manner that was comfortable for the respondents to speak openly and honestly. All interviews were conducted in private areas free from hospital clients /patients.

3.10 Limitations of the study

This study was could have been limited by price fluctuations that tend to affect comparison of prices during different times. The study could further have been limited by outputs differances. This is because the lower the output, the higher the unit cost and the higher the output, the lower the unit cost of certain service / product.

3.11: Dissemination plan

This section deals with the production and sharing of the final report and what will be done with the information generated by the study. As a dissemination plan, the researcher shall print 4 copies of this study and share them as follows:- One copy to the University Library, one copy to the Faculty of Health Sciences library, One copy to office of the DHO Kayunga District, One copy to the Medical Superintendent Kayunga Hospital. The researcher also hopes to identify credible publishers and publish the findings of this study.

CHAPTER FOUR: PRESENTATION & ANALYSIS.

4.0 INTRODUCTION

This chapter details the results obtained from the study and relates to both the direct and indirect costs. It also explores the various cost centers in terms of overhead, ancillary or intermediate and final cost centers. The results of the study have been presented in line with the study objectives.

General findings at Kayunga hospital in F/Y 2016/17

Table 8: General outputs & Measures at final cost centers

Cost Centre	Measure	Output
LABORATORY	Test	81,142
RADIOLOGY	Xray/Scan	-
THEATRE	Major	473
	C/S	802
	Minor	5,368
ANC	Visit	8,851
PAEDIATRIC WARD	Inpatient Day	13,939
	Admissions	4,479
MATERNITY	Inpatient Day	9,431
	Admissions	4,486
	Deliveries	3,215
FEMALE WARD	Inpatient Day	6,015
	Admissions	2,093
MALE WARD	Inpatient Day	5,191
	Admissions	1,553
OPD	Visit	56,105
HIV CLINIC	Clients	18,005
DIABETIC CLINIC	Visit	2,016

The table above shows the outputs and measure used to arrive at the outputs during the financial year 2016/17. The total OPD was 56,105 and the highest output was Laboratory with 81,142 tests. These tests done excluded CD4/CD8 tests, viral load, PCR Haemoglobin electrophoresis for sickle cell tests as these would exaggerate the average costs for the laboratory.

Paediatric ward had the highest in patient days at 13,939 followed by maternity ward and male ward the lowest inpatient days at 5,191, while on the other hand, maternity ward had the highest admission of 4,486 patients with deliveries of 3,215 mothers. This was followed by paediatric ward with 4,479 patients, and male ward with the lowest admissions of 1,553 patients. Important to note that HIV clinic attended to a sizable number visits of 18,005, which included those active members on 1st, 2nd, and Pre-ART patients.

On the other hand, Diabetic visits stood at 2,016. It's also important to note that, during the financial year 2016/2017, the X-ray and scan machines were non-functional and therefore no tests were done. Certainly, this could have affected OPD utilisation as these services have an impact on diagnostic outcomes. Accordingly X-ray and scan machines were not costed as they were not consumed in the year under study. Besides, Kayunga hospital registered 8,851 ANC visits from HIMS 105 although this figure looks as low utilisation.

There were only 473 major operations which are mainly Laparotomies which pushed up the average costs for that category of operations, as compared to 802 caesarean operations which lowered the unit cost of this category of operations. Minor operations were 5,368 largely because of the circumcisions as per requirement of MOH. This lowered the unit cost in this area of operations because the general rule of average costing states that the higher the output, the lower the unit cost.

Table 9 : Cost Drivers & Cost Centres under Direct Cost centre

Drugs /Sundries /Reagents	Cost	Percentage
Overhead Costs		
Administration	0	0
Transport	0	0
Security	0	0
Ancillary		
Stores	0	0
Pharmacy	0	0
Mortuary	12,288,433.61	1.2
Laundry	0	0
Final Cost Centre		
Laboratory	101,663,880.40	10.0
Radiology	0	0
Theatre	48,188,272.23	4.7
MCH/ANC	28,290,257.56	2.8
Paediatrics ward	103,725,137.12	10.2
Maternity ward	59,687,831.43	5.9
Female ward	96,162,461.63	9.4
OPD	310,245,380.12	30.4
Male ward	62,243,033.12	6.1
HIV Clinic	166,200,507.00	16.3
Diabetic clinic	30,703,607.56	3.0
Total	1,019,398,801.77	100.0

The table above shows that Medicines, Sundries & Reagents (Ug.shs 1, 019,398,801.77) was the second direct cost driver in offering health care at Kayunga during the Financial Year 2016/2017. This is largely because of the hospital has many departments lumped up there and 30% of medicines, sundries & reagents was consumed at OPD. Due to many active clients this was followed by HIV clinic with 16%. This is followed by pediatrics ward at 10.2% and laboratory at 10% while Diabetes mellitus consumed only 3% of the drug vote.

Table 10 showing Third Cost Driver

Overhead Costs	Amount (Ug.shs)	Percentage
Administration	414,765,306.12	53.6
Transport	95,204,081.63	12.3
Security	1,710,612.24	0.2
Ancillary		
stores	6,942,857.14	0.9
Pharmacy	6,985,714.29	0.9
Mortuary	2,142,857.14	0.3
Laundry	15,918,367.35	2.1
Final Cost Centre		
laboratory	13,885,714.29	1.8
Radiology	6,336,734.69	0.8
Theatre	14,326,530.61	1.9
MCH/ANC	6,765,306.12	0.9
Paediatrics ward	36,055,102.04	4.7
Maternity Ward	36,055,102.04	4.7
Female ward	36,055,102.04	4.7
OPD	20,204,081.63	2.6
Male Ward	36,055,102.04	4.7
HIV Clinic	16,555,102.04	2.1
Diabetic Clinic	8,197,959.18	1.1
Total	774,161,632.65	100.0

From the table above, it is very clear that the hospital buildings were the 3rd largest cost drivers standing at Ug.shs 774,161,632.65. While on the other hand, the cost centre which consumed the biggest cost was administration at 53.6 % (all staff houses included here). This was followed by transport at 12.3 % (parking space). Diabetes mellitus claimed 1.1%, while the lowest cost was found at security and mortuary and claimed 0.2% and 0.3% respectively.

4.1 Objective One: To investigate the total cost incurred to provide health care services in Kayunga Hospital during the financial year 2016/2017

This objective was analyzed under total cost scenario and also under re current cost scenario after removing capital costs in order to assess which costs are needed more.

Kayunga hospital incurred a total of Ugx.3, 819,862,980 that year to offer health care services. The highest cost driver was of Human resource at Ugx1,659,247,877 (43%). This was followed by medicines and sundries at Ug.shs1, 659,247,877(26.7%). The results also showed that in terms of cost centres administration consumed the highest percentage of resources at 20.3%.followed by OPD at 17.4% Female ward at 7.5% Maternity at 7% Paediatrics at 6.8% Theatre at 6.7% DM at 1.8%. Considering final cost centres, OPD had the highest consumption at 26.5% followed by HIV clinic at 11.8%, female ward 10.2% and paediatrics at 10.1

Table 11 : Total Cost incurred per Costing Centre.

Cost Centres	Personnel	Drugs/sundries/ reagents	Admin. & Maintenance	Buildings	Utilities	Others	Medical & Non-Medical Equipment	Total	%age
Overhead CCs									
Administration	236,564,393		26,874,600	393,495,918	26,306,106	13,733,173	76,628,104	773,602,294	20.3%
Transport.	9,507,479		38,658,430	58,163,265			55,611,485	161,940,659	4.2%
Security.	14,261,219			1,710,612				15,971,839	0.4%
Ancillary CCS									
Stores	50,227,677			6,942,857			2,939,024	60,109,559	1.6%
Pharmacy	74,385,002			6,942,857			2,197,788	83,525,647	2.2%
Mortuary	4,753,740	12,288,434		14,326,531			-	31,368,704	0.8%
Laundry				8,873,878			-	8,873,878	0.2%
Final CCS									
Laboratory	99,770,113	101,663,880		734,694			23,469,063	225,637,751	5.9%
Radiology.	19,403,585			6,985,714			-	26,389,299	0.7%
Theatre	164,745,064	48,188,272		13,885,714			29,698,386	256,517,437	6.7%
MCH/ANC clinic	64,660,872	28,290,258		6,765,306			9,698,614	109,415,050	2.9%
Paediatric ward	139,523,621	103,725,137		12,238,776			5,165,845	260,653,378	6.8%
Maternity ward	147,110,277	59,687,831		38,626,531			22,792,745	268,217,385	7.0%
Female ward	149,293,217	96,162,462		36,055,102			3,820,145	285,330,925	7.5%
OPD	312,632,337	310,245,380		36,055,102			4,158,127	663,090,946	17.4%
Male ward	102,781,525	62,243,033		36,055,102			11,227,800	212,307,461	5.6%
HIV clinic	51,734,021	166,200,507		9,991,837			78,541,345	306,467,710	8.0%
Diabetes Clinic	17,893,734	30,703,608		20,204,082			1,641,636	70,443,060	1.8%
Total	1,659,247,877	1,019,398,802	65,533,030	774,161,632.65	26,306,106	13,733,173	327,590,115	3,819,862,980	100%
Percentage	43	26.7	1.7	18.5	0.7	0.36	8.6		100%

Exchange Rate: 1 Ugx =3822.00 (<https://www.xe.com/currencyconverter/convert/?Amount=1&From=USD&To=>

Table 12 : Percentage share of the Final Cost Centre amounts

COST CENTER	TOTAL PER COST CENTER	%
Laboratory	342,235,493.3	8.1
Radiology.	36,746,133.01	0.9
Theatre	375,913,712	8.8
MCH/ANC clinic	180,453,647	4.2
Pediatric ward	427,971,700	10.1
Maternity ward	408,408,719	9.6
Female ward	432,197,228	10.2
OPD	1,124,610,806	26.5
Male ward	328,453,367	7.7
HIV clinic	501,158,927	11.8
Diabetes Clinic	92,978,140	2.2
TOTAL	4,251,127,872	100.0

Going forward, the above table indicates the total cost incurred by the various Final cost centers after stepping down. The Outpatient Department had the highest consumption cost of Ugx. 1,124,610,806 (294,246.7 US Dollars) which is an equivalent of 26.5% of the overall total cost spent by final costing centers. This was due to a big number of staff deployed at OPD (19%).

OPD had a much higher percentage of the total cost among final costing centers because it consumed a huge proportion of medicines and other supplies. On top of this, OPD hosts other smaller departments, such as orthopedics, ophthalmology (eye), dental, which all combined contributed to higher costs at this cost center.

Table 13 : Percentages of final costing centers considering recurrent cost

(Costs incurred to purchase or produce resources used up in the course of one financial year and usually purchased regularly).

Final costing center	RECCURENT COST	%
Laboratory	246,081,800.68	8.1
Radiology.	23,329,327.12	0.8
Theatre	258,001,202.96	8.4
MCH/ANC clinic	129,315,773.54	4.2
Pediatric ward	337,056,303.15	11.0
Maternity ward	257,150,654.13	8.4
Female ward	314,087,630.73	10.3
OPD	894,978,183.49	29.3
Male ward	220,000,037.37	7.2
HIV clinic	307,569,364.92	10.1
Diabetes Clinic	66,059,837.21	2.2
Total	3,053,630,115.29	100.0

From the above table, Kayunga hospital incurred the highest recurrent costs at OPD (29.3%). This was due to availability of several cost drivers such as personnel, drug consumption ,transport costs supplies like sundries, utilities (power and water) as well as the lumping of several small departments (orthopedics, dental, mental health, eye clinic & physiotherapy).

From the table of recurrent costs, DM consumed 2.2% of the total costs in recurrent costs Ugx. 66,059,837.21 (US \$ 17,284.1). Much as this seems to be a higher recurrent cost, the researcher was not able to establish whether every DM client actually got tested and received the required medicines every time they visited the hospital.

Nevertheless, comparing the DM prevalence in Uganda and considering the various claims for data inconsistencies, it is most likely that the DM data available in Kayunga Hospital as well as the National system (DHIS2) may have under reported. For this reason, the researcher assumes that Kayunga hospital could have many DM patients compared to what was officially reported in the national system.

Table 14: Recurrent cost as a percentage of final cost center

COSTING CENTRE	RECCURRENT COST	FINAL COST	%
Lab	246,081,801	342,103,682	72%
Radiology.	23,329,327	36,593,697	64%
Theatre	258,001,203	375,721,921	69%
MCH/ANC clinic	129,315,774	180,261,306	72%
Pediatric ward	337,056,303	427,726,085	79%
Maternity ward	257,150,654	408,264,252	63%
Female ward	314,087,631	432,015,898	73%
OPD	894,978,183	1,124,364,296	80%
Male ward	220,000,037	328,256,051	67%
HIV clinic	307,569,365	501,002,721	61%
Diabetes Clinic	66,059,837	92,823,104	71%
TOTAL	3,053,630,115	4,249,133,012	72%

From the table above the final Cost Centre with the highest recurrent cost is the OPD, and Pediatric ward, female ward, MCH/ANC, Laboratory followed by DM. This implies these costing centers consume more of the annual budgets compared to the others. This therefore calls for cost analysis during budgeting. Limited budgeting for DM supplies and Medicines constrains not only the entire service delivery but results into catastrophic expenditures to already overstretched DM patients.

Table 15: Percentage personnel cost per cost center

Cost Centers	Personnel	Percentage
<i>Overhead CCs</i>		
Administration	236,564,393	14
Transport.	9,507,479	1
Security.	14,261,219	1
Ancillary CCS		
<i>Stores</i>	50,227,677	3
<i>Pharmacy</i>	74,385,002	4
<i>Mortuary</i>	4,753,740	0
<i>Laundry</i>		0
Final CCS		
Laboratory	99,770,113	6
Radiology.	19,403,585	1
Theatre	164,745,064	10
MCH/ANC clinic	64,660,872	4
Pediatric ward	139,523,621	8
Maternity ward	147,110,277	9
Female ward	149,293,217	9
OPD	312,632,337	19
Male ward	102,781,525	6
HIV clinic	51,734,021	3
Diabetes Clinic	17,893,734	1
Total	1,659,247,877	100

The above table indicates how the human resource capital was allocated in offering health care service at Kayunga hospital. In terms of human resources expenditure, the overall cost was Ugx. 1,659,247,877. OPD being the largest cost center consumed Ugx. 312,632,337 (19%) of the overall human resource expenditure.

This was followed by Administration Ugx. 236,564,393 (14%). This is because these departments have several sub units under them with sizable personnel numbers. This cost analysis is important especially if were to link it to outputs and SUO to calculate productivity. But this was out of scope of this study. The diabetic clinic despite the fact that it works once a week it consumed 1% of the human resource. It is important to note that while radiology had no outputs that year it had human capital costs as seen in the table above.

4.2: The average cost of providing health service in Kayunga hospital during the F/Y 2016/2017.

Table 16: Final Cost Centers with Average Costs

Final Cost Centre	Final costs	Outputs	Average Cost
Laboratory	342,103,682.45	81142	4,216.11
Radiology.	36,593,696.72	0	-
Theatre			-
Major	221,125,758.07	473	467,496.32
C/S	110,562,879.04	802	137,858.95
Minor	44,225,074.56	5,368	8,238.65
MCH/ANC clinic	180,261,305.61	8,851	20,366.21
Pediatric ward	427,726,084.95	4,479	95,495.89
Maternity ward	408,264,251.51	4,486	91,008.53
Female ward	432,015,897.66	2,093	206,409.89
OPD	1,124,364,296.05	56,105	20,040.36
Male ward	328,256,051.34	1,553	211,369.00
HIV clinic	501,002,720.77	18,005	27,825.76
Diabetes Clinic	92,823,104.00	2,016	46,043.21
Total	4,249,324,802.73		1,336,368.86

The table above indicates that Kayunga hospital spent 46,043.21 to treat one diabetic patient during the financial year 2016/2017.

Table 17: Average Cost of Final Costing Centers Using Recurrent Cost

Final Cost Centre	Total Recurrent Cost	Outputs	Average Cost
Laboratory	246,081,800.68	81142	3,032.73
Radiology.	23,329,327.12	0	0
Theatre			
Major	151,765,444.61	473	320,857.18
Caesarian	75,882,722.31	802	94,616.86
Minor	30,353,036.04	5368	5,654.44
MCH/ANC clinic	129,315,773.54	8851	14,610.30
Pediatric ward	337,056,303.15	4479	75,252.58
Maternity ward	257,150,654.13	4486	57,322.93
Female ward	314,087,630.73	2093	150,065.76
OPD	894,978,183.49	56105	15,951.84
Male ward	220,000,037.37	1553	141,661.32
HIV clinic	307,569,364.92	18005	17,082.44
Diabetes Clinic	66,059,837.21	2016	* 32,767.78
Total	3,053,630,115.29		

_ *Dm Average recurrent cost per visit

The law of average cost states that the higher the output, the lower the average /unit cost of providing a service. This is why; Laboratory- the final costing center with the highest output (81,142) has the lowest average recurrent cost of Ugx. 3,032.73 Which is an equivalent of less than 1 US\$.

Table 18 : Computation of Average Costs of Theatre Outputs

	Theatre	TOTAL COST	375913711.7					
	No of staff	Salary Ugx.	Time Per Operation in Minutes	Man Hour Values	Percentage/Allocation Static	Amount Spent Per Operation Type	Outputs	Average Cost
Major								
Dr	1	1,848,149.80	120	554,450,736.00	58.8	221,125,758.07	473	467,496.32
nurse	2	1,848,182.00			0	0		0
Anaesthesit	1	924,091.00			0	0		0
		4,620,422.80	554,450,736.00		0	0		0
C/S								
Dr	1	1,848,149.80	60	277,225,368.00	29.4	110,562,879.04	802	137,858.95
Nurse	2	1,848,182.00			0	0		0
Anaesthesit	1	1,848,182.00			0	0		0
		4,620,422.80			0	0		0
Minor								
Dr	1	1,848,149.80	30	110,889,954.00	11.8	44,225,074.56	5368	8,238.65
Nurse	1	1,848,182.00			0	0		0
		3,696,331.80			0	0		0
				942,566,058.00	100	375,913,711.67		

The above table explains how average costs for Major/Caesarian and Minor operations were determined. Man hour value for each operation was derived by adding the total salaries of staff involved to conduct that type of operation as it was documented in the WHO manual, 2010. This was multiplied by standard activity time. The static proportion was derived by getting the man hour value of each operation and multiplied by a hundred. To get the total cost of each operation, the proportion was multiplied by the total cost of theater costs. Finally, the average cost for each type of operation was determined by dividing the total cost of each operation by the total outputs for that particular operation.

4.3 The average cost of treating DM patient at Kayunga hospital in the year 2016/17.

Table 19: Average Cost of Treating DM Patient

Condition	Total cost	No. of visits	Average cost
DM	92,978,139.80	2,016	46,120.11

Table 20 : Average cost of Inpatient day considering final cost centers

Ward	Total cost	Inpatient days	Average cost Ug.shs
Pediatric ward	427,971,699.91	13939	30,703.19
Maternity ward	408,408,719.39	9431	43,304.92
Female ward	432,197,228.02	6015	71,853.24
Male ward	328,453,366.58	5191	63,273.62

The table above shows that the highest average cost of an inpatient day is on female ward Ugx. 71,853.24. This was probably due to a high total cost and low inpatient days. However the lowest cost was in pediatric ward. This was due to high inpatient days (13,939) at this costing center. The overall average cost of inpatient day was Ugx. 52,282.25. This is more than twice the cost of consultation at OPD Ugx. 20,040.36. This cost is more than three times average for attending the female ward Ugx. 71,853.24.

The above scenario continues to explain that once a diabetic patient is admitted on female and male wards respectively the cost of managing these patients will rise from 46,120.11 to Ugx.71, 853.24 and from 46,120.11 to Ugx. 63,273.62. Overall costs is a matter of numbers (Outputs) which is often times dictated by the quality of data collected and submitted in the national data base.

Table 21: Average Cost of Inpatient Day Considering Recurrent Cost Scenario

Ward	Recurrent Cost	Inpatient Days	Average Cost (Ugx.)
Pediatric ward	337,056,303.15	13,939	24,180.81
Maternity ward	257,150,654.13	9431	27,266.53
Female ward	314,087,630.73	6015	52,217.39
Male ward	220,000,037.37	5191	42,381.05
			146,045.79

The table above shows the recurrent costs on the four wards where DM patients are usually admitted this is when the capital costs like buildings and equipment are removed from the final costs. The table reveals that female ward has the highest recurrent cost and paediatrics the lowest recurrent cost.

The above scenario is due to the number of inpatient days the higher the inpatient days the lower the recurrent costs and vice versa.

CHAPTER 5: DISCUSSION, CONCLUSION & RECOMMENDATIONS

5.0 Introduction

This chapter seeks to discuss the results of the findings of this study in line with the stated objectives of the study and also relate to other costing studies.

5.1 The total direct costs incurred in offering health care at Kayunga Hospital in the year 2016/2017.

The study revealed that the total cost of offering health care was Ug.shs. 3,819,862,980. This study has comparable results to another study by Okiria *et al.*, done at Nyenga in study titled ‘cost of providing health services in the private not for profit health sector in Uganda A case of Nyenga hospital 2012/2013’’. In this study 48.8% costs were attributed to human resources. And in the Kayunga study it personnel costs amounted to 43%.

In contrast to the study of Umaru Abubaker Suleiman in the work entitled ‘costing of health services at Kibuli hospital for F/Y 2014/2015’, it was found that medicines and sundries consumed the largest proportion of the total costs (44.3%). This could probably be due to the fact that they were using branded drugs which are very expensive compared to generic drugs.. Also in the work of Umal, it was found that OPD consumed 28.7% which very close to 26.5% at Kayunga Hospital. in the year 2016/17.

Other studies done elsewhere in the world including that of Mon Than et al, 2017 entitled ‘Unit cost of healthcare services at 200-bed public hospitals in Myanmar: *what plays an important role of hospital budgeting*’ have further indicated that OPD is one of the biggest consumers of hospital budgets.

A thorough understanding of the contributions of final cost centers can be effectively illustrated by hospital outputs (Monica Giancotti, 2017). In this particular case, laboratory as a final costing center had the highest total outputs of 81,142 tests. In a study conducted by Okiria and Kamara, 2016 titled ‘Cost of Providing Health Care Services in the Private Not for Profit Health Sector in Uganda: A Case Study of Nyenga Hospital (FY 2012/2013), the total laboratory tests were 19,452 and the unit cost was estimated to be Ugx. 4, 583 which is comparable with the findings of this study (Ugx. 4,216).

In table 9 above, it can be observed that the operations in theatre are split into major operations, caesarean sections (C/S) and minor operations. This is because these operations take different requirements in terms of time, human capital and other medical & non-medical inputs. The results above show that there were only 472 major operations. The unit cost of a major operation was Ugx 467,000.

While the unit cost of a caesarean section at Kayunga Hospital was Ugx. 146,000, this cost was much lower compared to the cost in the study conducted by Löfgren *et.al*, 2015 titled Cost of surgery in a low-income setting in eastern Uganda which concluded that the cost of a C/s was Ugx. 261,424.80. In both instances, the findings conquer with the law of Unit cost which states that the higher the outputs, the lower the unit cost of providing a particular service.

In economic sense, average cost is used to describe the unit cost of output obtained when hospitals engage in short-run production (USLegal, 2018). Figure 6 above therefore indicates that providing a major operation consumed the highest average cost of 467,496.32 (122.3 Us Dollars) in Kayunga Hospital during the FY 2016/2017.

Whereas this cost was as twice as high as compared to the findings of conducted in Kibuli Hospital (255.48 Us Dollars), the cost of conducting a major operation in Kayunga was also twice higher than that of Mayuge and Iganga hospitals. This is evidenced in the work of Muloowoza, 2015 in their study entitled ‘Cost of surgery in a low-income setting in eastern Uganda’

It can also be noted that the average cost of offering DM care at in Kayunga hospital during the financial year 2015/2016 was Ugx. 46,120.11 Which is an equivalent of 12 US Dollars. This is 9 times cheaper than treating a similar patient in UK (London School of Economics, 2012). Whereas the cost seems to be lower, most Ugandans per capital income is still less than 1 dollar per day as compared to that of United Kingdom. So considering the new incidences and prevalence of DM, the cost of treating a single DM patient is more than double the average cost of treating an ordinary OPD patient at Ugx. (20,040.36).

Furthermore, using the recurrent cost scenario female ward had the highest cost and pediatrics had the lowest cost. This is because pediatrics had high inpatient days (13,939 Days). Comparing these findings with another costing study by Umaru Abubaker, of Kibuli Hospital a PNFP of 2014/15 the recurrent cost of attending pediatrics ward was Ugx. 112,884. This could probably because of low inpatient days.

Yet in another study conducted by Okiria and Kamara, 2016 in Nyenga Hospital (2012/13) the recurrent cost of inpatient days on male ward was Ugx. 129,615 while at Kayunga it was Ugx. 42,381.05. the cost at Nyenga was 3 times higher than that of Kayunga probably due to low numbers of admissions.

5.1 Summary of findings

This study revealed that during the financial year 2016/2017, Kayunga hospital spent a total of 3,818,152,368 Uganda shillings (998,993.3 US Dollars) to offer health care services. The biggest hospital expenditure was on human resources Ugx. 1,659,247,877 (434,130.8 US Dollars). This accounted for 43% of the total hospital expenditure. The average cost of treating a Diabetic patient was Ugx 46,043.21 (12 US Dollars). This was more than twice the cost of on OPD visit that year (Ugx 20,040.36) The diabetic clinic had the second lowest percentage (2.2%) share among the hospital final costing centers and the recurrent cost of managing a diabetic patients stood at Ugx.66, 059,837 (17,284.1 US Dollars) and the total cost of treating DM cases was Ugx 92,978,139.80 (24,326.7USD).

5.2 CONCLUSIONS

The Average cost of treating DM at Kayunga during the F/Y 2016/17 was Ug.shs 46,043. This cost was more than twice the cost of OPD consultation which was Ug.shs 20,040.36. Whereas the recurrent cost of treating DM was Ug.shs 32,767.78, the average cost of treating a diabetic patient admitted on male ward was Ug. Shs 71,853.24 and 63,273.62 on female ward.

5.3 Recommendations

The findings of this study should be used for budgeting purposes at facility level in order to give way for adequate care among DM patients. These findings should also be used to allocate resources to hospitals especially that they give an insight to the cost involved in DM care.

These findings can further guide MOH in setting premiums for National Health Insurance in future, setting prices at private wings of Hospitals and formulating well guided DM policies.

These findings can also be used for advocacy by Development partners to ensure availability of

trained health workers capable of managing DM as well as evidence for guiding procurement processes for DM drugs and glucose testing strips.

5.3.1 Suggested area for further research

Also there is need to conduct another costing study at least in a regional hospital and also in two different regions, that can be used to validate the average cost of treating Diabetes mellitus in Uganda.

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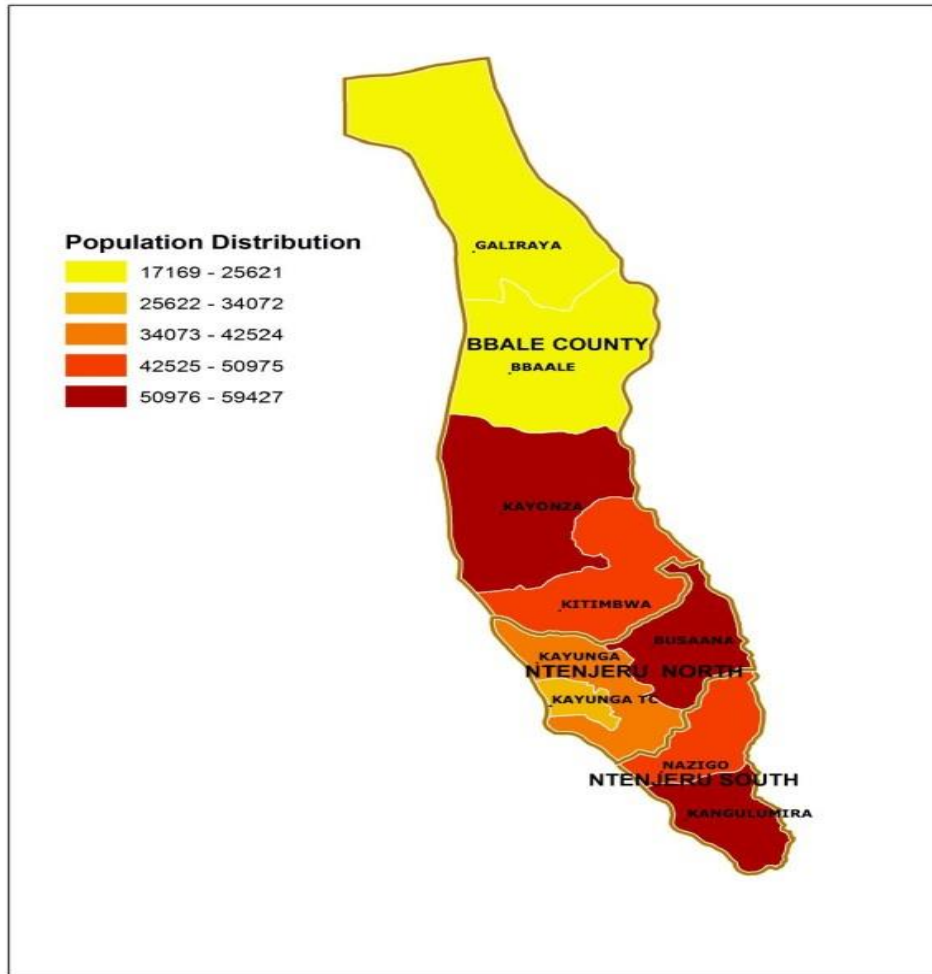
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APPENDIX A: MAP OF KAYUNGA DISTRICT



APPENDIX B: BUILDING FORM

Name of building	Length (M)	Width (M)	Square meters(M ²)	Department using it	Estimated cost	Useful life	Annualized cost

APPENDIX C: Costed Buildings Per Cost Center at Kayunga Hospital

Over Head Costs							
Building Description	Length in Meters	Width in Meters	Total Area in Meters	Cost Per Square Meter	Useful Life	Buildings Value in Ugx.	Annualisation Value
staff houses A-F	25	9	225	1,200,000.00	30	270,000,000.00	13,775,510.20
Block G-N	15	11	165	1,200,000.00	30	198,000,000.00	10,102,040.82
Block O	27	9	243	1,200,000.00	30	291,600,000.00	14,877,551.02
Boys Quarters A-F	16	7	112	1,200,000.00	30	134,400,000.00	6,857,142.86
Block P-T	40	9	360	1,200,000.00	30	432,000,000.00	22,040,816.33
Block U-V	40	12	480	1,200,000.00	30	576,000,000.00	29,387,755.10
Pit Latrines (4)	5	3	15	1,200,000.00	30	18,000,000.00	918,367.35
Pit Latrines (1)	12	3.5	42	1,200,000.00	30	50,400,000.00	2,571,428.57
Pit Latrines (2)	7.5	4.5	33.75	1,200,000.00	30	40,500,000.00	2,066,326.53
Refuse Bank	5	3	15	1,200,000.00	30	18,000,000.00	918,367.35
Water Pump House	7	4	28	1,200,000.00	30	33,600,000.00	1,714,285.71
Hospital Fence	143	99	14157	1,200,000.00	30	16,988,400,000.00	866,755,102.04
Staff House Fence	387	132	51084	1,200,000.00	30	61,300,800,000.00	3,127,591,836.73
Security House	11	9		1,200,000.00	30	-	-
Laundry	13	9	117	1,200,000.00	30	140,400,000.00	7,163,265.31
Drying Area	13	11	143	1,200,000.00	30	171,600,000.00	8,755,102.04
Incenerator	7	6	42	1,200,000.00	30	50,400,000.00	2,571,428.57
Placenta Pit	3	2.2	6.6	1,200,000.00	30	7,920,000.00	404,081.63
Kitchen	8	7	56	1,200,000.00	30	67,200,000.00	3,428,571.43
Administration Block	35	13	455	1,200,000.00	30	546,000,000.00	27,857,142.86
Parking Area (Administaration	33	15	495	1,200,000.00	30	594,000,000.00	30,306,122.45
Parking Area (OPD)	53	20	1060	1,200,000.00	30	1,272,000,000.00	64,897,959.18
						-	-
INTERMEDIATE COSTS					30	-	-
Medicines Store	10	7.5	75	1,200,000.00	30	90,000,000.00	4,591,836.73
Medicines Store	27	4.2	113.4	1,200,000.00	30	136,080,000.00	6,942,857.14
Pharmacy	16.3	7	114.1	1,200,000.00	30	136,920,000.00	6,985,714.29
Radiology	11.5	9	103.5	1,200,000.00	30	124,200,000.00	6,336,734.69
Dental Room	10	6.6	66	1,200,000.00	30	79,200,000.00	4,040,816.33
Nutrition Unit	4	3	12	1,200,000.00	30	14,400,000.00	734,693.88
Laboratory	16.2	14	226.8	1,200,000.00	30	272,160,000.00	13,885,714.29
Theatre	18	13	234	1,200,000.00	30	280,800,000.00	14,326,530.61
			0			-	-
FINAL COSTS			0			-	-
Maternity Ward	45.3	13	588.9	1,200,000.00	30	706,680,000.00	36,055,102.04
* Labour Suites	18	13	234	1,200,000.00	30	280,800,000.00	14,326,530.61
Pediatriac Ward	45.3	13	588.9	1,200,000.00	30	706,680,000.00	36,055,102.04
Female Ward	45.3	13	588.9	1,200,000.00	30	706,680,000.00	36,055,102.04
Male Ward	45.3	13	588.9	1,200,000.00	30	706,680,000.00	36,055,102.04
OPD	20	16.5	330	1,200,000.00	30	396,000,000.00	20,204,081.63
DM Clinic	13	10.3	133.9	1,200,000.00	30	160,680,000.00	8,197,959.18
Immunization Room	13	8.5	110.5	1,200,000.00	30	132,600,000.00	6,765,306.12
			0			-	-
ART Clinic	17	9.6	163.2	1,200,000.00	30	195,840,000.00	9,991,836.73
Waiting Area	13.4	8	107.2	1,200,000.00	30	128,640,000.00	6,563,265.31
					Overall Total	88,456,260,000.00	4,513,074,489.80

APPENDIX D: PERSONNEL SALARY

DEPARTMENT	STAFF TYPE	MONTHLY SALARY	OTHER BENEFITS	TOTAL MONTHLY	ANNUAL SALARY

APPENDIX E: MEDICAL AND NON MEDICAL EQUIPMENTS

Item No.	Description	Quantity	Unit Cost	Value	Useful Life	Annualized Value

APPENDIX F: VEHICLE FORM

Registration No.	Description/Type	Value/ Cost	Annualized Value	Useful Life	Total Cost

APPENDIX G: DIRECT ALLOCATION FORM

Cost Centers	Personnel	Medicines /sundries/ stationary	Utilities / cleaning	Building	Medical & Non- Medical Equipment	Donations	Others	Total
Overhead								
Administration								
Transport								
Security								
Ancillary								
Store								
Pharmacy								
Laundry								
Final								
Laboratory								
Radiology								
Theatre								
Pediatric ward								
Maternity ward								
General ward								
Private ward								
OPD								
Dental								

APPENDIX H: BUGDET

Activity Description	Number of Researchers	Rate in Ugx.	No. of Days	Total Cost in Ugx.
Transportation	4	50,000	5	1,000,000
Allowances	4	50,000	5	1,000,000
Internet Bundles		200,000		200,000
Typesetting and Printing		50,000		50,000
Binding		50,000		50,000
Flash		30,000		30,000
Miscellaneous Expenses		300,000		300,000
Grand total				2,630,000

APPENDIX I. TABLE OF ANNUALIZATION FACTOR

Useful Life (years)	Discount rate																				
	0%	1%	2%	3%	4%	5%	6%	7%	8%	9%	10%	11%	12%	13%	14%	15%	16%	17%	18%	19%	20%
1	1	0.990	0.980	0.971	0.962	0.952	0.943	0.935	0.926	0.917	0.909	0.901	0.893	0.885	0.877	0.870	0.862	0.855	0.847	0.840	0.833
2	2	1.970	1.942	1.913	1.886	1.859	1.833	1.808	1.783	1.759	1.736	1.713	1.690	1.668	1.647	1.626	1.605	1.585	1.566	1.547	1.528
3	3	2.941	2.884	2.829	2.775	2.723	2.673	2.624	2.577	2.531	2.487	2.444	2.402	2.361	2.322	2.283	2.246	2.210	2.174	2.140	2.106
4	4	3.902	3.808	3.717	3.630	3.546	3.465	3.387	3.312	3.240	3.170	3.102	3.037	2.974	2.914	2.855	2.798	2.743	2.690	2.639	2.589
5	5	4.853	4.713	4.580	4.452	4.329	4.212	4.100	3.993	3.890	3.791	3.696	3.605	3.517	3.433	3.352	3.274	3.199	3.127	3.058	2.991
6	6	5.795	5.601	5.417	5.242	5.076	4.917	4.767	4.623	4.486	4.355	4.231	4.111	3.998	3.889	3.784	3.685	3.589	3.498	3.410	3.326
7	7	6.728	6.472	6.230	6.002	5.786	5.582	5.389	5.206	5.033	4.868	4.712	4.564	4.423	4.288	4.160	4.039	3.922	3.812	3.706	3.605
8	8	7.652	7.325	7.020	6.733	6.463	6.210	5.971	5.747	5.535	5.335	5.146	4.968	4.799	4.639	4.487	4.344	4.207	4.078	3.954	3.837
9	9	8.566	8.162	7.786	7.435	7.108	6.802	6.515	6.247	5.995	5.759	5.537	5.328	5.132	4.946	4.772	4.607	4.451	4.303	4.163	4.031
10	10	9.471	8.983	8.530	8.111	7.722	7.360	7.024	6.710	6.418	6.145	5.889	5.650	5.426	5.216	5.019	4.833	4.659	4.494	4.339	4.192
11	11	10.368	9.787	9.253	8.760	8.306	7.887	7.499	7.139	6.805	6.495	6.207	5.938	5.687	5.453	5.234	5.029	4.836	4.656	4.486	4.327
12	12	11.255	10.575	9.954	9.385	8.863	8.384	7.943	7.536	7.161	6.814	6.492	6.194	5.918	5.660	5.421	5.197	4.988	4.793	4.611	4.439
13	13	12.134	11.348	10.635	9.986	9.394	8.853	8.358	7.904	7.487	7.103	6.750	6.424	6.122	5.842	5.583	5.342	5.118	4.910	4.715	4.533
14	14	13.004	12.106	11.296	10.563	9.899	9.295	8.745	8.244	7.786	7.367	6.982	6.628	6.302	6.002	5.724	5.468	5.229	5.008	4.802	4.611
15	15	13.865	12.849	11.938	11.118	10.380	9.712	9.108	8.559	8.061	7.606	7.191	6.811	6.462	6.142	5.847	5.575	5.324	5.092	4.876	4.675
16	16	14.718	13.578	12.561	11.652	10.838	10.106	9.447	8.851	8.313	7.824	7.379	6.974	6.604	6.265	5.954	5.668	5.405	5.162	4.938	4.730
17	17	15.562	14.292	13.166	12.166	11.274	10.477	9.763	9.122	8.544	8.022	7.549	7.120	6.729	6.373	6.047	5.749	5.475	5.222	4.990	4.775
18	18	16.398	14.992	13.754	12.659	11.690	10.828	10.059	9.372	8.756	8.201	7.702	7.250	6.840	6.467	6.128	5.818	5.534	5.273	5.033	4.812
19	19	17.226	15.678	14.324	13.134	12.085	11.158	10.336	9.604	8.950	8.365	7.839	7.366	6.938	6.550	6.198	5.877	5.584	5.316	5.070	4.843
20	20	18.046	16.351	14.877	13.590	12.462	11.470	10.594	9.818	9.129	8.514	7.963	7.469	7.025	6.623	6.259	5.929	5.628	5.353	5.101	4.870
21	21	18.857	17.011	15.415	14.029	12.821	11.764	10.836	10.017	9.292	8.649	8.075	7.562	7.102	6.687	6.312	5.973	5.665	5.384	5.127	4.891
22	22	19.660	17.658	15.937	14.451	13.163	12.042	11.061	10.201	9.442	8.772	8.176	7.645	7.170	6.743	6.359	6.011	5.696	5.410	5.149	4.909
23	23	20.456	18.292	16.444	14.857	13.489	12.303	11.272	10.371	9.580	8.883	8.266	7.718	7.230	6.792	6.399	6.044	5.723	5.432	5.167	4.925
24	24	21.243	18.914	16.936	15.247	13.799	12.550	11.469	10.529	9.707	8.985	8.348	7.784	7.283	6.835	6.434	6.073	5.746	5.451	5.182	4.937
25	25	22.023	19.523	17.413	15.622	14.094	12.783	11.654	10.675	9.823	9.077	8.422	7.843	7.330	6.873	6.464	6.097	5.766	5.467	5.195	4.948
26	26	22.795	20.121	17.877	15.983	14.375	13.003	11.826	10.810	9.929	9.161	8.488	7.896	7.372	6.906	6.491	6.118	5.783	5.480	5.206	4.956
27	27	23.560	20.707	18.327	16.330	14.643	13.211	11.987	10.935	10.027	9.237	8.548	7.943	7.409	6.935	6.514	6.136	5.798	5.492	5.215	4.964
28	28	24.316	21.281	18.764	16.663	14.898	13.406	12.137	11.051	10.116	9.307	8.602	7.984	7.441	6.961	6.534	6.152	5.810	5.502	5.223	4.970
29	29	25.066	21.844	19.188	16.984	15.141	13.591	12.278	11.158	10.198	9.370	8.650	8.022	7.470	6.983	6.551	6.166	5.820	5.510	5.229	4.975
30	30	25.808	22.396	19.600	17.292	15.372	13.765	12.409	11.258	10.274	9.427	8.694	8.055	7.496	7.003	6.566	6.177	5.829	5.517	5.235	4.979

APPENDIX J: FACULTY CLEARANCE LETTER TO CONDUCT RESEARCH

Uganda
Martyrs
University



Making a difference

*Permission granted
assigned to prof MBS
2/01/2018*

Faculty of Health Sciences
Email: health@umu.ac.ug
12th December 2017

KAYUNGA DISTRICT HOSPITAL
P.O. BOX 18069, KAYUNGA

TO WHOM IT MAY CONCERN

RE: INTRODUCING JOSHUA KIBERU (REG. NO. 2010-M121-10016)

This is to introduce to you Joshua Kiberu as a bona fide student of Uganda Martyrs University. He is pursuing a programme leading to the award of Master of Science in Health Services Management. He is collecting data on the **Burden of Diabetes Mellitus to the Health care System in Uganda: A case study of Kayunga hospital.**

The relevant university authorities have approved the topic and protocol.

Any assistance rendered to him in this respect will be highly appreciated by the university
Yours sincerely,

DR. Miisa Nanyingi
Faculty of Health Sciences,
Uganda Martyrs University

*M/S Kayunga Hospital
Assist the student
accordingly*

*MHL
2/01/2018*

DISTRICT HEALTH OFFICER
KAYUNGA DISTRICT LOCAL
GOVERNMENT
02 JAN 2018
P.O. Box 18000, Kayunga

Uganda Martyrs University P.O. Box 5498 – Kampala – Uganda
Tel: (+256)038-410611 Fax: (+256) 038-410100 E-mail: umu@umu.ac.ug

APPENDIX K: AUDITED BOOKS OF ACCOUNT

KAYUNGA DISTRICT HOSPITAL TRAIL BALANCE FOR THE FINANCIAL YEAR 2015/16

CODE	ITEM	DEBT	CREDIT
	Bal b/f		77,342
	Revenue		131,705,072
	Interest		88,895
	TOTAL		131,871,309
211103	Allowances	-	
213001	Medical expenses	-	
213002	Incapacity, death	-	
221001	Advertising and public relations	-	
221002	Workshops and seminars	-	
221003	Staff training	-	
221007	Books, periodicals & newspaper	-	
221008	Computer supply & its services	985,000	
221009	Welfare & entertainment	6,003,000	
221010	Special meals and drinks		
221011	Printing, stationery & binding	10,408,500	
221012	Small office equipment	2,991,000	
221014	Bank charges	268,456	
221012	Committees, commission	1,710,000	
221202	Postage and courier		
222001	Tele communication	600,000	
223001	property expenses(waste disposal)	250,000	
223004	Guards and Security services		
223005	Electricity	25,000,000	
223006	Water	706,106	
221301	Other utilities		
222004	Fuel, lubricants and oils	24,000,000	
224001	General supply of medical		
225001	General supply of goods and services		
225002	Consultancy long term		
227001	Travel inland	13,186,000	
225001	Consultancy short term	5,400,000	
228001	Maintenance civil	4,339,600	
228002	Maintenance vehicle	14,658,430	
228003	Maintenance machinery	600,000	
228004	Maintenance others	20,700,000	
	Balance c/ f	65,217	
	TOTAL	131,871,309	131,871,309

APPENDIX L: JMS CATALOGUE 2018

JMS CUSTOMER ORDER FORM



Date:		Authorised by (Name):		
Customer Name:		Date and Time of Collection:		
Customer ID:	Eg. LUW013 (if known to the customer)	Mode Of Payment		
Telephone:				
LPO Number:				
<p>1. Please don't change the format of this form</p> <p>2. Find the Product you want and fill in Qty</p> <p>3. Email to JMS_s attachment (sales@jms.co.ug)</p>				
Product Description	JMS Product Code	Unit Pack	Qty	Price
EMERGENCY MEDICINE TROLLEY	HOSFURN031C	Piece 1		3,115,142
LIDOCAINE HCL 2.GM CETYL PYRIDINIUM CHLORIDE 0.1GM (ORACURE G	MEDANES015C	Box of 1 tube		9,612
1/16 HOSE	SPAGENE037	Piece 1		8,276
ACCINE STORAGE REFRIGERATOR LARGE, MODEL V110KE, V170KE – FAZZINI	EQPFRIG003	Piece 1		18,978,043
ACECLOFENAC TABLETS 100MG (HIFENAC)	MEDNSAI051	Box of 100 Tablets		12,600
ACECLOFENAC TABLETS 100MG (ZERODOL)	MEDANAL020C	Box of 100 Tablets		12,600
ACECLOFENAC TABLETS 100MG (ZERODOL) VITAL	MEDANAL021A	Box of 30 tablets		14,165
ACECLOFENAC TABS 100MG 100TABS (FLEXI)	MEDNSAI032C	Piece 1		14,384
ACECLOFENAC TABS SR 200MG BP (HIFENAC 200SR)	MEDNSAI033C	Box of 50 tablets		27,000

ACECLOFENAC TABS SR 200MG BP (HIFENAC 200SR)	MEDNSAI033EM	Box of 50 tablets		27,000
ACETIC ACID GLACIAL 1LTR	LABCCHE001	Jerry Cann1		77,880
ACETONE 99% 1LTR	LABMICR002	1 Bottle		54,607
ACYCLOVIR 200MG TAB	MEDVIRA004	Box of 100 Tablets		7,714
ACYCLOVIR 800MG DISPERSIBLE TAB (PIP)	MEDVIRA007C	Box of 30 tablets		42,000
ACYCLOVIR DERMATOLOGICAL CREAM 10G	MEDVIRA002C	Box of 1 tube		2,355
ADAPTOR (CONNECTOR KIT) FOR HUMIDIFIER BOTTLE	SPAWDEQ015	Box of 1 piece		29,637
ADHESIVE TAPE (EUROSILK 5 X 5CM).	SUNDRES030	Box of 12 pieces		97,920
ADHESIVE TAPE 2.5CM X 4-5M	SUNDRES024C	Box of 12 pieces		15,848
ADHESIVE TAPE 2.5CM X 5M (EUROREEL)	SUNDRES032	Pack of 24 pieces		52,708
ADHESIVE TAPE 7.5CM X 5M	SUNDRES002R1C	Box of 6 pieces		22,372
ADHESIVE TAPE 7.5CM X 5M (EUROREEL)	SUNDRES033	Pack of 6 pieces		35,233
ADRENALINE 1MG/ML 1ML AMP (NINGBO)	MEDANTD001	Box of 100 ampoules		129,266
ADRENALINE 1MG/ML 1ML AMP PIP	MEDANTD002	Box of 10 ampoules		8,883
ADRENALINE 1MG/ML 1ML AMP(CIRON)	MEDANTD001C	Box of 100 ampoules		114,000
AIR FILTER, MODEL 525KS	SPACONC014	Pack of 6 pieces		20,013
AIR RING SET 45 X 45CM, RUBBER WITH PUMP	SUNMISC009	Piece 1		159,177
AIRWAY GUEDEL SIZE 0	SUNTUBE002	Box of 1 piece		996
AIRWAY GUEDEL SIZE 00	SUNTUBE001	Box of 1 piece		1,022
AIRWAY GUEDEL SIZE 1	SUNTUBE003	Box of 1 piece		1,157
AIRWAY GUEDEL SIZE 2	SUNTUBE004	Box of 1 piece		779
AIRWAY GUEDEL SIZE 3	SUNTUBE005	Box of 1 piece		1,182
AIRWAY GUEDEL SIZE 4 (PIP)	SUNTUBE062	Box of 1 piece		1,538
ALBENDAZOLE 400MG TAB (MH)	MEDAHLM001	Box of 1 Tablet		492
ALCOHOL HANDRUB 60ML (POCKET SIZE)	CLEANTI001	1 Bottle		4,592
ALCOHOL SWABS	CLEANTI009	Pack of 100 pieces		7,035
ALLOPURINOL 300MG TAB	MEDGOUT001	Box of 28 tablets		22,248
ALLUMINIUM BATH STOOL	HOSFURN052	Piece 1		157,419
ALLUMINIUM SHOWER CHAIR	HOSFURN051	Piece 1		143,366

ALPRAZOLAM 0.25MG TABLETS (MH)	SPEORDR493	Box of 100 Tablets	45,600
ALUMINIA, MAGNESIA & SIMETHICONE ORAL SUSP. 250/200/40MG, 170ML (CENTACID) PIP	MEDGITD026C	Piece 1	4,320
ALUMINIUM 365/ MAGNESIUM 80/ SIMETH.100/ LIQUIR 400MG SYRUP 100ML (RELCER)	MEDGITD037C	Box of 1 bottle	3,600
ALUMINIUM HYDROX. MAGNESIUM HYDROX. SIMETHICONE & DEGLYCYRRHIZINATED LIQUORICE (RELCER) GEL 180ML	MEDGITD051	Box of 1 bottle	6,240
ALUMINIUM HYDROXIDE MAGNESIUM HYDROXIDE 120/250MG TABLETS	SPEORDR1190	JAR of 1000 Tablets	12,240
AMIKACIN 500MG / 2ML INJECTION	SPEORDR471	Vial	18,000
AMINOPHYLLINE 100MG TAB (MH)	MEDBRON001	Box of 100 Tablets	3,360
AMINOPHYLLINE 25MG/ML, 10ML AMP (MH)	MEDBRON007	Box of 50 ampoules	41,920
AMITRIPTYLINE 25MG TABS	MEDPSYC001	Box of 100 Tablets	3,513
AMLODIPINE 5MG CAPS BP (AMLODAR-5)	MEDHYPE001	Box of 28 capsules	8,400
AMLODIPINE BESYLATE 10MG TABLETS USP (AMTAS-10)	MEDHYPE049EM	Box of 28 capsules	8,400
AMLODIPINE BESYLATE TABLETS USP 5MG (AMTAS-5)	MEDHYPE046EM	Box of 28 capsules	7,200
AMLODIPINE TABLETS 10MG	MEDHYPE027C	Box of 100 Tablets	30,161
AMLODIPINE TABLETS 10MG (AMLO-DENK 10)	MEDHYPE051A	Box of 50 tablets	27,840
AMLODIPINE TABLETS 10MG (AMLOVAS)	MEDHYPE027	Box of 100 Tablets	30,240
AMLODIPINE TABLETS 5MG (AMLO-DENK 5)	MEDHYPE050A	Box of 50 tablets	20,100
AMLODIPINE TABLETS 5MG (AMLOPRES)	MEDHYPE028EM	Box of 100 Tablets	12,000
AMLODIPINE TABLETS 5MG (AMLOVAS)	MEDHYPE028C	Box of 100 Tablets	5,280
AMLODIPINE TABS 10MG (AMLODAC)	MEDHYPE035A	Box of 30 tablets	11,597
AMLODIPINE TABS 10MG (CORVADIL)	MEDHYPE035C	Box of 30 tablets	8,310
AMLODIPINE TABS 5MG (AMLODAC)	MEDHYPE033A	Box of 30 tablets	7,911
AMLODIPINE TABS 5MG (CORVADIL)	MEDHYPE033C	Box of 30 tablets	4,802
AMLODIPINE/LOSARTAN/HYDROCHLORTHIAZIDE 5/50/12.5MG TABS (AMLOZAAR H)	MEDHYPE045A	Box of 30 tablets	35,640
AMLODIPNE LOSARTAN 5/50MGTABLETS AMLOZAAR VITAL	MEDHYPE020A	Box of 30 tablets	32,400
AMLODIPNE LOSARTAN 5/50MGTABLETS AMLOZAAR VITAL	MEDHYPE020C	Box of 30 tablets	38,400
AMLODIPNE LOSARTAN 5/50MGTABLETS(ALSARTAN-AM)	MEDHYPE043C	Box of 28 tablets	26,640
AMLODIPNE LOSARTAN 5/50MGTABLETS(ALSARTAN-AM)	MEDHYPE043EM	Box of 28 tablets	26,640

AMOXICILLIN 125MG DISPERSIBLE TABLETS	MEDBACT145C	Box of 100 Tablets		6,000
AMOXICILLIN 200 MG+CLAVULANIC ACID 28.5 MG DISPERSIBLE TABS (CLAVAM DT)	MEDBACT135A	Box of 10 tablets		9,600
AMOXICILLIN 200/CLAVULANATE POTASSIUM 28.5mg SUSP (CLAVULIN)	MEDBACT003C	Box of 1 bottle		9,240
AMOXICILLIN 250MG DISPERSIBLE TABLETS	MEDBACT164	Box of 100 Tablets		9,600
AMOXICILLIN 500MG CAPS	MEDBACT113	Box of 100 capsules		9,840
AMOXICILLIN 875MG AND CLAVULANATE POTASSIUM TABLETS125MG USP (CLAVAM 1000)	MEDBACT135EM	Box of 10 tablets		15,120
AMOXICLAV ORAL SUSPENSION 228.5MG 100ML (VEXAPEN 228.5)	ANKBACT002	Box of 1 bottle		7,092
AMOXICLAV ORAL SUSPENSION 457 MG 100 ML (VEXAPEN 457)	ANKBACT001	Box of 1 bottle		9,476
AMOXICLAV TABLETS USP 625MG (VEXAPEN 625)	ANKBACT003	Box of 20 tablets		9,954
AMOXYCILLIN DISPERSABLE TABS 125MG	MEDBACT079C	Box of 20 tablets		1,213
AMOXYCILLIN DISPERSABLE TABS 125MG	MEDBACT079EM	Box of 20 tablets		1,560
AMOXYCILLIN 125MG/5ML POWD. SUSP. 100ML VITAL	MEDBACT001	Box of 1 bottle		1,565
AMOXYCILLIN 250MG CAPS (AMOXIREN)	MEDBACT002	Box of 100 capsules		4,988
AMOXYCILLIN 250MG CAPS (HIPEN)	MEDBACT002(MH)	Box of 100 capsules		5,288
AMOXYCILLIN 250MG/5ML SYRUP 100ML	SPEORDR1097	Box of 1 bottle		3,765
AMOXYCILLIN AND FLOXCLOXACILLIN 1G IV/I.M INJ (FLUCAMOX)	MEDBACT133	Box of 1 vial		9,000
AMOXYCILLIN AND FLUCLOXACILLIN 250MG SUSP 80ML (FLUCAMOX)	MEDBACT132C	Box of 1 bottle		10,692
AMOXYCILLIN CLAVULINIC ACID SUSPENSION 228MG (DAFRA)	MEDBACT003	Box of 1 bottle		7,698
AMOXYCILLIN CLAVULINIC ACID SUSPENSION 228MG (DAFRACLAV)	MEDBACT003A	Box of 1 bottle		11,333
AMOXYCILLIN CLAVULINIC ACID TABS 500/62.5MG (AMOXICLAV-DENK)	MEDBACT155C	Box of 16 tablets		15,792
AMOXYCILLIN/CLAVULANATE 375MG TAB (KOACT)	MEDBACT166	Box of 20 tablets		10,080
AMOXYCILLIN/CLAVULANATE 375MG TAB (KOACT)	SPEORDR907	Box of 20 tablets		10,080
AMOXYCILLIN/CLAVULANATE 375MG TAB(CLAVAM)	MEDBACT006	Box of 20 tablets		11,340
AMOXYCILLIN/CLAVULANATE 625MG TABLETS (KOACT)	MEDBACT144A	Box of 15 tablets		10,680
AMOXYCILLIN/CLAVULANATE TABS 625MG (CLAVAM)	MEDBACT101C	Box of 20 tablets		12,557
AMOXYCILLIN/CLAVULANATE TABS 625MG (CO-AMOXCLAV)	MEDBACT101EM	Box of 20 tablets		11,082
AMPHOTERICIN B 50MG VIAL VITAL	MEDFUNG001	Box of 1 vial		28,408
AMPICILLIN 125MG/5ML ORAL SUSPENSION (PIP)	MEDBACT074C	1 Bottle		1,440

AMPICILLIN 125MG/5ML ORAL SUSPENSION 100ML	MEDBACT074EM	1 Bottle	1,553
AMPICILLIN 500MG INJ VITAL	MEDBACT007	Box of 50 Vials	22,815
AMPICILLIN/CLOXACILLIN 500MG CAPS (AMPICLOXA)	MEDBACT009	Box of 100 capsules	10,570
AMPICLOX INJ 250MG/250MG	MEDBACT070EM	Box of 1 vial	960
AMPICLOX INJECTION 500MG	MEDBACT070	Box of 1 vial	960
AMPICLOX SUSPENSION 100ML VITAL	MEDBACT010	Box of 1 bottle	3,123
ANTI A SERUM 10ML	LABHAEM001	1 Bottle	18,869
ANTI AB SERUM 10ML	LABHAEM003	1 Bottle	19,910
ANTI B SERUM 10ML	LABHAEM002	1 Bottle	18,958
ANTI D IMMUNOGLOBULINE 1500IU/2ML VITAL	MEDOBGY001	Box of 1 vial	216,251
ANTI D SERUM 10ML	LABHAEM004	1 Bottle	29,444
ANTI RABIES VACCINE ONE DOSE SANOFI VITAL	MEDVACC007	Box of 5 vials	171,783
ANTI SNAKE SERUM (INCL. COBRA) 10ML VIAL VITAL	MEDANTD003	Box of 1 vial	495,700
ANTIHAEMORRHOID CREAM 20G	MEDANAL001	Box of 1 tube	6,960
ANTIHAEMORRHOID SUPPOSITORIES	MEDANAL002	Box of 6 suppositories	7,148
ANTIHAEMORRHOID SUPPOSITORIES (ANOMEX)	MEDANAL025	Box of 10 suppositories	6,930
ANTIHISTAMINE CREAM 25G	MEDHIST001	Box of 1 tube	2,398
APPLICATOR STICK WITH COTTON TIP	SUNMISC002	Box of 100 pieces	3,992
APRON PLASTIC RE-USABLE	SUNMISC032	Piece 1	5,062
APRON RUBBER REUSABLE	SUNMISC037	Piece 1	10,925
ARTEMETHER 20MG/ML 1ML AMP VITAL	MEDMALA001	Box of 10 ampoules	17,257
ARTEMETHER 80MG/ML 1ML AMP VITAL	MEDMALA002	Box of 5 ampoules	13,046
ARTEMETHER 80MG/ML 1ML AMP (ARH-A)	SPEORDR1220	Box of 6 ampoules	4,800
ARTEMETHER/LUMEFANTRINE 180/1080MG SUSPENSION 60ML (LONART)	MEDMALA003	Box of 1 bottle	8,218
ARTEMETHER/LUMEFANTRINE 180/1080MG SUSPENSION 60ML (LONART)	MEDMALA003A	Box of 1 bottle	8,220
ARTEMETHER/LUMEFANTRINE 20/120MG (6 X 1) TAB VITAL	MEDMALA004	Piece 1	594
ARTEMETHER/LUMEFANTRINE 20/120MG (6 X 2)TAB VITAL	MEDMALA005	Piece 1	902
ARTEMETHER/LUMEFANTRINE 20/120MG (6 X 3) TAB VITAL	MEDMALA006	Piece 1	1,098

ARTEMETHER/LUMEFANTRINE 20/120MG TAB (LUMARTEM)	MEDMALA007	Box of 24 tablets		2,100
ARTEMETHER/LUMEFANTRINE 20/120MG TAB (LONART)	MEDMALA007A	Box of 24 tablets		3,200
ARTEMETHER/LUMEFANTRINE 40/240MG (6 X 2) TABS (LONART)	MEDMALA034	Piece 1		4,800
ARTEMETHER/LUMEFANTRINE 80/480MG (6 X 1) TAB (COARTEM)	MEDMALA069C	Piece 1		22,920
ARTESUNATE 50MG SUPPOSITORIES	MEDMALA009	Box of 6 suppositories		10,200
ARTESUNATE INJECTION 120MG VIAL WITH DILUENT	MEDMALA032	Box of 5 vials		55,620
ARTESUNATE INJECTION 30MG VIAL	SPEORDR576	1 Vial		4,320
ARTESUNATE INJECTION 60MG VIAL	MEDMALA010	Box of 5 vials		34,560
ARTESUNATE INJECTION 60MG VIAL (GSUNATE)	MEDMALA010C	Box of 5 vials		23,400
ARTIFICIAL TEARS/HYPROMELLOSE 0.3% EYE DROPS	MEDOPHT002	Piece 1		22,922
ASCORBIC ACID 100MG DAWA	MEDVITM014A	Box of 100 Tablets		3,420
ASCORBIC ACID CHEWABLE TABLETS100MG	MEDVITM043C	Box of 100 Tablets		2,336
ASCORBIC ACID CHEWABLE TABLETS100MG	MEDVITM043EM	Box of 100 Tablets		2,160
ASCORBIC ACID TABLETS100MG	MEDVITM043	Box of 100 Tablets		2,343
ASPIRIN 300MG TAB	MEDNSAI008	Box of 100 Tablets		3,248
ASPIRIN 75MG TABLETS (ECORIN) VITAL	MEDPLAT005A	Box of 100 Tablets		8,778
ASPIRIN 75MG ENTERIC COATED TABLETS	MEDPLAT001	Box of 140 tablets		10,200
ATENOLOL 100 MG TAB	MEDHYPE002	Box of 100 Tablets		5,395
ATENOLOL 50MG TAB	MEDHYPE003	Box of 100 Tablets		2,650
Atorvastain 20mg tabs (ATORVA 20)	MEDLLDS002C	Box of 30 tablets		23,220
ATORVASTATIN 20MG TABS (ATORVA 20) VITAL	MEDLLDS002A	Box of 30 tablets		19,440
ATORVASTATIN 20MG TABS	MEDLLDS001C	Box of 35 tablets		29,997
ATORVASTATIN CALCIUM 10MG TABLETS (ATORVA)	MEDLLDS005C	Box of 35 tablets		22,800
ATORVASTATIN CALCIUM TABLETS 40MG (ATORVA)	MEDLLDS009EM	Box of 30 tablets		42,000
ATRACURIUM 10MG/ML 2.5ML VIAL	MEDANES001	Box of 5 vials		32,810
ATROPINE 1% EYE DROPS 10ML	MEDOPHT001	Piece 1		8,398
ATROPINE 1MG/ML 1ML AMP VITAL	MEDANTD004	Box of 100 ampoules		33,970
AUTO REFRACTOR PHOROPTER	EQPWARD029C	Piece 1		18,000,000
AUTOCLAVE 75 LTRS	SPEORDR841	Piece 1		10,200,000

AUTOCLAVE TAPE 50M	SUNMISC003	Piece 1	12,313
AUTOCLAVE, BENCHTOP, MODEL 2340MK TUTTNAUER	EQPSTER002	Box of 1 piece	8,147,305
AUTOCLAVE, BENCHTOP, MOON MED	SPEORDR1075	Box of 1 piece	8,400,000
AUTOMATIC BLOOD PRESSURE MONITOR- FAZZINI	EQBPAP012	Piece 1	166,034
AUTOMATIC LOADING STRETCHER FOR AMBULANCE WITH MATTRESS – FAZZINI	HOSFURN032	Piece 1	4,036,752
AUTOMATIC PIPETTE FILLER	SPEORDR1052	Piece 1	102,000
AUTOMATIC VENTILATOR WITH ACESSORIES	EQBPAP010C	Box of 1 piece	25,192,350
AUTOMATIC VOLTAGE SWITCHER, SOLLATEK AVS13	EQPPOWP001	Piece 1	200,489
AUTOMATIC X-RAY FILM PROCESSOR MODEL: LD-	SPEORDR591	Piece 1	15,597,539
AZITHROMYCIN 500MG TAB (AGYCIN)	MEDBACT068C	Box of 3 tablets	1,667
AZITHROMYCIN 500MG TAB (ZATHRIN 500)	MEDBACT011C	Box of 30 tablets	17,972
AZITHROMYCIN 500MG TAB (ZIMAX)	MEDBACT100C	Box of 6 tablets	9,204
AZITHROMYCIN 500MG TABS (AZICURE)	MEDBACT068A	Box of 3 tablets	3,600
Azithromycin 500mg tabs (AZICURE)	SPEORDR628R1	Box of 3 tablets	3,600
Azithromycin Suspension 200mg/5ml Suspension (ZOCIN) VITAL	MEDBACT012A	Box of 1 bottle	16,740
AZITHROMYCIN SYRUP 15ML (200MG/5ML)	MEDBACT012	Box of 1 bottle	3,098
AZITHROMYCIN SYRUP 200MG/5ML 15ML (ZITHROX DPS)	MEDBACT159	Box of 1 bottle	2,132
B.P MACHINE CHROME PLATED, HEAVY PALM TYPE, ANEROID, LARGE DISPLAY- FAZZINI	EQBPAP011	Box of 1 piece	72,776
B.P MACHINE, DIGITAL	EQBPAP006	Box of 1 piece	97,079
B.P. UNIT, ANEROID ADULT CUFF	EQBPAP004	Box of 1 piece	146,808
B.P. UNIT, ANEROID, CHILD CUFF	EQBPAP005	Box of 1 piece	147,624
B.P. UNIT, MERCURY, ACCOSON	EQBPAP002R1	Piece 1	229,423
B01+P05 BASIC MEDICAL AIR MATTRESS WITH PUMP	HOSFURN027C	Piece 1	1,137,444
BABY HEIGHT MEASURE DOUBLE SCALE(CM &FT) 0-100CM/0-3.3FT	EQPSCAL015C	Box of 1 piece	105,437
BABY INCUBATOR (PIP)	EQPWARD023	Box of 1 piece	6,953,903
BACTERIA FILTER, DISPOSABLE	SPASUCT001	Box of 1 piece	9,189
BAKELITE TOP HANDLE	SPASTER002	Box of 1 piece	49,177
BAKELITE WING NUT	SPASTER003	Box of 1 piece	25,017

BALANCE, CENT-O-GRAM, 2610/0.1G, OHAUS (PIP)	EQPSCAL004	Box of 1 piece	953,757
BALANCE, CENT-O-GRAM, 311/0.01G, OHAUS	EQPSCAL002	Box of 1 piece	696,762
BALANCE, DIAL-O-GRAM, 2610/0.1G, OHAUS (PIP)	EQPSCAL005	Box of 1 piece	825,647
BALL PEN BLACK	STATION002	Box of 50 pieces	19,698
BALL PEN BLUE	STATION001	Box of 50 pieces	31,152
BALL PEN RED	STATION003R1	Piece 1	623
BANDAGE ELASTIC CREPE 10CM X 4-4.5M STRETCHED (PIP)	SUNDRES007	Piece 1	1,141
BANDAGE GAUZE WOW 10CM X 5M (PIP)	SUNDRES011	Box of 12 pieces	9,275
BANDAGE TRIANGULAR 36X36X51CM 100% COTTON	SUNDRES004	Piece 1	1,951
BANDAID MEDICATED 100 STRIPS	SUNDRES003	Piece 1	4,754
BANDAID STRIPS (FABRIC BANDAGE)	SUNDRES003EM	Box of 100 pieces	5,972
BARIUM SULPHATE FOR X-RAY 1KG GST CORPORATION	SUNRADI015	Box of 1 piece	40,376
BASIC FUCHSIN 25G	LABMICR003	Piece 1	36,000
BATTERY HANDLE, GOWLLANDS	SPAENTE003	Piece 1	54,602
BBC SPRAY 25 ML	SPEORDR934	Piece 1	19,440
BD SPRING LOADED LANCETS G23	SPEORDR290	Box of 100 pieces	51,233
BEAKER GLASS 250ML	LABGENE003	Piece 1	11,717
BECLOMETHASONE 50MCG INHALER	MEDSTER001C	Piece 1	16,200
BED MOUNTING STEPS – SINGLE STEP S.S. FRAME – FAZZINI	EQPWARD032	Piece 1	154,692
BED MOUNTING STEPS – TWO STEP S.S. FRAME – FAZZINI	EQPWARD033	Piece 1	226,222
BEDPAN PLASTIC AUTOCLAVABLE	SUNMISC004	Piece 1	28,320
BEDPAN STAINLESS STEEL	SUNMISC005	Piece 1	117,340
BEDSHEET 60X90 SINGLE (2 FLAT SHEETS)	CLOLINE003	Piece 1	44,340
BEDSHEET 60X90 SINGLE (2 FLAT SHEETS) BLUE	CLOLINE011	Piece 1	47,778
BEDSIDE LOCKERS	HOSFURN015C	Piece 1	596,413
BENDROFLUAZIDE 5MG TAB	MEDDIUR001	Box of 100 Tablets	3,724
BENYLIN CHESTY COUGH SYRUP, 100ML	MEDCOUG025	Box of 1 bottle	19,536
BENYLIN CHESTY COUGH SYRUP, 100ML	MEDCOUG025EM	Box of 1 bottle	19,536
BENZATHINE PENICILLIN 2.4 MIU VIAL (MH)	MEDBACT013	Box of 50 Vials	52,113

BENZHEXOL 5MG TAB (MH)	MEDPSYC004	Box of 100 Tablets		4,429
BENZOIC ACID 6% /SALICYLIC ACID 3%/MENTHOL 1% (TINODERM) OINTMENT	MEDFUNG017EM	Box of 1 piece		1,855
BENZYL BENZOATE 25% 100ML	MEDECTO001	Box of 1 bottle		1,920
BENZYL PENICILLIN 1 MIU VIAL	MEDBACT014	Box of 50 Vials		17,400
BETAMETH/GENTAM/TOLNAFT/IOD-CHLORHYDR.QUINOLINE CREAM (TIGBODERM) (PIP)	MEDSTER026C	Box of 1 tube		2,820
BETAMETHASONE 0.1% CREAM 15G	MEDSTER002R1	Box of 12 pieces		22,323
BETAMETHASONE 0.1% EYE/EAR/NOSE DROPS	MEDSTER003R1	Pack of 10 pieces		11,947
BETAMETHASONE 0.1% NEOMY 0.5% EYE/EAR DROPS 7.5/10 ML (X-BETA N)	MEDSTER004	Piece 1		1,736
BETAMETHASONE 0.1% OINTMENT 15G	MEDSTER005R1	Box of 12 pieces		22,284
BETAMETHASONE NEOMYCIN CREAM 15G (BET-CODERM-N)	MEDSTER018C	Box of 1 tube		1,320
BETAMETHASONE NEOMYCIN CREAM 15G (BET-CODERM-N)	MEDSTER018EM	Box of 1 tube		1,320
BETAMETHASONE NEOMYCIN CREAM 15GM –BETADERM N (MH)	SPEORDR496	Box of 1 tube		3,270
BIO HAZARD BAG 120X90CM 120G, BLACK/YELLOW/RED (PIP)	SUNADMI048C	Piece 1		1,466
BIO HAZARD BAG 35" X 40" 150G-LDPE, 50L WASTE BIN, BLACK	SUNADMI080	Piece 1		1,029
BIO HAZARD BAG 35" X 40" 150G-LDPE, 50L WASTE BIN, RED	SUNADMI082	Piece 1		1,029
BIO HAZARD BAG 35" X 40" 150G-LDPE, 50L WASTE BIN, YELLOW	SUNADMI081	Piece 1		1,029
BIO HAZARD BAG 40" x 55" 180G-LDPE, 120LTR WASTE BIN, BLACK	SUNADMI083	Piece 1		1,646
BIO HAZARD BAG 40" x 55" 180G-LDPE, 120LTR WASTE BIN, RED	SUNADMI085	Piece 1		1,930
BIO HAZARD BAG 40" x 55" 180G-LDPE, 120LTR WASTE BIN, YELLOW	SUNADMI084	Piece 1		1,928
BIO HAZARD BAG 52" x 62" 180G-LDPE, 240LTR WASTE BIN, BLACK	SUNADMI086	Piece 1		3,067
BIO HAZARD BAG 52" X 62" 180G-LDPE, 240LTR WASTE BIN, RED	SUNADMI088	Piece 1		2,965
BIO HAZARD BAG 52" x 62" 180G-LDPE, 240LTR WASTE BIN, YELLOW	SUNADMI087	Piece 1		3,082
BIO HAZARD BAG 120Lt f. WASTE BIN 120Lt, 90X72CM 180G, BLACK/YELLOW/RED	SUNADMI047C	Piece 1		1,320
BIO HAZARD BAG 24" x 30" 150G-LDPE, 25L WASTE BIN, BLACK	SUNADMI046R1	Piece 1		515
BIO HAZARD BAG 24" x 30" 150G-LDPE, 25L WASTE BIN, RED	SUNADMI046R3	Piece 1		515
BIO HAZARD BAG 24" x 30" 150G-LDPE, 25L WASTE BIN, YELLOW	SUNADMI046R2	Piece 1		515
BIO HAZARD BAG 30Lt f. WASTE BIN 25Lt, 60X51CM 180G,RED	SUNADMI049C	Piece 1		628
BIO HAZARD BAG, 16" X 18" 150G-LDPE, 15LTR WASTE BINS (BLACK)	SPEORDR240	Piece 1		334

BIO HAZARD BAG, 16" X 18" 150G-LDPE, 15LTR WASTE BINS (RED)	SPEORDR242	Piece 1	334
BIO HAZARD BAG, 16" X 18" 150G-LDPE, 15LTR WASTE BINS (YELLOW)	SPEORDR241	Piece 1	334
BIO HAZARD BAG, 24CM X 36 X 120G, BLACK/YELLOW/RED	SUNADMI046C	Piece 1	912
BISACODYL 5MG TAB (PIP)	MEDGITD001	Box of 100 Tablets	2,700
BISOPROLOL 10MG TABLETS (CONCOR)	MEDHYPE053C	Box of 30 tablets	25,235
BISOPROLOL 10MG TABS	MEDHYPE017C	Box of 30 tablets	22,200
BISOPROLOL 5MG TABS (CORBIS)	MEDHYPE016A	Box of 30 tablets	15,600
BLADE, FOR SKIN GRAFT KNIFE, SCHINKE	INSGENE046	Piece 1	38,079
BLADES, FOR SKIN GRAFT KNIFE, WATSON	INSGENE037	Piece 1	36,829
BLANKETS CELLULAR HOSPITAL QUALITY 150 X 230CM	CLOLINE001	Piece 1	100,160
BLANKETS CELLULAR HOSPITAL QUALITY BLUE	CLOLINE005C	Piece 1	77,880
BLANKETS CELLULAR HOSPITAL QUALITY BROWN	CLOLINE007C	Piece 1	77,880
BLANKETS CELLULAR HOSPITAL QUALITY GREEN/MINT	CLOLINE008C	Piece 1	77,880
BLANKETS CELLULAR HOSPITAL QUALITY WHITE	CLOLINE006C	Piece 1	77,880
BLANKETS CELLULAR HOSPITAL QUALITY YELLOW	CLOLINE004C	Piece 1	77,880
BLANKETS WOOL, ORDINARY 150X225CM (PIP)	CLOLINE002R1	Piece 1	33,984
BLOOD AGAR BASE 500G	LABMICR024	Piece 1	204,902
BLOOD COLLECTING BAG 250ML STERILE	SPEORDR836	Pack of 5 pieces	21,000
BLOOD DONOR CHAIR	HOSFURN041	Piece 1	2,486,538
BLOOD GIVING SET DISPOSABLE	SUNADMI001	Piece 1	981
Blood glucose strips OPTIUM VITAL	LABCCHE014	Box of 50 tests	61,404
BLOOD PRESSURE MONITOR – WRIST MEASURING AUTOMATIC	EQBPAP006C	Box of 1 piece	115,200
BLOOD SAMPLER ADJUSTABLE (PIP)	LABGENE002	Piece 1	42,000
BLOOD TRANSFER BAG 300ML	SUNADMI004	Piece 1	3,174
BOARD PCB FOR OXYGEN CONCENTRATOR 525KS	SPACONC004	Piece 1	590,179
BONE WAX	SUNLIGA001R1	Box of 24 pieces	217,817
BOOK: MEDICINAL PLANTS IN TROPICAL COUNTRIES	SPEORDR001	Piece 1	10,878
BOOSTER PLUS CAPS (MORINGA+SELENIUM) 250MG/100MCG	SPEORDR1056	Box of 120 capsules	39,600
BOTTLE BRUSH FOR IV BOTTLES 42X57MM, NYLON	SUNMISC059	Piece 1	2,512

BOTTLE FOR SAM 12/14 WITHOUT TOP	SPASUCT002	Box of 1 piece	271,804
BOTTLE INFUSION 100 ML (23/32 MM)- (PIP)	PKGPROD003	1 Bottle	580
BOTTLE TOP ASSEMBLY FOR SAM 12/14	SPASUCT003	Box of 1 piece	224,279
BOTTLE, FOR MENOX VACCUM EXTRACTOR	SPAGENE053	Piece 1	41,024
BOWL WITHOUT LID 10 X 24CM STAINLESS STEEL	SUNMISC008	Piece 1	54,079
BOWL WITHOUT LID 7 X 12CM STAINLESS STEEL	SUNMISC006	Piece 1	21,504
BOWL, STAINLESS STEEL,400 ML	INSGENE021	Piece 1	78,526
BP MACHINE ANEROID ON CASTORS LARGE DISPLAY ADULT CUFF, PLASTIC BASE METAL PLASTIC- FAZZINI	EQPBAP013	Piece 1	326,849
BRAIN HEART INFUSION BROTH 500G	LABMICR025	Piece 1	209,616
BREATHING BAG, 0.5 LTR	SPAWDEQ024	Box of 1 piece	40,610
BREATHING BAG, 1.0 LTR	SPAWDEQ025	Box of 1 piece	41,531
BREATHING BAG, 1.5 LTR	SPAWDEQ026	Box of 1 piece	39,520
BREATHING BAG, 1.5 LTR (PIP)	SPAWDEQ026C	Box of 1 piece	39,322
BREATHING BAG, 2.0 LTR	SPAWDEQ027	Box of 1 piece	41,867
BRONCHOPHANE 125ML SYRUP	MEDCOUG023EM	Box of 1 bottle	8,532
BRO-ZEDEX SYRUP 100ML	MEDCOUG007	Box of 1 bottle	3,960
BRUCELLA ABORTUS ANTIGEN 5ML SUSPENSION	LABMICR004	Piece 1	13,464
BUCKET KICK, STAINLESS STEEL DIAM 42 CM (PIP)	SUNMISC072C	Piece 1	314,867
BULB RETINOSCOPE, 2.5V XHL XENON HALOGEN	SPAGENE003	Piece 1	38,776
BULB SUCKER 60ML	SUNMISC015	Piece 1	13,682
BULB, 12V 20W, HALOGEN	SPAGENE007	Box of 1 piece	11,072
BULB, 22.8V 50W HALOGEN	SPAGENE008	Box of 1 piece	52,850
BULB, 24V 25W, BA15D HA (PIN TYPE)	SPAGENE009	Box of 1 piece	52,211
BULB, 24V 30W, BA15D	SPAGENE010	Box of 1 piece	81,542
BULB, 24V 50W, BX22D, CROWN SILVER	SPAGENE011	Box of 1 piece	57,587
BULB, 6V 10W M29 HALOGEN	SPAGENE012	Box of 1 piece	11,256
BULB, 6V 20W, HALOGEN	SPAGENE013	Box of 1 piece	18,548
BULB, FOR OTOSCOPE SET, GOWLLANDS	SPAENTE009	Piece 1	18,363

BULB, LARYN BLADE 4,3,2,1/OTOSCOPE MINI, GOWLLANDS	SPAENTE010	Piece 1		17,445
BULB, LARYNGOSCOPE BLADE SIZE 0, GOWLLANDS	SPAGENE001	Piece 1		21,434
BULB, LARYNGOSCOPE BLADE SIZE 4,3,2,1, HEINE	SPAENTE012	Piece 1		56,139
BULB, MINI 1000 TORCH, HEINE	SPAENTE018	Box of 1 piece		46,189
BULB, OPHTHALMASCOPE, MINI, HEINE	SPAENTE014	Piece 1		63,973
BULB, OPHTHAMOSCOPE BETA 200, HEINE, MINI	SPAENTE019	Box of 1 piece		31,879
BULB, OTOSCOPE, HEINE, SCREW	SPAENTE015	Piece 1		30,734
BULB, OTOSCOPE, MINI 2000, HEINE	SPAENTE016	Piece 1		47,237
BULB, WITHOUT CONTROL VALVE, ACCOSON	SPABPEQ001	Piece 1		5,432
Bupivacaine + dextrose 5% VITAL	MEDANES002	Box of 25 ampoule		192,000
BUPIVACAINE 0.5% 20ML VIAL	MEDANES012C	Box of 1 vial		10,200
CABINET MEDICINE, 2 DOORS ,4 ADJ SHELVES, STAINLESS FEET, INNER LOCKABLE DIM. 80X40X180 – FAZZINI	HOSFURN037	Piece 1		1,879,824
CALAMINE LOTION 100ML VITAL	MEDTOPI003C	Box of 1 tube		1,260
CALCIUM GLUCONATE 10% 10 ML AMP	MEDANTD005	Box of 10 ampoules		48,000
CALCIUM HYPOCHLORITE POWDER 65-70% 45KG PACK	CLEDISI011	Piece 1		432,203
CALCIUM LACTATE 300MG TAB VITAL	MEDVITM001	Box of 100 Tablets		4,184
CALCIUM PHOSPHATE,CALCIUM CARBONATE, VITAMIN A & D3 (CALCIVITA) CAPS (MH)	MEDVITM103C	Box of 50 capsules		14,010
CANDIDERM (Beclometasone 0.025%w/W/Gentamicin 0.1%w/W/clotrimazole 1%w/W) 15gm (PIP)	MEDMICR004	Box of 1 tube		4,320
CANNULA, OXYGEN, TWIN NASAL, (INFANT)	SPAWDEQ029C	Box of 1 piece		17,880
CANNULA, OXYGEN, TWIN NASAL, (NEONATE)	SPAWDEQ030	Box of 1 piece		18,793
CANNULA, OXYGEN, TWIN NASAL, PAEDIATRIC	SPAWDEQ013	Box of 1 piece		11,022
CAP SURGEON / THEATRE, DISPOSABLE (PIP)	SUNMISC066C	Box of 100 pieces		18,519
CAPPER FOR VIALS 32MM (PIP)	PKGIMATE003	Box of 1 vial		1,034,753
CAPTOPRIL 25MG TAB (MH)	MEDHYPE005	Box of 100 Tablets		11,400
CARBAMAZEPINE 200 MG TAB (CARBADAC)	MEDCONV001A	Box of 100 Tablets		6,960
CARBAMAZEPINE 200 MG TAB (REZEPINE)	MEDCONV001	Box of 100 Tablets		6,002
CARBIMAZOLE 5MG TAB	MEDSTER006	Box of 100 Tablets		37,198

CARBINOXAMINE MELEATE 2MG+PHOLCODIE 4MG+EPHEDRINE HCL 60 ML SYRUP (CYRINOL)	SPEORDR879	Box of 1 bottle		5,400
CARBOCYSTEINE 125 MG + GUAIPHENESIN 100 MG + OXOMEMAZINE HCL 2 MG 120 ML SYRUP (ULTRASOLVE)	SPEORDR880	Box of 1 bottle		8,400
CARRYING CASE ALU 51X36X13CM	SPEORDR007	Piece 1		104,075
CARVEDILOL 12.5MG CARVIL	MEDCARD011C	Box of 100 Tablets		49,800
CARVEDILOL 6.25MG TABS (CARVETAS)	MEDCARD010C	Box of 30 tablets		11,640
CARVEDILOL TABLETS USP 12.5MG (CARVETAS 12.5)	MEDCARD014C	Box of 30 tablets		13,800
CASE FOR MICROSCOPE SLIDES (50 SLIDES) (PIP)	LABGENE006	Piece 1		44,059
CASTOR NON-LOCKING FOR OXYGEN CONCENTRATOR, DEVILBISS (SET OF 4)	SPACONC040	Piece 1		29,344
CATHETER CONDOM 25MM (MEDIUM)	SUNTUBE022	Piece 1		959
CATHETER CONDOM 30MM (LARGE)	SUNTUBE023	Piece 1		959
CATHETER CONDOM 35MM (X-LARGE)	SUNTUBE024	Piece 1		959
CATHETER FOLEY CH10 BALLOON, 2-WAY	SUNTUBE011	Box of 10 pieces		24,028
CATHETER FOLEY CH12 BALLOON	SUNTUBE012	Box of 10 pieces		15,193
CATHETER FOLEY CH14 BALLOON, 2-WAY	SUNTUBE013	Box of 10 pieces		22,011
CATHETER FOLEY CH16 BALLOON	SUNTUBE014	Box of 10 pieces		18,014
CATHETER FOLEY CH18 BALLOON, 2-WAY	SUNTUBE015	Box of 10 pieces		18,013
CATHETER FOLEY CH20 3-WAY BALLOON VITAL	SUNTUBE007	Box of 1 piece		4,599
CATHETER FOLEY CH20 BALLOON, 2-WAY	SUNTUBE016	Box of 10 pieces		16,704
CATHETER FOLEY CH22 3-WAY BALLOON	SUNTUBE008	Box of 1 piece		4,590
CATHETER FOLEY CH22 BALLOON, 2-WAY	SUNTUBE017	Box of 10 pieces		25,834
CATHETER FOLEY CH24 3-WAY BALLOON	SUNTUBE009	Box of 1 piece		4,653
CATHETER FOLEY CH24 BALLOON, 2-WAY	SUNTUBE018	Box of 10 pieces		19,084
CATHETER FOLEY CH8 BALLOON, 2-WAY	SUNTUBE010	Box of 10 pieces		22,637
CATHETER NELATON CH 18	SUNTUBE020	Piece 1		438
CATHETER NELATON CH14	SUNTUBE019	Piece 1		459
CATHETER STOPPER FOR ALL SIZES	SUNTUBE021	Piece 1		938
CATHETER, FEMALE URETHRAL, METAL	INSGENE020	Piece 1		21,720

CEFAZOLIN INJECTION 1G (ZEPILEN)	SPEORDR982	Box of 1 vial		10,800
CEFIXIME 200MG CAPS (GRAMOCEF O) VITAL	MEDBACT116A	Box of 10 capsules		15,809
CEFIXIME 400MG CAPSULES (CEF-3)	MEDBACT114	Box of 6 Capsules		22,200
Cefixime 50mg/5ml,100ml Suspension (GRAMOCEF) VITAL	MEDBACT128A	Box of 1 bottle		12,000
CEFIXIME AND CLAVULANIC ACID TABLETS 325MG (VERIUM CP 325)	ANKBACT004	Box of 10 tablets		10,470
CEFIXIME CAPS 400MG (CEFIX) vital	MEDBACT097A	Box of 5 pieces		28,800
CEFIXIME CAPSULES 200MG	MEDBACT015	Box of 10 capsules		16,366
CEFIXIME SUSPENSION 100MG/5ML 30ML BOTTLE (CEFIX)	SPEORDR727	Box of 1 bottle		16,800
CEFIXIME SUSPENSION 100MG/5ML 50ML (Cef-3)	MEDBACT098	Box of 1 bottle		13,200
CEFIXIME SYRUP 60ML (100MG/5ML)	MEDBACT016	Box of 1 bottle		13,800
CEFIXIME TABLETS 200MG (CEFIMED)	MEDBACT096A	Box of 10 tablets		17,999
CEFIXIME TABLETS 200MG (TAXIM-O)	MEDBACT015C	Box of 20 tablets		38,393
CEFPODOXIME 200MG TABS	MEDBACT094C	Box of 10 tablets		34,319
CEFPODOXIME 50MG/5ML POWDER FOR SUSPENSION 100ML	MEDBACT095C	Box of 1 bottle		19,269
CEFPODOXIME PROXETIL TABLETS USP 200MG (CEPOVEX 200)	ANKBACT005	Box of 10 tablets		7,097
CEFTRIAXONE + SULBACTAM INJECTION 1000/500MG (SANAXONE PLUS)	SPEORDR1038	1 Vial		3,000
CEFTRIAXONE 1G = 1000MG VIAL	MEDBACT106C	Box of 1 vial		3,000
CEFTRIAXONE 1G INJECTION (MEDAXONUM)	MEDBACT125A	Box of 1 vial		11,040
CEFTRIAXONE 1G INJECTION (POWERCEF)	MEDBACT130A	Box of 1 vial		1,734
CEFTRIAXONE 1G VIAL (LORAXONE)	MEDBACT106A	Box of 1 vial		3,600
CEFTRIAXONE 1G VIAL (EPICEPHIN)	MEDBACT017A	Box of 1 vial		7,200
CEFTRIAXONE 1G VIAL (NECTRAM)	MEDBACT165	Box of 1 vial		960
CEFTRIAXONE 1G VIAL (ROCEPHIN)	MEDBACT140A	Box of 1 vial		48,600
CEFTRIAXONE 1G VIAL (SANAXONE)	MEDBACT017	Box of 1 vial		1,027
CEFTRIAXONE 1GM VIAL WITH WATER FOR INJECTION (CEFTRON) (PIP)	MEDBACT099C	Piece 1		6,000
CEFTRIAXONE 2G VIAL(MEDOXANUM)	SPEORDR1168	Box of 1 vial		22,800
CEFTRIAXONE INJECTION 500MG VIAL (EPICEPHIN)	MEDBACT141A	Box of 1 vial		4,800
CEFUROXIME 125MG SUSPENSION 50ML(ZINNAT)	MEDBACT073EM	1 Bottle		20,160
CEFUROXIME INJECTION 750MG (AXETINE)	SPEORDR1004	Box of 1 vial		10,800

CEFUROXIME INJECTION 750MG (ZINACEF)	SPEORDR898	Box of 1 vial		15,334
CEFUROXIME TABLETS 250MG (AXETINE) VITAL	MEDBACT156A	Box of 10 tablets		18,000
CEFUROXIME TABS 500MG (KEFSTAR) VITAL	MEDBACT131A	Box of 10 tablets		10,710
CEFUROXIME TABS 500MG (PROXIMEXA)	MEDBACT090A	Box of 10 tablets		30,000
CELECOXIB 100MG CAPS (ZYCEL)	MEDANAL008	Box of 100 capsules		26,400
CELECOXIB 200MG CAPS (ZYCEL)	MEDANAL008A	Box of 100 capsules		40,800
CELECOXIB 200MG CAPS (ZYCEL)	MEDANAL008C	Box of 100 capsules		40,799
CEMENT SPATULA, DENTAL, 170MM DOUBLE-ENDED	INSDENT001	Piece 1		7,321
CENTRIFUGE TUBE GLASS UNGRAD ROUND BOTTOM	LABGENE008	Piece 1		675
CENTRIFUGE TUBE PLASTIC GRADUATED CONICAL	LABGENE009	Piece 1		1,551
CENTRIFUGE TUBE PLASTIC UNGRADUATED CONICAL	LABGENE010	Piece 1		196
CENTRIFUGE, 8-PLACES, MODEL EBA 200, HETTICH	LABEQUP004	Piece 1		4,442,316
CENTRIFUGE, HAEMATOCIT 200, HETTICH	LABEQUP006	Piece 1		7,481,353
CENTRIFUGE, MANUAL, 4X15ML, HETTICH	LABEQUP005	Piece 1		1,092,911
CENTRIFUGETUBE GLASS GRADUATED	LABGENE011	Piece 1		8,970
CEPHALEXIN 250MG CAPS	MEDBACT018	Box of 100 capsules		11,028
CEPHALEXIN 250MG CAPS (AXCEL)	MEDBACT018A	Box of 100 capsules		30,048
CEPHALEXIN POWEDER FOR ORAL SUSPENSION 125MG/5ML100ML (SANCEPH)	MEDBACT019	Box of 1 bottle		3,109
CETIRIZINE 10MG TAB (ALATROL)	MEDHIST002	Box of 100 Tablets		7,200
CETIRIZINE 10MG TAB (ALATROL)	MEDHIST002C	Box of 100 Tablets		7,199
CETIRIZINE 10MG TAB (ZYNCET)	MEDHIST042C	Box of 200 tablets		25,320
CETIRIZINE SYRUP 100ML(FINALLERG)	MEDHIST004	Box of 1 bottle		7,962
CETIRIZINE SYRUP 120ML (CETRAK)	MEDHIST004C	Box of 1 bottle		5,012
CETIRIZINE SYRUP 5MG/5ML 60ML (SYP ZYNCET)	MEDHIST036C	Box of 1 bottle		4,080
CHAIN WITH PLATE FOR 40MM CUP	SPAGENE060	Piece 1		17,928
CHAIN WITH PLATE FOR 50MM CUP	SPAGENE061	Piece 1		30,985
CHAIR COMMUNE, IN ALUMINIUM (PIP)	HOSFURN024C	Box of 1 piece		226,729
CHARCOAL B.P 0.25G TABS	MEDANTD006	Box of 100 Tablets		9,008
CHILD COT 100L X65W X100H CM	HOSFURN038	Piece 1		1,782,659

CHILD GROWTH CARD	SPEORDR046	Piece 1		1,020
CHILD SINGLE USE BAG WITH FACE MASK SIZE 3 WITH RESERVOIR – FAZZINI	SPAWDEQ031	Piece 1		40,900
CHLORAMPHENICOL 250MG CAPS	MEDBACT020	Box of 100 capsules		11,105
CHLORAMPHENICOL 0.5% EYE DROPS 10ML	MEDBACT021	Box of 1 piece		777
CHLORAMPHENICOL 1% EYE OINTMENT 3.5G	MEDBACT022	Box of 1 tube		1,080
CHLORAMPHENICOL 10 MCG 100 DISCS	LABMICR035	1 Vial		29,052
CHLORAMPHENICOL 125MG/5ML SUSP.100ML	MEDBACT023	Box of 1 bottle		2,634
CHLORAMPHENICOL 1G VIAL VITAL	MEDBACT024	Box of 50 Vials		72,000
CHLORAMPHENICOL EAR DROPS	MEDBACT081C	Piece		1,176
CHLORAMPHENICOL EAR DROPS 5% W/V 10ML (ABCHLOR)	MEDBACT081EM	Piece 1		1,440
CHLORHEXIDINE 4% 500ML	CLEDISI005	1 Bottle		14,426
CHLORHEXIDINE/CETRIMIDE 1.5/15% 1LTR (MH)	CLEDISI003	Jerry Cann1		19,078
CHLORHEXIDINE/CETRIMIDE 1.5/15% 5LTR (SIRMAXO)	CLEDISI004	Jerry Cann1		84,088
CHLOROXYLENOL (DETTOL) 1LTR	CLEANTI002	1 Bottle		35,574
CHLOROXYLENOL (DETTOL) 4LTR	CLEANTI004	Jerry Cann1		124,880
CHLORPHENIRAMINE & DEXAMETHASONE SYRUP 125ML (APIDONE)	MEDHIST031	Box of 1 bottle		14,364
CHLORPHENIRAMINE & DEXAMETHASONE SYRUP 125ML (APIDONE)	MEDHIST031C	Box of 1 bottle		14,294
CHLORPHENIRAMINE 4MG TAB (RENE)	MEDHIST003	Box of 100 Tablets		1,251
CHLORPHENIRAMINE MALEATE, PARACETAMOL & VITAMIN C SYRUP 100ML (APFLU)	MEDHIST038EM	Box of 1 bottle		3,600
CHLORPROMAZINE 100MG TAB	MEDPSYC005	Box of 100 Tablets		7,099
CHLORPROMAZINE 25MG TAB	MEDPSYC006	Box of 100 Tablets		3,035
CHLORPROMAZINE 25MG/ML 2ML AMP	MEDPSYC007	Box of 100 ampoules		65,938
CHLORZOXAZONE/PARACETAMOL 100 TABLETS (MYOSPAZ)	MEDOBGY015	Piece 1		46,800
CHROMIC GUT SUTURES 3/0, 24MM 3/8 CIRCLE REV CUTTING STRAND 75CM(2324RC)	SPEORDR304	Box of 12 pieces		35,958
CIMETIDINE 200MG TAB (MH)	MEDGITD002	Box of 100 Tablets		3,526
CINNARIZINE TABS 25MG	SPEORDR712	Box of 50 tablets		9,480
CIPROFLOXACIN 0.3% EYE/EAR DROPS 5ML	MEDBACT071C	Box of 1 bottle		6,000
CIPROFLOXACIN 200MG/100ML IV (CLARIS)	MEDBACT025A	Box of 1 bottle		1,278

CIPROFLOXACIN 200MG/100ML IV (IFICIPRO)	MEDBACT025	Box of 1 bottle		1,053
CIPROFLOXACIN 500MG TABLETS (RENE)	MEDBACT056	Box of 100 Tablets		8,160
CIPROFLOXACINE 250MG TAB	MEDBACT026	Box of 100 Tablets		6,000
CIPROFLOXACINE 500MG TAB (CIPRIND)	MEDBACT027	Box of 100 Tablets		8,161
CIPROFLOXACINE 500MG TAB (CIPROBID)	MEDBACT027A	Box of 100 Tablets		8,981
CIPROFLOXACINE 5MCG 100 DISCS	LABMICR036	1 Vial		29,062
CLAMP BAYONET RETAINING (PIP)	SPASTER022	Box of 1 piece		4,412
CLAMP, INTESTINAL, CRUSHING, CURVED, 240MM, DOYEN	INSGENE042	Piece 1		41,117
CLAMP, INTESTINAL, CRUSHING, STRAIGHT, 240MM, DOYE	INSGENE044	Piece 1		42,564
CLAMP, INTESTINAL, NON-CRUSHING, STRAIGHT, 230MM, DOY	INSGENE045	Piece 1		102,154
CLAMP, TOWEL, 135MM, BACKHAUS	INSGENE001	Piece 1		12,527
CLARITHROMYCIN, LANSOPRAZOLE & TINIDAZOLE (PYLO KIT)	MEDGITD038	PACK OF 7 KITS		27,000
CLINDAMYCIN 150MG CAPSULE	MEDBACT108C	Box of 50 capsules		25,200
CLOMIPHENE CITRATE 50MG TAB	MEDOBGY002	Box of 10 tablets		8,374
CLONAZEPAM 2MG TABLETS (RIVOTRIL)	MEDCONV025C	Box of 30 tablets		16,568
CLOPIDOGREL TABLETS 75MG	MEDPLAT002C	Box of 30 tablets		16,184
CLOPIDOGREL TABLETS 75MG (DEPLATT)	MEDPLAT004EM	Box of 30 tablets		27,600
CLOPIDOGREL TABLETS 75MG (NOKLOT)	MEDPLAT002A	Box of 30 tablets		25,800
CLOSING MECHANISM COMPLETE FOR EMO	SPAGENE014	Piece 1		1,050,328
CLOTRIMAZOLE 1% CREAM 20G UNISTEN	MEDFUNG002	Box of 1 tube		938
CLOTRIMAZOLE 1% MOUTH PAINT 15ML	MEDFUNG003	Box of 1 bottle		6,738
CLOTRIMAZOLE 100MG PESSARIES (MH)	MEDFUNG004	Box of 6 pessaries		1,019
CLOTRIMAZOLE DUSTING POWDER 1%W/W 75G	MEDFUNG005C	Piece 1		6,000
CLOTRIMAZOLE DUSTING POWDER 30G	MEDFUNG005	Piece 1		4,800
CLOXACILLIN 250MG CAPS VITAL	MEDBACT029	Box of 100 capsules		7,184
CLOXACILLIN 500MG VIAL	MEDBACT030	Box of 50 Vials		35,845
CO-AMOXYCLAV 375MG TABS (BACTOCLAV)	MEDBACT006A	Box of 20 tablets		8,000
CO-AMOXYCLAV 375MG TABS (CLAVOMID) VITAL	MEDBACT134A	Box of 20 tablets		13,050

CODEINE PHOSPHATE 10MG WITH CHLORPHENIRAMINE 4MG/5ML COUGH SYRUP 100ML (RECODIN)	MEDCOUG026C	Box of 1 bottle		3,240
CODEINE PHOSPHATE 30MG TAB	MEDOPIO001	Box of 100 Tablets		37,929
COLD CAP CAPSULES 96CAPS	MEDHIST021C	Piece		11,124
COLD CAP SYRUP 100ML	MEDHIST010EM	Box of 1 bottle		3,443
COLDEASE SYRUP 100ML	MEDHIST010C	Box of 1 bottle		3,078
COLORIMETER CUVETTES,MACRO, 2.5-4.5ML PACK OF 100	LABEQUP031	Box of 100 pieces		38,378
COLORIMETER CUVETTES,SEMI-MICRO 1.5-3.0ML	LABEQUP029C	Box of 100 pieces		17,089
COLORIMETER CUVETTES,SEMI-MICRO 1.5-3.0ML (PIP)	LABEQUP029	Box of 100 pieces		40,154
COLOSTOMY BAG OPEN RE-USABLE 35MM	SUNMISC011	Box of 30 pieces		204,465
COLOSTOMY/ILEOSTOMY BAG MINICAP 20-55MM (ALTERNA 5786) (PIP)	SUNMISC010	Box of 30 pieces		220,956
COMMODOE CHAIR WITH WHEELS	HOSFURN030	Piece 1		379,542
COMPRESSOR FILTER, MODEL 515KS	SPACONC041	Piece 1		188,201
COMPRESSOR NEBULISER WITH T ADAPTOR F-205 AND F-210 PRO	SPEORDR774	Box of 1 piece		873,065
COMPRESSOR REBULT KIT, MODEL 525KS	SPACONC013	Piece 1		255,543
COMPRESSOR TYPE 2450 AUU44 (KROBER)	SPACONC044	Piece 1		1,312,659
CONNECTOR, TUBE TO OXYGEN MASK (PACK OF 6 PIECES)	SPAWDEQ011	Box of 1 piece		97,511
CONNECTORS, ELBOW, SUCTION PUMP SAM 14/12	SPASUCT004	Box of 1 piece		34,328
CONROD ASSEMBLY, COMPLETE	SPASUCT005	Box of 1 piece		223,886
CONTAINER STOOL EXAMINATION WITH LID (PIP)	LABMICR019	Piece 1		666
CONTROL VALVE	SPASTER004	Box of 1 piece		127,830
CONTROL VALVE, FOR BULB, ACCOSSON	SPABPEQ008	Piece 1		5,334
CORRUGATED DRAINAGE SHEETS	SUNMISC012R1	Box of 25 pieces		222,110
COTRIMOXAZOLE 120MG TAB	MEDBACT087C	Box of 100 Tablets		2,242
COTRIMOXAZOLE 200+40MG/5ML SUSP.60ML (UNITRIM)	MEDBACT031A	Box of 1 bottle		1,920
COTRIMOXAZOLE 400/80MG TAB (RENETRIM)	MEDBACT032	Box of 100 Tablets		3,869
COTRIMOXAZOLE 960MG TAB	MEDBACT033C	Box of 100 Tablets		9,600
COTRIMOXAZOLE 960MG TAB (DEPRIM)	MEDBACT033EM	Box of 100 Tablets		9,600
COTRIMOXAZOLE 960MG TAB MEDOCHEMIE	MEDBACT033A	Box of 100 Tablets		8,640

COTRIMOXAZOLE SYRUP 100ML	MEDBACT031	Box of 1 bottle		1,181
COTTON WOOL 200G – HOSPITAL QUALITY (PIP)	SUNDRES006	Piece 1		3,216
COTTON WOOL 500G VITAL	SUNDRES005	Piece 1		7,959
COUGH EXPECT. CHLORPHENIRAMINE 60ML (CADISTIN)	MEDCOUG018	Box of 1 bottle		1,800
COUGH EXPECTORANT (DELADED)- CHEST SYRUP 100ML	MEDCOUG001EM	Box of 1 bottle		2,977
COUGH EXPECTORANT DELADED SYRUP PAEDTRIC 100ML	MEDCOUG003EM	Box of 1 bottle		3,000
COUGH EXPECTORANT- DIPHENHYDRAMINE HCL 14MG /AMMONIUM CHLORIDE 135MG BP (DELADED) 100ML	MEDHIST005	Box of 1 bottle		2,911
COUGH LINCTUS 1L	SPEORDR318	Jerry Can		3,240
COUGH LINCTUS 200ML	MEDCOUG002	Box of 1 bottle		816
COUGH LINCTUS 200ML (MH)	MEDCOUG002C	Box of 1 bottle		829
COUGH LOZENGES (SMOOTH sweets OF ETHERICAL. Oils & sugar) (PIP)	MEDCOUG017C	Pack of 100 pieces		4,200
COUNTING CHAMBER COVER SLIPS	LABMICR005	Pack of 10 pieces		37,816
COVER FOR 1925X, 25X & 50X, WITHOUT PARTS	SPAGENE069	Piece 1		157,906
COVER FOR 1941X & 75X, WITHOUT PARTS	SPAGENE070	Piece 1		286,298
COVER FOR STERILISER 1915X, WITHOUT PARTS	SPAGENE068	Piece 1		217,183
CRUTCHES ADJUSTABLE ADULT 80 – 98CM ALU – ELBOW	SUNMISC014	Piece 1		52,134
CRUTCHES ADJUSTABLE CHILD 55 – 70CM ALU – ELBOW	SUNMISC013	Piece 1		52,055
CUFF, WITH BALLOON (BANDAGE)	SPABPEQ002	Piece 1		36,239
CUFF, WITH BALLOON (VELCRO INFANT), DOUBLE TUBE	SPABPEQ003	Piece 1		30,517
CUFF, WITH BALLON, ADULT(VELCRO) SINGLE TUBE	SPABPEQ006	Piece 1		39,425
CUFF, WITH BALLOON (VELCRO ADULT), DOUBLE TUBE	SPABPEQ005	Piece 1		36,306
CUFF, WITH BALLOON, PAEDIATRIC, DOUBLE TUBE	SPABPEQ004	Piece 1		35,128
CURETTE, BONE, OVAL/ROUND, 170MM, VOLKMANN	INSGENE026	Piece 1		21,032
CURETTE, DENTAL, 175MM, CRANE-CAPLAN	INSDENT033	Piece 1		11,210
CURETTE, UTERINE, SHARP/BLUNT,270/275MM, BLAKE	INSGENE032	Piece 1		25,691
CYANHEMATO CLEANER 1L	LABGENE031	Piece 1		122,544
CYLINDER FOR TWIN-PUMP	SPAGENE018	Box of 1 piece		64,495
CYLINDER MEASURING GLASS 25ML (PIP)	LABGENE041	Piece 1		9,673

CYLINDER MEASURING GLASS 500ML (PIP)	LABGENE042	Piece 1	60,439
CYPROHEPTADINE 4MGTABS(PIP)	MEDHIST025C	Box of 100 Tablets	5,760
DAPSONE 100MG TAB	MEDLEPR001	Box of 100 Tablets	7,651
DARROWS HALF STRENGTH 500ML (MH)	MEDELEC001	Box of 1 bottle	1,860
DECAMETHOXIN 0.2MG/ML SOLUTION 200ML(DECASAN)	SPEORDR1176	Box of 1 bottle	28,800
DECAPPER 20 MM FOR VIALS (PIP)	PKGIMATE008	Piece 1	246,172
DEEP HEAT CREAM 15G	MEDANAL010EM	Piece 1	6,000
DEEP HEAT SPRAY	MEDANAL009C	Piece 1	18,240
DEFIBRILLATOR, EPOWERHEART G5 + SEMI AUTOMATIC- FAZZINI	EQPWARD040	Piece 1	8,406,381
DEFIBRILLATOR, EXTERNAL WITH CPR HELP FUNCTION(ZOLL AED PLUS)	EQPWARD026	Piece	5,665,018
DE-IONISED WATER 20LTR	LABRAWM002	Jerry Cann1	19,908
DELASED SYRUP, CHESTY COUGHS 100ML	MEDCOUG001C	Box of 1 bottle	3,424
DELIVERY BED L185 X W90 X H95CM	HOSFURN012	Box of 1 piece	1,557,918
DENTAL BIB	SUNMISC067C	Box of 500 pieces	41,667
DENTAL CHAIR WITH WIRED INTRA-ORAL CAMERA COMPLETE SET	SPEORDR310	Piece 1	16,919,540
DENTAL COTTON ROLLS (1000-2000 PCS)	SUNMISC068C	Box of 1000 pieces	41,667
DENTAL INSTRUMENTS: SET OF 36 PCS	INSSETS003	Piece 1	1,016,634
DENTAL NEEDLE 27G LONG (0.41 X 30MM) INCH	SUNADMI058C	Box of 100 pieces	18,195
DENTAL NEEDLE 27G LONG (0.41 X 30MM) METRIC	SUNADMI055C	Box of 100 pieces	18,195
DENTAL NEEDLE 27G SHORT (0.41 X 21MM) INCH	SUNADMI059C	Box of 100 pieces	18,195
DENTAL NEEDLE 27G SHORT (0.41 X 21MM) METRIC	SUNADMI056C	Box of 100 pieces	18,195
DENTAL NEEDLE 30G SHORT (0.31 X 21MM) INCH	SUNADMI060C	Box of 100 pieces	18,195
DENTAL NEEDLE 30G SHORT (0.31 X 21MM) METRIC	SUNADMI057C	Box of 100 pieces	18,195
DESLORATADINE TABS 5MG (NEO LORIDIN)	MEDHIST037C	Box of 100 Tablets	37,800
DESLORATIDINE SYRUP 0.5MG/ML 60 ML (AERIUS)	SPEORDR833	Box of 1 bottle	15,600
DESLORATIDINE TABS 5MG (DESLORA-DENK5)	MEDHIST032	Box of 10 tablets	11,328
DESLORATIDINE TABS 5MG (DESLORA-DENK5)	MEDHIST032C	Box of 10 tablets	10,176
DEXAMETHASONE 0.1% EYEDROPS 10ML	MEDSTER007	Piece 1	1,027
DEXAMETHASONE 0.5MG TAB (AXASONE)	MEDSTER008C	Box of 100 Tablets	2,219

DEXAMETHASONE 0.5MG TAB (DEXONA)	MEDSTER008A	Box of 100 Tablets		2,400
DEXAMETHASONE 4MG/ML 2ML AMP DEXONA VITAL	MEDSTER009R1	Box of 96 vials		50,743
DEXTROSE 10% IV 250ML	MEDELEC002C	Box of 1 bottle		1,200
DEXKETOPROFEN TROMETAMOL FILM COATED TABLETS 25MG (DEXIREN)	SPEORDR1254	Box of 20 tablets		12,960
DEXTROSE 10% IV 250ML (APDL)	MEDELEC028	Box of 1 bottle		1,200
DEXTROSE 10% IV 500ML (APDL)	MEDELEC027	Box of 1 bottle		2,160
DEXTROSE 5% IV 250ML (CLARIS)	MEDELEC002	Box of 1 bottle		1,410
DEXTROSE 5% IV 500 ML (APDL)	MEDELEC003	Box of 1 bottle		1,320
DEXTROSE 5% IV 500 ML (CLARIS)	MEDELEC026A	Box of 1 bottle		1,468
DEXTROSE 50% IV 100ML (APDL)	MEDELEC004	Box of 1 bottle		2,160
DIACEREIN 50MG + METHYL SULPHONLY METHANE 250MG + GLUCOSAMINE SULPTE 750MG TABLETS (SYNOGEN)	MEDNSAI059C	Box of 30 tablets		23,400
DIACETYLRHEIN CAPS 50 MG (DIACERIN)	SPEORDR1058	Box of 30 capsules		43,200
DIAGNOSTIC SET, COMPLETE, GOWLLANDS	EQPENTE005R1	Box of 1 piece		309,117
DIAMOND PENCIL (FOR MARKING SLIDES)	LABGENE015	Box of 1 piece		8,400
DIAPHRAGM FOR SAM PUMPS.	SPASUCT006	Box of 1 piece		44,380
DIAPHRAGM KIT FOR SAM 14	SPEORDR1173	Piece 1		361,562
DIARIV 125MG/ 150MG/ 1MG/ POWDER FOR SUSPENSION 60ML	SPEORDR1059	Box of 1 bottle		8,964
DIASPECT HB CUVETTES	LABEQUP047	Box of 100 pieces		180,000
DIAZEPAM 2.5MG RECTAL SUPPOSITORIES (SLIPIZEM)	MEDCONV002C	Box of 5 suppositories		16,800
DIAZEPAM 5 MG/ML 2ML AMP VITAL	MEDCONV003	Box of 100 ampoules		44,905
DIAZEPAM 5MG RECTAL SUPPOSITORIES (SLIPIZEM)	MEDCONV024EM	Box of 5 suppositories		18,330
DIAZEPAM 5MG TABS BP	MEDCONV004	Box of 100 Tablets		4,146
DICLOFENAC 100MG CAPS (OLFEN)	MEDNSAI046C	Box of 10 capsules		25,080
DICLOFENAC 25MG/ML 3 ML AMP GENERIC VITAL	MEDNSAI001	Box of 100 ampoules		24,299
DICLOFENAC 50MG TAB VITAL	MEDNSAI002	Box of 100 Tablets		1,110
DICLOFENAC DIETHYLAMINE SPRAY 30ML ((DYNAPAR)	SPEORDR1256	Piece 1		15,480
DICLOFENAC GEL 20G GENERIC VITAL	MEDNSAI012	Box of 1 tube		972
DICLOFENAC INJECTION (DYNAPAR AQ) (MH)	MEDNSAI049C	Box of 5 vials		3,900

DICLOFENAC SODIUM 100MG TABS BP (DENK)	MEDNSAI002C	Box of 100 Tablets	46,511
DICLOFENAC SODIUM 50MG TABLETS (REFINAC DT)	SPEORDR1240	Box of 100 Tablets	25,200
DICLOFENAC SODIUM AND GENTAMININ EYE DROPS 5ML (DICLOGENTA)	MEDSTER029C	Box of 1 piece	3,360
DICLOFENAC SODIUM SLOW RELEASE 100MG TABLETS (REFINAC SR)	SPEORDR1241	Box of 100 Tablets	24,000
DICLOFENAC SUPPOSITORIES (DICLODENK) 100MG	MEDNSAI038A	Box of 10 pieces	16,051
DICLOFENAC SUPPOSITORIES 100MG (PIP)	MEDNSAI044C	Box of 5 Tablets	5,880
DIGITAL HAEMOGLOBIN METER	SPEORDR276	Piece 1	2,518,320
DIGITAL HAEMOGLOBINOMETER (URIT-12)	LABEQUP038C	Piece 1	960,000
DIGOXIN 0.25MG TAB	MEDCARD004	Jar of 100 tablets	7,050
DIHYDROARTEMISININ+PIPERAQUINE 40/320MG(DUO-COTECXIN)	MEDMALA028C	Box of 9 tablets	14,640
DIHYDROARTEMISININ+PIPERAQUINE 80/640MG ORAL SUSPENSION POWDER (P-ALAXIN) (PIP)	MEDMALA031C	1 Bottle	8,160
DIHYDROARTEMISININ+PIPERAQUINE TABLETS 40/320MG (P-ALAXIN)	MEDMALA011C	Box of 9 tablets	6,546
DILATOR SET, SIZES 4-18MM, HAGER	INSGENE034	Piece 1	106,773
DISODIUM HYDROGEN CITRATE SYRUP 100ML (CITAL)	MEDGITD052	Box of 1 bottle	4,200
DISPENSING ENVELOPES PLASTIC 75/85X105MM (MH)	PKGMATE001	Box of 100 pieces	1,968
DISPOSABLE FILTER, WATER REPELLANT/ANTIBACTERIAL, KIT W/CONNECTOR FAZZINI	EQPWARD045	SET 1	10,953
DISSECTOR, DOUBLE-ENDED, BLUNT, 190MM, MCDONALD'S	INSGENE025	Piece 1	23,650
DISTILLER, 4 LTR/HR, WITH RESERVE TANK, GFL	EQPSTER001	Box of 1 piece	8,572,167
DOMPERIDONE TABS 10MG	MEDGITD029C	Box of 100 Tablets	25,275
DOPAMINE 40MG/ML 5ML AMP VITAL	MEDCARD002	Box of 1 ampoule	4,863
DOXAZOSIN 2MG TABLETS (DOSIN)	SPEORDR1234	Box of 20 tablets	13,500
DOXYCYCLINE 100MG CAP	MEDBACT034	Box of 100 capsules	5,040
DRABKIN CAPSULES 6 CAPSULES PER VIAL	LABHAEM017	Pack of 2 pieces	117,533
DRESSING JAR 150 X 150MM – FAZZINI	EQPWARD035	Piece 1	93,602
DRESSING JAR 250 X 250MM – FAZZINI	EQPWARD036	Piece 1	227,432
DRESSING JAR 300 X 300MM – FAZZINI	EQPWARD037	Piece 1	314,878
DRESSING JAR 75 X 75MM – FAZZINI	EQPWARD034	Piece 1	45,212
DRESSING TROLLEY WITH DRAW	HOSFURN020C	Box of 1 piece	810,030

DRIP STAND, S/S, ON CASTORS	HOSFURN010	Box of 1 piece		156,704
DROTAVERINE HCL 40MG INJECTION (NOSPA)	SPEORDR694	Box of 25 ampoule		31,212
DROTAVERINE HCL 40MG TABS (DOVERIN-40)	MEDOBGY003	Box of 100 Tablets		24,600
DROTAVERINE HCL INJECTION 40MG (NOSPA)	MEDOBGY016A	Box of 25 ampoule		32,928
DROTAVERINE INJ 40MG/2ML	MEDOBGY016C	Box of 10 ampoules		9,600
DROTAVERINE INJ 40MG/2ML (SPASMOTROY)	MEDOBGY021	Box of 10 ampoules		9,600
DUST / MIST RESPIRATORY MASK N95 – ADULT (3M)	PPGCLOT012	Box of 20 pieces		102,000
DUST / MIST RESPIRATORY MASK N95 ADULT (MOLDEX)	PPGCLOT012C	Box of 20 pieces		101,934
E.C.G MACHINE 3 CH.W/ INTERPRETATION COMPLETE WITH ACCESSORIES	EQPWARD017C	Box of 1 piece		2,333,754
EAR SYRINGE, METAL	INSGENE014	Piece 1		57,439
EAR TIPS, STETHOSCOPE, FOR HARVEY ELITE (PAIR) (PIP)	SPAENTE001	Piece 1		78,969
EBASTINE TABS 10MG (EROSTIN) 100 TABS (MH)	MEDHIST026C	Piece 1		61,200
ECONAZOLE, GENTAMICIN, BECLOMETASONE CREAM (ECODAX) vital	MEDSTER019A	Box of 1 tube		2,706
ELASTIC BANDAGE 10CM X 4-5M	SUNDRES007C	Piece 1		1,605
ELASTIC BANDAGE 7.5CM X 4.5M	SUNDRES008	Piece 1		1,080
ELECTRIC PLASTER SAW CUTTER, ELECTRIC	INSGENE041	Piece 1		1,229,547
ELECTRONIC DIGITAL SCALE 200KG/440LB	EQPSCAL016C	Box of 1 piece		123,614
ELEMENT, 3KW, GFL	SPAGENE005	Piece 1		217,950
ELEMENT, 7KW, FOR IDEN, FULLERS	SPASTER006	Box of 1 piece		1,005,809
ELEVATOR, DENTAL, LOWER ROOT, LEFT, SELDIN	INSDENT026	Piece 1		16,044
ELEVATOR, DENTAL, LOWER ROOT, RIGHT, SELDIN	INSDENT024	Piece 1		15,232
ELEVATOR, DENTAL, LOWER ROOTS, LEFT, FLOHR	INSDENT021	Piece 1		16,514
ELEVATOR, DENTAL, LOWER ROOTS, RIGHT, FLOHR	INSDENT022	Piece 1		15,190
ELEVATOR, DENTAL, UPPER ROOT, ROUND POINT, BEIN	INSDENT023	Piece 1		8,964
ELEVATOR, DENTAL, UPPER ROOTS, LEFT, BARRY	INSDENT028	Piece 1		28,354
ELEVATOR, DENTAL, UPPER ROOTS, LONDON PATTERN	INSDENT027	Piece 1		17,494
ELEVATOR, DENTAL, UPPER ROOTS, RIGHT, BARRY	INSDENT039	Piece 1		27,621
ENALAPRIL MALEATE TABLETS 5MG	MEDHYPE025	Box of 100 Tablets		13,200
ENALAPRIL MALEATE TABLETS 5MG	MEDHYPE025C	Box of 100 Tablets		19,800

ENDOTRACHEAL TUBE 2.5MM NON-CUFFED	SUNTUBE031	Piece 1		1,324
ENDOTRACHEAL TUBE 3.0MM NON-CUFFED	SUNTUBE032	Piece 1		2,470
ENDOTRACHEAL TUBE 3.0MM ORAL/NASAL PLAIN NON-CUFFED (PIP)	SUNTUBE032C	Piece 1		1,432
ENDOTRACHEAL TUBE 3.5MM NON-CUFFED	SUNTUBE033	Piece 1		1,439
ENDOTRACHEAL TUBE 4.0MM NON-CUFFED	SUNTUBE034	Piece 1		1,447
ENDOTRACHEAL TUBE 4.5MM NON-CUFFED	SUNTUBE035	Piece 1		1,324
ENDOTRACHEAL TUBE 5.0MM NON-CUFFED	SUNTUBE036	Piece 1		1,385
ENDOTRACHEAL TUBE 5.5MM NON-CUFFED	SUNTUBE037	Piece 1		2,323
ENDOTRACHEAL TUBE 6.5MM CUFFED	SUNTUBE026	Piece 1		2,314
ENDOTRACHEAL TUBE 6MM CUFFED	SUNTUBE025	Piece 1		2,120
ENDOTRACHEAL TUBE 7.0MM CUFFED	SUNTUBE027	Piece 1		2,186
ENDOTRACHEAL TUBE 7.5MM CUFFED	SUNTUBE028	Piece 1		2,278
ENDOTRACHEAL TUBE 8.0MM CUFFED	SUNTUBE029	Piece 1		2,200
ENDOTRACHEAL TUBE 8.5MM CUFFED	SUNTUBE030	Piece 1		2,309
ENOXAPARIN 40MG INJECTION – PRE-FILLED SYRINGE (CLEXANE)	MEDCOAG006	Box of 2 Syringes		36,840
ENOXAPARIN 80MG INJECTION – PRE-FILLED SYRINGE (CLEXANE)	MEDCOAG008	Box of 2 Syringes		78,000
ENOXAPARIN SODIUM INJECTION 40MG PREFILLED SYRINGE	MEDCOAG007C	Box of 1 piece		16,502
ENOXAPARIN SODIUM INJECTION 60MG PREFILLED SYRINGE (LOMOH-60)	MEDCOAG010C	Box of 1 pair		26,400
ENOXAPARIN SODIUM INJECTION 80MG PREFILLED SYRINGE (LOMOH)	MEDCOAG009A	Piece 1		31,200
EPHEDRINE 30MG/ML 1ML AMP	MEDANTD007	Box of 10 ampoules		22,802
EPHEDRINE HCL NASAL DROPS ADULT 15ML	MEDANTD010C	Box of 1 bottle		2,378
EPHEDRINE HCL NASAL DROPS ADULT 15ML (ISORYN)	MEDANTD010	Box of 1 bottle		2,400
EPHEDRINE HCL NASAL DROPS PAEDIATRIC 15ML	MEDANTD011EM	Box of 1 bottle		2,220
EPOXY DELIVERY BED- 3 SECTION MATTRESS L88 X W180 X H60/90 CM	HOSFURN043	Piece 1		4,116,528
EQUIPOTENTIAL PIN, GREEN AND YELLOW 5M	SPEORDR1160	Piece 1		727,658
ERYTHROMYCIN 125MG/5ML SUSP. 100ML	MEDBACT035	Box of 1 bottle		2,272
ERYTHROMYCIN 250MG TAB VITAL	MEDBACT036	Box of 100 Tablets		10,786
ERYTHROMYCIN 5MCG 100 DISCS	LABMICR038	1 Vial		29,777
ESOMEPRAZOLE 20MG TABS (ESOZ) VITAL	MEDGITD046A	Box of 100 Tablets		16,799

ESSENTIAL OIL MIXTURE for PAIN RELIEF (AMODEX) OINTMENT (PIP)	MEDANAL018C	Piece 1		2,632
ETHANOL 70% 1LTR	SPEORDR910	1 Bottle		21,240
ETHANOL 96% (NOT DENATURED) 5 LTRS	LABGENE112	Piece 1		63,012
ETHANOL 96%(NOT DENATURED) 5L VITAL	LABGENE112C	Piece 1		53,408
ETHANOL ABSOLUTE 1LTR	LABMICR007	1 Bottle		63,600
EUCARBON 105/25/180/50MG	MEDANTD006C	Box of 100 Tablets		60,000
EXAMINATION COUCH	HOSFURN007	Box of 1 piece		693,514
EXCAVATOR, DENTAL, DOUBLE ENDED, 170MM	INSDENT036	Piece 1		7,518
EXCESS PRESSURE RELIEF VALVE	SPASTER007	Box of 1 piece		122,063
EXPLORER, DENTAL, DELICATE, FLEXIBLE	INSDENT031	Piece 1		7,559
EXTENDED LIFE INTAKE FILTER,MODEL 525KS	SPACONC008	Piece 1		142,971
EYE CHART, VISION TESTING	SPAENTE007	Piece 1		45,604
EYE PIECE, NOVEX BBS	LABEQUP024	Box of 1 piece		78,351
FACE MASK, SIZE 0 FOR INFANTS, AMBU	SPAWDEQ003	Box of 1 piece		87,933
FACE MASK, SIZE 2 FOR CHILDREN, AMBU	SPAWDEQ004	Box of 1 piece		83,015
FACE MASK, SIZE 4 FOR ADULTS/LARGE CHN., AMBU	SPAWDEQ005	Box of 1 piece		101,986
FACE MASK, SIZE 5 FOR ADULT, AMBU	SPAWDEQ006	Box of 1 piece		99,504
FACE MASK, SIZE OA FOR NEONATES, AMBU	SPAWDEQ002	Box of 1 piece		103,594
FAN 230 VOLTS 50 HZ (KROBER)	SPACONC046	Piece 1		141,363
FAN, COOLING, MODEL 515KS	SPACONC019	Piece 1		157,468
FANSIDAR 500/25MG TAB VITAL	MEDMALA012	Box of 100 Tablets		22,800
FANSIDAR 500/25MG TAB (50 DOSES X 3)	MEDMALA013	Piece 1		33,000
FEHLINGS SOLUTION (2) 1 LTRS	SPEORDR1119	Piece 1		56,640
FENTANYL CITRATE 50MCG/ML 2ML AMP	MEDOPIO009	Box of 10 ampoules		18,000
FERRO-B COMPLEX TONIC 100ML	MEDVITM002	1 Bottle		2,168
FERROUS FUMARATE 150 MG + FOLIC ACID 0.5 MG TAB (FEFAN)	MEDVITM015C	JAR of 1000 Tablets		32,400
FERROUS SULPHATE 150MG + FOLIC ACID 0.5MG CAPSULES (FEFOL)	MEDVITM015A	Box of 30 tablets		4,620
FERROUS SULPHATE 200MG + FOLIC ACID 0.25MG TAB (AGOFER)	MEDVITM015	Box of 100 Tablets		4,560
FERROUS SULPHATE 200MG + FOLIC ACID 0.4MG TAB (BIO/IDA)	MEDVITM004	Box of 100 Tablets		2,851

FERROUS SULPHATE 200MG TAB (CYANO)	MEDVITM003	Box of 100 Tablets		2,958
FERROUS SULPHATE/FOLIC ACID+ZINC 150MG/0.50MG/61.8MG CAPSULE (ZIF)	SPEORDR881	Box of 100 capsules		18,000
FIELD STAIN A POWDER 25G	LABHAEM007	Piece 1		12,203
FIELD STAIN B POWDER 25G	LABHAEM008	Piece 1		12,203
FILLER UNIT COMPLETE, FOR EMO	SPAGENE020	Piece 1		257,015
FILTER PAPER ROUND 15CM	LABGENE022	Box of 100 pieces		70,723
FILTER PAPER ROUND 24CM	LABGENE023	Box of 100 pieces		160,914
FILTER PAPER ROUND 32CM	LABGENE024	Box of 100 pieces		133,071
FILTER, NEBULISER (PACK OF 5)	SPACONC031	Piece 1		13,555
FIRST AID BOX	SUNMISC078	Piece 1		268,349
FIRST AID KIT	SUNMISC016	Piece 1		101,870
FLASK CONICAL 100ML	LABGENE025	Piece 1		15,912
FLASK CONICAL 250ML (PIP)	LABGENE026	Piece 1		15,076
FLASK CONICAL 500ML	LABGENE027	Piece 1		21,891
FLASK PLASTIC CONICAL 250ML (PIP)	LABGENE066	Piece 1		26,630
FLOW METER (KROBER)	SPACONC043	Piece 1		175,021
FLOW METER, FOR 515KS 02 CONCENTRATOR – PAEDIATRIC	SPACONC039	Piece 1		1,468,226
FLOW METER, FOR 515KS 02 CONCENTRATOR- ADULT	SPAWDEQ001	Box of 1 piece		344,906
FLUCLOXACILLIN / AMOXICILLIN 125MG/125MG SUSPENSION, 80ML (FLUCAMOX)	MEDBACT138A	1 Bottle		10,692
FLUCLOXACILLIN/AMOXICILLIN 250/250MG CAPS (FLUCAMOX)	MEDBACT092A	Box of 16 capsules		14,610
FLUCLOXACILLIN/AMOXICILLIN 250/250MG CAPSULES	SPEORDR1245	Box of 20 capsules		9,600
FLUCONAZOLE CAPS 200MG (FLUCAS)	MEDFUNG008	Box of 20 tablets		8,758
FLUCONAZOLE CAPS 200MG (FORCAN)	MEDFUNG008A	Box of 20 capsules		10,800
FLUOXETINE CAPSULES BP 20MG ** (PIP)	MEDPSYC017	Box of 100 capsules		6,600
FOETAL DOPPLER COMPLETE 2MHZ COMPLETE W/STANDARD ACCESSORIES- FAZZINI	EQPWARD038	Piece 1		650,203
FOETAL DOPPLER SONICAIDE ONE	EQPWARD014	Box of 1 piece		2,398,368
FOETAL DOPPLER VCOMIN	EQPWARD048	Box of 1 piece		600,000
FOLIC ACID 5MG TAB	MEDVITM016	Box of 100 Tablets		3,000

FOLIC ACID 5MG TAB (ACTAVIS) PIP	MEDVITM095C	Box of 28 tablets		3,510
FOLIC ACID 5MG TAB (FOLIREN)	MEDVITM016C	Box of 100 Tablets		2,398
FOLIC ACID/FERROUS SULPH.0.25/200MG TAB (BIO/IDA)	MEDVITM020	JAR of 1000 Tablets		16,180
FORCEPS, ARTERY, STRAIGHT, 140MM, CRILE	INSFORC043	Piece 1		12,672
FORCEPS, ARTERY, CURVED NT, 180MM,HALSTED-MOSQ	INSFORC028	Piece 1		23,015
FORCEPS, ARTERY, CURVED, 140MM, KOCHER	INSFORC005	Piece 1		11,729
FORCEPS, ARTERY, CURVED, 150-160MM, KOCHER	INSFORC010	Piece 1		12,658
FORCEPS, ARTERY, CURVED, NT, 125MM, HALSTEAD-MOS.	INSFORC007	Piece 1		9,655
FORCEPS, ARTERY, CURVED, NT, 140MM	INSFORC001	Piece 1		11,311
FORCEPS, ARTERY, CURVED, T, 125MM, HALSTED-MOSQ	INSFORC009	Piece 1		13,422
FORCEPS, ARTERY, STRAIGHT, 160MM, KOCHER	INSFORC011	Piece 1		12,555
FORCEPS, ARTERY, STRAIGHT, NT, 125MM, HALSTED-MOSQ	INSFORC006	Piece 1		13,266
FORCEPS, ARTERY, STRAIGHT, NT, 140MM, KELLY, PIP	INSFORC033	Piece 1		9,804
FORCEPS, ARTERY, STRAIGHT, NT, 140MM, PEAN	INSFORC002	Piece 1		11,597
FORCEPS, ARTERY, STRAIGHT, NT, 160MM, ROCH.-PEAN	INSFORC012	Piece 1		14,082
FORCEPS, ARTERY, STRAIGHT, NT, 200MM, ROCH.-PEAN	INSFORC013	Piece 1		19,199
FORCEPS, ARTERY, STRAIGHT, NT, 260MM, PEAN	INSFORC041	Piece 1		43,135
FORCEPS, ARTERY, STRAIGHT, T, 125MM, HALSTED-MOSQ	INSFORC008	Piece 1		13,193
FORCEPS, ARTERY, STRAIGHT, T, 200MM, ROCH.-PEAN	INSFORC014	Piece 1		20,322
FORCEPS, CHEATLE	INSFORC021	Piece 1		41,422
FORCEPS, CURVED, NT, 175MM, SPENCER-WELLS,	INSFORC026	Piece 1		22,912
FORCEPS, DENTAL, FOR CHILDREN, LOWER ROOTS	INSDENT008	Piece 1		32,925
FORCEPS, DENTAL, LOWER CANINES & BICUSPIDS	INSDENT018	Piece 1		32,920
FORCEPS, DENTAL, LOWER INCISORS & BICUSPIDS	INSDENT015	Piece 1		31,216
FORCEPS, DENTAL, LOWER MOLAR	INSDENT014	Piece 1		33,954
FORCEPS, DENTAL, LOWER WISDOM TEETH	INSDENT009	Piece 1		30,457
FORCEPS, DENTAL, UPPER BICUSPIDS	INSDENT012	Piece 1		32,048
FORCEPS, DENTAL, UPPER CHILD ANTERIOR	INSDENT019	Piece 1		29,949
FORCEPS, DENTAL, UPPER CHILD MOLAR	INSDENT020	Piece 1		31,926

FORCEPS, DENTAL, UPPER CROWDED INCISORS & CANINES	INSDENT007	Piece 1		33,115
FORCEPS, DENTAL, UPPER FRONT ROOTS	INSDENT006	Piece 1		30,366
FORCEPS, DENTAL, UPPER MOLAR, LEFT	INSDENT011	Piece 1		33,141
FORCEPS, DENTAL, UPPER MOLAR, RIGHT	INSDENT010	Piece 1		33,414
FORCEPS, DENTAL, UPPER MOLAR, WIDE	INSDENT025	Piece 1		30,363
FORCEPS, DENTAL, UPPER ROOT	INSDENT017	Piece 1		34,064
FORCEPS, DENTAL, UPPER WIDE INCISORS & CANINES	INSDENT013	Piece 1		35,154
FORCEPS, DENTAL, UPPER WISDOM TEETH	INSDENT016	Piece 1		32,108
FORCEPS, DISSECTING, CURVED, NT, 160MM	INSFORC023	Piece 1		6,030
FORCEPS, DISSECTING, CURVED, T, 145MM	INSGENE048	Piece 1		7,332
FORCEPS, DISSECTING, STRAIGHT, 150MM, MCINDOE	INSFORC034	Piece 1		13,427
FORCEPS, DISSECTING, STRAIGHT, NT, 130MM	INSFORC015	Piece 1		5,381
FORCEPS, DISSECTING, STRAIGHT, NT, 155MM, GILLES	INSFORC031	Piece 1		11,151
FORCEPS, DISSECTING, STRAIGHT, NT, 160MM	INSGENE047	Piece 1		5,212
FORCEPS, DISSECTING, STRAIGHT, NT, 200MM	INSFORC016	Piece 1		10,357
FORCEPS, DISSECTING, STRAIGHT, NT, 250MM	INSFORC030	Piece 1		18,525
FORCEPS, DISSECTING, STRAIGHT, T, 150MM, GILLES	INSFORC032	Piece 1		15,029
FORCEPS, DISSECTING/LIGATURE, 205MM, OVERHOLT-MXTR	INSFORC029	Piece 1		28,110
FORCEPS, DRESSING, CURVED, 130MM, BYRANT	INSFORC045	Piece 1		20,509
FORCEPS, GRASPING, TISSUE, 205MM, BABCOCK	INSFORC047	Piece 1		28,195
FORCEPS, GRASPING, TISSUE, 160MM, BABCOCK,	INSFORC049	Piece 1		25,705
FORCEPS, HYSTERECTOMY, CURVED, 245MM, WERTHEIM	INSFORC040	Piece 1		33,295
FORCEPS, OVUM, 290MM, WINTER	INSFORC037	Piece 1		62,686
FORCEPS, REMOVE FORIEGN BODIES, EAR, HARTMANN,	INSFORC048	Piece 1		59,402
FORCEPS, SINUS, 160MM, LISTER	INSFORC036	Piece 1		13,989
FORCEPS, SPLINTER FEILCHENFEILD, STRAIGHT, 115MM, FINE POINT (PIP)	INSFORC020	Piece 1		3,196
FORCEPS, SPONGE/DRESSING, 240MM SMOOTH JAWS, FOEST	INSFORC046	Piece 1		30,912
FORCEPS, SPONGE/DRESSING, RAMPLEY, 250MM, KELLY	INSFORC024	Piece 1		36,141
FORCEPS, STRAIGHT, NT, 175MM, SPENCER-WELLS,	INSFORC025	Piece 1		25,122

FORCEPS, TISSUE, 150MM, ALLIS	INSFORC044	Piece 1		18,527
FORCEPS, TISSUE, STRAIGHT, 145MM	INSFORC004	Piece 1		5,563
FORCEPS, TISSUE, STRAIGHT, 200MM	INSFORC019	Piece 1		11,588
FORCEPS, UTERINE TENACULUM, 240MM WILSON	INSFORC035	Piece 1		34,517
FORCEPS, UTERINE TENNACULUM(VULSELLUM) 225MM TEALE	INSFORC038	Piece 1		34,676
FORMALDEHYDE SOLUTION 35 – 40% 1LTR	LABPRES001	1 Bottle		63,720
FORMALDEHYDE SOLUTION 35 – 40% 2.5LTRS	SPEORDR1300	1 Bottle		205,320
FRAME GYNAECOLOGICAL COUCH WITH ANATOMICAL WITH PADDED LEG HOLDERS- FAZZINI	EQPWARD031	Piece 1		1,252,561
FRIDGEGUARD, SOLLATEK	EQPPOWP003	Piece 1		131,147
FRUSEMIDE 10MG/ML 2ML AMP VITAL	MEDDIUR002	Box of 100 ampoules		38,400
FRUSEMIDE 40MG TAB (MH)	MEDDIUR003	Box of 100 Tablets		1,920
FUNCTIONAL UNIT FOR OXGYEN (KROBER)	SPACONC042	Piece 1		807,790
FUSIDIC ACID-B CREAM 15G (AXCEL)	SPEORDR1040	Box of 1 tube		15,600
GABAPENTIN 300MG CAPS (NEOGAB)	SPEORDR1034	Box of 10 capsules		18,000
GABAPENTIN 300MG CAPS (PIP)	MEDCONV019C	Box of 30 capsules		29,211
GALLIPOT STAINLESS STEEL 200/300ML	SUNMISC017	Piece 1		11,998
GASKET FOR VAUUM FLASK,NEW MODEL	SPAGENE059	Piece 1		11,526
GASKET, FOR FILLER UNIT	SPATHEA010	Box of 1 piece		18,494
GASKET, FOR LID	SPATHEA012	Box of 1 piece		68,129
GASKET, FOR SCREW VALVE	SPAGENE054	Piece 1		1,487
GASKET, UPPER	SPATHEA016	Box of 1 piece		113,400
GAUZE BANDAGE 10CM X 5M	SUNDRES011C	Box of 12 pieces		7,449
GAUZE BANDAGE 7.5CM X 5M VITAL	SUNDRES009C	Box of 12 pieces		9,405
GAUZE HYDROPHILLIC HOSPITAL QUALITY 90CM X 91M	SUNDRES015	Piece 1		36,492
Gauze Hydrophylic 90cmx90-91m BPQ VITAL	SUNDRES014	Piece 1		36,838
GAUZE PADS NON-STERILE 10 X 10CM	SUNDRES025C	Box of 100 pieces		16,813
GAUZE PARAFFIN MEDICATED 10 X 10CM	SUNDRES010	Box of 10 pieces		5,298
GELATIN/POLYGELINE SOLUTION 3.5% IV 500ML	MEDELEC005	Box of 1 bottle		29,360
GENTAMICIN 0.3% EYE/EAR DROPS 10 ML	MEDBACT037	Box of 1 piece		626

GENTAMICIN 40MG/ML 2ML AMP VITAL	MEDBACT038	Box of 100 ampoules	23,528
GENTAMYCIN 120MCG 100 DISC	LABMICR001	1 Vial	94,425
GENTIAN 0.5% VIOLET 25ML	SPEORDR273	1 Bottle	918
G-GLUTAMIN TAB	MEDVITM030	Box of 30 tablets	9,000
GIEMSA STAIN POWDER 25G	LABHAEM009	Piece 1	56,429
GINSENG CAPSULES 500MG (GINTEX)	SPEORDR1243	Box of 30 capsules	16,560
GINSOMIN MULTIVITAMIN CAPSULES	MEDVITM037	Box of 30 capsules	33,557
GINSOMIN MULTIVITAMIN CAPSULES	MEDVITM037C	Box of 30 capsules	33,516
GINSOMIN MULTIVITAMIN CAPSULES	MEDVITM037EM	Box of 30 capsules	31,987
GLANDIN E-2 VAGINAL GEL 2MG	SPEORDR1003	Box of 1 tube	36,458
GLASS FUNNEL 100MM	LABGENE028	Piece 1	35,905
GLASS ROD 5 X 200MM	LABGENE030	Piece 1	2,103
GLIBENCLAMIDE 5MG TAB	MEDDIAB001C	Box of 100 Tablets	1,651
GLIBENCLAMIDE 5MG TABS	MEDDIAB011	Box of 150 Tablets	8,160
GLIBENCLAMIDE 5MG TABS BP (PIP)	MEDDIAB011C	Box of 150 Tablets	8,668
GLICLAZIDE 80MG TAB (DEBACRON)	SPEORDR1018	Box of 30 tablets	19,080
GLIMEPIRIDE 2MG TABS BP (EUGLIM)	MEDDIAB016EM	Box of 100 Tablets	27,600
GLIMEPIRIDE 2MG TABS BP (EUGLIM) (PIP)	MEDDIAB016C	Box of 100 Tablets	24,000
GLIPIZIDE 5MG TABLETS (GLYNASE)	MEDDIAB017EM	Box of 100 Tablets	26,400
GLOVES GYNAECOLOGICAL 7.5 (MEDIUM)	PPGGLOV002	Box of 1 pair	4,700
GLOVES LATEX SURGICAL STERILE 6 (PIP)	PPGGLOV007	Box of 50 pairs	34,079
GLOVES NON-STERILE LARGE DISPOSABLE	PPGGLOV004	Box of 100 pieces	12,307
GLOVES NON-STERILE MEDIUM DISPOSABLE VITAL	PPGGLOV005	Box of 100 pieces	10,841
GLOVES NON-STERILE SMALL DISPOSABLE	PPGGLOV006	Box of 100 pieces	12,040
GLOVES SURGICAL STERILE 6.5	PPGGLOV009	Box of 50 pairs	33,873
GLOVES SURGICAL STERILE 7	PPGGLOV010	Box of 50 pairs	30,901
GLOVES SURGICAL STERILE 7.5 VITAL	PPGGLOV011	Box of 50 pairs	33,124
GLOVES SURGICAL STERILE 8	PPGGLOV012	Box of 50 pairs	40,786
GLOVES SURGICAL STERILE 8.5	PPGGLOV014	Box of 50 pairs	34,730

GLUCOMETER CONTOUR PLUS (BAYER)	LABCCHE053C	Piece 1		54,000
GLUCOMETER OG CARE	LABCCHE049	Piece 1		79,200
GLUCOMETER ONE TOUCH (LIFE SCAN) (PIP)	LABCCHE032C	Piece 1		72,000
GLUCOMETER OPTIUM XCEED, ABBOTT FREESTYLE	LABCCHE008	Piece 1		98,417
GLUCOSE TEST STRIPS (ACCUCHECK ACTIVE)	SPEORDR522	Box of 50 tests		57,600
GLUCOSE TEST STRIPS (CONTOUR PLUS) BAYER	LABCCHE054C	Box of 50 tests		60,000
GLUCOSE TEST STRIPS (ONE TOUCH) SELECT	LABCCHE010	Box of 50 tests		62,011
GLUCOSE TEST STRIPS OG CARE	LABCCHE050	Box of 50 tests		52,920
GLUTARALDEHYDE 2.0 – 2.7% 5LTR VITAL	CLEDISI002	Jerry Cann1		101,022
GLYBURIDE METFORMIN 5/500MG (DUOTROL)	MEDDIAB012EM	Box of 100 Tablets		22,800
GRISEOFULVIN 500MG TAB (MH)	MEDFUNG009	Box of 100 Tablets		20,346
GROMIN SYRUP 100ML	MEDVITM098EM	Box of 1 bottle		2,848
GROVIT MULTIVITAMIN TABLETS	MEDVITM092EM	Box of 30 tablets		8,040
GROVIT SYRUP 100ML	MEDVITM033	Box of 1 bottle		4,260
GROVIT SYRUP 100ML	MEDVITM033CR1	Box of 1 bottle		4,260
GUAGE, VACUUM, FOR SAM 12/14	SPASTER010	Box of 1 piece		71,985
H.PYLOR KIT (HELIGO)	MEDGITD043	PACK OF 7 KITS		26,400
HAEMOGLOBIN METER DIASPECT	LABEQUP001C	Piece 1		1,513,571
HAEMOGLOBIN METER DIASPECT	LABEQUP048	Piece 1		1,620,000
HAEMOGLOBIN TEST STRIPS, 2 X 25 (URIT H12)	LABEQUP045	Piece 1		168,000
HALOPERIDOL 10 MG TAB (PIP)	MEDPSYC008	Box of 100 Tablets		22,162
HALOPERIDOL 5MG TABS	MEDPSYC009	Box of 100 Tablets		20,520
HALOPERIDOL RETARD 50MG/ML 1ML AMP	MEDPSYC011C	Box of 1 ampoule		24,000
HALOTHANE 250ML VITAL	MEDANES004	1 Bottle		80,400
HAMMER, PERCUSSION, 195MM, TAYLOR	INSGENE004	Piece 1		20,713
HAMMER, PERCUSSION, 200MM, DEJERINE (PIP)	INSGENE005	Piece 1		36,547
HAND SANITIZER WITH SPRAY PUMP 1L	CLEANTI013	Piece 1		28,079
HAND SANITIZER WITH SPRAY PUMP 1L	CLEANTI013C	Piece 1		28,005
HAND TOWEL 75 X 43CM (WHITE)	SUNMISC018	Piece 1		11,611

HANDLE FOR SURGICAL BLADE NO3	SUNBLAD001	Piece 1		5,208
HANDLE FOR SURGICAL BLADE NO4	SUNBLAD002	Piece 1		5,144
HBS AG DIPSTICK 50T (2X25 TESTS)	LABSERO006	Piece 1		74,698
HEAM-FORTE-SYRUP 200ML	MEDVITM034	Box of 1 bottle		7,800
HEAM-FORTE-SYRUP 200ML	MEDVITM034C	Box of 1 bottle		7,805
HEAM-FORTE-SYRUP 250ML	MEDVITM041C	Box of 1 bottle		3,120
HEAMO FORTE-SYRUP 90ML	MEDVITM097EM	Box of 1 bottle		3,120
HEAMOTOXYLIN 1 LTR	SPEORDR1091	Piece 1		198,240
HEATING ELEMENT, FOR 5075MLV, TUTTNAUER	SPASTER012	Box of 1 piece		948,165
HEATING ELEMENT, FOR 50X (ZW015)	SPASTER013	Box of 1 piece		231,409
HEATING ELEMENT, FOR 75X (ZW050)	SPASTER014	Box of 1 piece		250,501
HEAVY DUTY GLOVES	SPEORDR271	Box of 1 pair		10,738
HEIGHT MEASURE, ROLLER-TYPE,	EQPSCAL006	Box of 1 piece		32,350
HEIGHT ROD WITH STAND 85-210CM	EQPSCAL017C	Box of 1 piece		213,847
HEPARIN SODIUM 5000 IU/ML 5 ML (ROTEX MEDICA)	MEDCOAG002C	Box of 1 vial		38,400
HEPARIN SODIUM 5000 IU/ML 5 ML (ROTEX MEDICA)	MEDCOAG011	Box of 1 vial		57,600
HEPARIN SODIUM 5000 IU/ML 5 ML VIAL (BRAUN)	MEDCOAG001	Box of 1 vial		21,151
HEPARINISED CAPILLARY TUBES 1.1 X 75MM	LABHAEM010	Box of 100 pieces		22,939
HEPATITIS B TEST STRIPS	LABSERO015	Box of 50 tests		45,000
HEPATITIS B TEST STRIPS	SPEORDR294	Box of 50 tests		47,365
HEPATITIS B VACCINE (ONE DOSE) BEVAC	MEDVACC006	Box of 1 vial		11,124
HEPATITIS B VACCINE 1ML AMPOULE (ONE DOSE) SERUM INSTITUTE	MEDVACC008	Box of 10 ampoules		111,240
HIGH VACUUM MOBILE SUCTION PUMP 2X2 LTRJAR, 230V 50/60HZ, COMPLETE WITH ANTISTATIC CASTORS & FOOTSWITCH DISPOSITION WITHOUT PEDAL- FAZZINI	EQPWARD039	Piece 1		2,759,299
HIGHVOLTGUARD, SOLLATEK	EQPPOWP002	Piece 1		138,465
HIV DETERMINE I/II 100 TESTS WITH BUFFER	LABSERO008	Piece 1		150,018
HIV TEST KITS 25T (STANDARD DIAGNOSTICS)	SPEORDR1299	Piece 1		114,000
HOSE 1/8	SPAGENE038	Piece 1		8,197
HOSPITAL BEDSHEETS YELLOW	CLOLINE010C	Piece 1		113,280

HOT WATER BOTTLE 2LTR	SUNMISC019	Piece 1		27,685
HUMACOUNT LYSE 1L	LABGENE032	Piece 1		272,782
HUMIDIFIER BOTTLE	SPAWDEQ014	Box of 1 piece		11,742
HYDRALAZINE 20MG AMP	MEDHYPE006C	Box of 5 ampoules		90,158
HYDRALAZINE 20MG AMP VITAL	MEDHYPE006	Box of 5 ampoules		30,163
HYDRALAZINE 25MG TAB	MEDHYPE013	Box of 100 Tablets		11,871
HYDROCORTISONE 1% CREAM 15G (LUCIN)	MEDSTER010R1	Box of 12 pieces		22,194
HYDROCORTISONE 1% EYE DROPS 5ML (IVYSONE)	MEDSTER011R1	Pack of 10 pieces		21,600
HYDROCORTISONE 1% OINTMENT 15G (LUCIN)	MEDSTER012R1	Box of 12 pieces		19,274
HYDROCORTISONE 100MG VIAL VITAL	MEDSTER013	Box of 10 Vials		12,000
HYDROCORTISONE 100MG VIAL VITAL	MEDSTER032	Box of 50 Vials		60,000
HYDROGEN PEROXIDE 6% 200ML VITAL	CLEANTI006	1 Bottle		900
HYOSCINE 10MG TAB (BISPANOL)	MEDOBGY004	Box of 100 Tablets		36,995
HYOSCINE BUTYL BROMIDE 20MG/ML 1ML AMP BP (BUSCOPAN)	MEDOBGY005	Box of 100 ampoules		110,012
HYOSCINE BUTYLBROMIDE SYRUP 60ML (BISPANOL)	SPEORDR524	1 Bottle		3,840
HYOSCINE SYRUP 60ML (PIP)	MEDOBGY017C	1 Bottle		4,200
IBUPROFEN /PARACETAMOL TABLETS 400MG/325MG (BRUSTAN)	SPEORDR723	Box of 10 tablets		2,880
IBUPROFEN 100MG/5ML SUSPENSION 60MLS (IBUMEX) vital	MEDNSAI023A	Box of 1 bottle		2,223
IBUPROFEN 200MG TABLETS (IBUMEX)	MEDNSAI003	Box of 100 Tablets		3,324
IBUPROFEN PARACETAMOL & CHLORZOXAZONE 400/325/250mg TAB (FLEXONE)	MEDNSAI019C	Box of 100 Tablets		20,400
IMMERSION OIL 100-130 ML	LABGENE034	1 Bottle		53,056
INCUBATOR, LABORATORY, 53 LTR.	LABEQUP017	Box of 1 piece		5,232,383
INDOMETHACIN 25MG CAPS	MEDNSAI004	Box of 100 capsules		2,637
INFANT PHOTOTHERAPY UNIT MACHINE	EQPWARD027	Piece 1		2,930,576
INFANT SINGLE USE BAG WITH FACE MASK SIZE 1 WITH RESERVOIR – FAZZINI	SPAWDEQ032	Piece 1		38,394
INFANT WARMER BN 100 A STANDARD	EQPWARD024	Box of 1 piece		7,450,391
INFLAZONE OINTMENT 30G	MEDNSAI047	Box of 1 tube		3,600
INFLAZONE OINTMENT 30G	MEDNSAI047C	Box of 1 tube		3,600

INFRARED LAMP, INFRAPHIL HP3616	EQPPHYS002	Piece 1		168,719
INFUSION PUMP RANGE 0.1-999.9ML/H, 230V GIMA IP7700	EQPWARD025	Box of 1 piece		1,833,923
INJECTION SAFETY CONTAINER 5 LITRES (CARDBOARD) 28x15x12CM	SUNADMI005	Piece 1		3,189
INJECTION SAFETY CONTAINER 5LITRES (CARDBOARD)	SUNADMI005C	Piece 1		3,120
INNER WICK, FOR EMO	SPAGENE015	Piece 1		32,460
INOCULATING HANDLE	LABMICR008	Piece 1		24,229
INOCULATING WIRE LOOP	LABMICR009	Piece 1		3,358
INSECTICIDE SPRAY 400ML	VECCONT001	Piece 1		11,746
INSTRUMENT BOX WITH LID 20 X 9 X 5CM	SUNMISC020	Piece 1		35,275
INSTRUMENT BOX WITH LID 30 X 20 X 5CM	SUNMISC021	Piece 1		49,759
INSTRUMENT SET, DILATION & CURETTAGE	INSSETS002	Piece 1		1,671,945
INSTRUMENT SET: CAESARIAN	INSSETS008	Piece 1		1,938,428
INSTRUMENT SET: DELIVERY	INSSETS004	Piece 1		1,106,278
INSTRUMENT SET: DRESSING	INSSETS005	Piece 1		703,275
INSTRUMENT SET: HERNIA&APPENDICECTOMY SET	INSSETS009	Piece 1		1,631,574
INSTRUMENT SET: MINOR SURGERY	INSSETS010	Piece 1		1,633,839
INSTRUMENT SET: STITCH REMOVING	INSSETS006	Piece 1		723,776
INSTRUMENT SET: SUTURE	INSSETS007	Piece 1		532,487
INSTRUMENT TRAY 38X30X3 CM	SPEORDR1044	Piece 1		72,000
INSTRUMENT TROLLEY 3 SHELVES 70CM X 50CM	HOSFURN022C	Box of 1 piece		829,408
INSTRUMENT TROLLEY EPOXY PAINTED 3 SHELVES (70 X43 X 85)CM	HOSFURN023C	Box of 1 piece		350,096
INSULIN ISOPHANE 100IU/ML 10ML VIAL (INSULATARD) VITAL	MEDDIAB002	Box of 1 vial		17,951
INSULIN MIXTARD 30/70 100IU/ML 10ML VIAL (NOVO)	MEDDIAB003	Box of 1 vial		17,922
INSULIN SOLUBLE 100IU/ML 10ML VIAL	MEDDIAB005	Box of 1 vial		17,926
INSULIN/IMMUNISATION SYRINGE 100IU WITH NDLE G29/30	SUNADMI006	Box of 100 pieces		40,397
IN-TAKE FILTER SILENCER, MODEL 515KS	SPACONC032	Piece 1		87,084
IRON DEXTRAN 50MG/ML 2ML AMP (PIP)	MEDVITM005	Box of 100 ampoules		155,025
ISOFLURANE USP 250ML	MEDANES016	1 Bottle		144,000
ISOFLURANE USP 250ML (PIP)	MEDANES016C	1 Bottle		144,000

IV Cannula G 20	SUNADMI009	Box of 100 pieces		39,900
IV Cannula G 22 POLYMED VITAL	SUNADMI010	Box of 100 pieces		39,531
IV Cannula G 24 POLYMED VITAL	SUNADMI012	Box of 100 pieces		46,123
IV CANNULA G24 (0.55mm)x19MM W/OUT PORT NEONATE (23ML/MIN) (PIP)	SUNADMI011	Box of 100 pieces		45,531
IV CANULA G16 WITH PORT	SUNADMI007	Box of 100 pieces		39,491
IV CANULA G18 WITH PORT	SUNADMI008	Box of 100 pieces		40,353
IV GIVING SET DISPOSABLE VITAL	SUNADMI013	Pack of 25 pieces		17,052
IV GIVING SET PAEDIATRIC DISPOSABLE	SUNADMI014	Piece 1		2,757
JAR, FOR CHEATLE FORCEPS, DIA. 50 X 220MM	INSFORC022	Piece 1		69,968
JERRYCAN WITH TAP 50 LTR	PKGMATE002	Jerry Cann1		213,892
KEROSENE VACCINE REFRIDGERATOR V110KE/V170KE	EQPFRIG004	Piece 1		20,571,559
KETAMINE 50MG/ML 10ML VIAL VITAL	MEDANES005	Box of 1 vial		4,748
KETOCONAZOLE 200MG TAB	MEDFUNG011	Box of 100 Tablets		8,037
KETOCONAZOLE SHAMPOO 75ML	MEDFUNG022C	Bottle		6,480
KIDNEY DISH STAINLESS STEEL 20.7 CM	SUNMISC024	Piece 1		9,142
KIDNEY DISH STAINLESS STEEL 24.7 CM	SUNMISC023	Piece 1		15,190
LABETALOL INJECTION 100 MG/20 ML	MEDHYPE042C	1 Vial		35,141
LABORATORY COAT WHITE LARGE	PPGCLOT001	Piece 1		29,998
LABORATORY COAT WHITE MEDIUM	PPGCLOT002	Piece 1		30,000
LABORATORY MARKERS (PIP)	LABGENE035	Piece 1		6,516
LABORATORY PRACTICE VOL. 1 (PIP)	LABBOOK001	Piece 1		30,083
LABORATORY PRACTICE VOL. 2 (PIP)	LABBOOK002	Piece 1		29,559
LABORATORY THERMOMETER -10 TO 110	LABGENE036	Piece 1		6,000
LACTULOSE SYRUP 67G/100ML SYRUP 120ML (LAXOLAC)	MEDGITD024	Box of 1 bottle		8,160
LANCET BLOOD (PIP)	LABGENE005	Box of 200 pieces		10,235
LANSOPRAZOLE 30MG CAPS BP (LAN 30)	MEDGITD019C	Box of 50 pieces		11,520
LAP SPONGE 30 X 30 12 PLY SPECIAL SIZE (5cs/pack)	SUNMISC065C	Packet		18,192
LARYNGOSCOPE SET, MACINTOSH 5 BLADES, GOWLANDS	EQPENTE003	Piece 1		443,819
LARYNGOSCOPE, MILLER, COMPLETE W/3 S.S. BLADES SIZE 1,2,3 IN	EQPENTE011	Box of 1 piece		192,583

POUCH – FAZZINI				
LED EXAMINATION LAMP 20000 LUX	HOSFURN045	Piece 1		1,071,093
LED EXAMINATION LAMP 6000K S.S FOLDABLE BASE WITH CASTORS	HOSFURN046	Piece 1		345,056
LEISHMAN STAIN 25G	LABHAEM011	Piece 1		62,967
LEVAMISOLE 40MG TAB (LEVATEX)	MEDAHLM011	Box of 30 tablets		3,000
LEVOCETRIZINE 5MG TABS BP	MEDHIST012C	Box of 100 Tablets		8,400
LEVOFLOXACIN 500MG TABLETS (GLEVO)	SPEORDR627	Box of 5 Tablets		8,208
LEVOFLOXACIN 500MG TABS (LEVOMAC)	MEDBACT129A	Box of 5 Tablets		5,400
LEVOFLOXACIN INJECTION (500 MG /100 ML)	MEDBACT072	1 Bottle		5,400
LEVOFLOXACIN INJECTION (500 mg /100 ml)	MEDBACT072EM	1 Bottle		5,400
LEVOFLOXACIN TABS 750MG	MEDBACT089C	Box of 10 tablets		22,800
LEVOTHYROXINE 100MCG TABLETS (EUTHYROX)	MEDNSAI057C	Box of 30 tablets		5,770
LEVOTHYROXINE 25MCG TABLETS (EUTHYROX)	MEDNSAI055C	Box of 30 tablets		3,028
LEVOTHYROXINE 50MCG TABLETS (EUTHYROX)	MEDNSAI056C	Box of 30 tablets		4,054
LID GASKET, IDEN AUTOCLAVE	SPASTER015	Box of 1 piece		108,882
LIGHT PANEL, MODEL 515KS	SPACONC012	Piece 1		126,934
LIGNOCAINE 2% - ADRENALINE DENT. CARTRIDGES	MEDANES013C	Box of 50 pieces		60,000
LIGNOCAINE 2% 20ML VIAL (B. BRAUN)	MEDANES007EM	Box of 1 vial		2,111
LIGNOCAINE 2% 20ML VIAL (CLARIS)	MEDANES007	Box of 1 vial		2,040
LIGNOCAINE 2% 20ML VIAL (CLARIS)	MEDANES020	Box of 5 vials		8,700
LINEN TROLLEY	HOSFURN048	Piece 1		1,511,538
LIQUID DETERGENT 20 LTR VITAL	CLEDETE004	Jerry Cann1		55,800
LIQUID DETERGENT 5LTR PERFUMED	CLEDETE001	Jerry Cann1		16,200
LIQUID SOAP 500ML	SPEORDR561	1 Bottle		3,363
LISINOPRIL 10MG TABS BP (PIP)	MEDHYPE007	Box of 30 tablets		26,108
LITHIUM CARBONATE 400MG TAB	MEDPSYC013C	Box of 100 Tablets		50,000
LOPERAMIDE 2MG CAPS	MEDGITD005C	Box of 100 capsules		2,593
LOPERAMIDE 2MG CAPS (ASTODIUM)	MEDGITD005EM	Box of 100 capsules		2,628
LOPERAMIDE 2MG CAPS (LOPERAREN)	MEDGITD005	Box of 100 capsules		3,060

LORATADINE DISPERSIBLE TABS 10MG (LORIDIN RAPITAB)	MEDHIST027C	Box of 100 Tablets		22,200
LORATIDINE SYRUP 60ML (LORHISTINA)	MEDHIST044	Box of 1 bottle		4,737
LORATIDINE SYRUP 60ML (MOSEDIN) (MH)	MEDHIST029C	Box of 1 bottle		10,800
LORATIDINE TABLETS 10MG (LORHISTINA)	MEDHIST043	Box of 30 tablets		4,440
LORNOXICAM 8MG TABLETS (ZEFICAM)	MEDNSAI043C	Box of 10 tablets		6,960
LOSARTAN 50MG TABS BP(LOSAR-DENK)	MEDHYPE024C	Box of 28 tablets		16,800
LOSARTAN HYDROCHLOTHIAZIDE 50/12.5MG TABLETS (LOSACAR H)	MEDHYPE021	Box of 30 tablets		16,800
LOSARTAN HYDROCHLOTHIAZIDE 50/12.5MG TABLETS(LOSACAR-H)	MEDHYPE021C	Box of 30 tablets		15,618
LOSARTAN POTASSIUM HYDROCHLOTHIAZIDE 50/12.5MG TABLETS (LOSAR-H) (PIP)	MEDHYPE041C	Box of 30 tablets		14,700
LOSARTAN TABLETS 50MG (LOSACAR)	MEDHYPE026	Box of 70 Tablets		42,600
LOSARTAN TABLETS(LOSACAR) 50MG	MEDHYPE026C	Box of 70 Tablets		42,600
LUBRICATING (KY/OPTI LUBE) JELLY VITAL	MEDTOPI002	Box of 1 tube		6,000
LUBRICATING JELLY 42G (KLY)	MEDTOPI015C	Box of 1 tube		6,000
LUX METER WITH SETS OF STRIPS FOR GLUCOSE-HB-LIPID PROFILE	EQPWARD047	Piece 1		1,320,000
MAC CONKEY AGAR 500G	LABMICR026	Piece 1		191,163
MAC CONKEY AGAR 500G	SPEORDR1086	Piece 1		382,320
MACKINTOSH PLASTIC (APRON) PER 1M	SUNMISC027	Piece 1		13,074
MACKINTOSH RUBBER (SHEETING) PER 1M	SUNMISC028	Piece 1		8,410
MAGNESIA ALUMINIA SIMETHICONE SUSPENSION 400/400/50MG (ALCID) 160ML	MEDGITD025C	Box of 1 bottle		3,665
MAGNESIUM & ALUMINIUM HYDROXIDE SUSPENSION 125ML (MUCOGEL) (PIP)	MEDGITD034C	Box of 1 bottle		7,963
MAGNESIUM SULPHATE 50% 10ML VIAL VITAL	MEDOBGY006	Box of 1 vial		4,970
MAGNESIUM TRISILICATE 250/125 REGAL VITAL	MEDGITD014	JAR of 1000 Tablets		16,487
MAGNESIUM TRISILICATE SUSPENSION 100ML (MH)	MEDGITD006	Box of 1 bottle		1,861
MAGNESIUM TRISILICATECOMPOUND 250/120MG TAB	MEDGITD015C	Box of 100 Tablets		2,340
MAIN BOARD AEROPLUS 5 (KROBER)	SPACONC045	Piece 1		1,077,053
MALARIA TEST KIT Pf(HRP2)Ag RDT (CARESTART)	SPEORDR770	Box of 25 tests		40,489
MALARIA TEST STRIPS	LABHAEM012R1	Box of 25 tests		40,503
MALSTROM SUCTION CUP, 50MM WITH BOTTOM PLATE	SPEORDR319	Piece 1		487,705

MALSTROM TRACTION HANDLE, WITH STOP CLIP	SPEORDR320	Piece 1		273,238
MAMA KIT (SAFE DELIVERY KIT)	SUNMISC073	KIT		20,400
MANIFOLD ASSEMBLY FOR 515KS	SPACONC030	Piece 1		659,800
MANIFOLD ASSEMBLY, FOR MC44WS WITH OSD, DEVILBISS	SPACONC020	Piece 1		311,224
MANNITOL 20% IV 100ML VITAL	MEDANTD008	Box of 1 bottle		3,360
MANUAL VACUUM ASPIRATION SET (MVA)	LABEQUP041	Piece 1		542,161
MASK POCKET + OXYGEN TUBING + CONNECTOR	SPEORDR683	Box of 1 piece		4,800
MATTRESS WITH PVC COVER,ADULT	HOSFURN001	Box of 1 piece		127,924
MEASLES, MUMPS, RUBELLA – MMR (PRIORIX) 0.5ML 1 DOSE	SPEORDR371	Piece 1		42,271
MEASURING CYLINDER GLASS 100ML	LABGENE038	Piece 1		18,068
MEASURING CYLINDER GLASS 1LTR	LABGENE039	Piece 1		110,214
MEASURING CYLINDER GLASS 250ML	LABGENE040	Piece 1		33,033
MEASURING CYLINDER PLASTIC 250ML	LABGENE043	Piece 1		15,362
MEASURING CYLINDER PLASTIC 500ML	LABGENE044	Piece 1		32,469
MEASURING JUG PLASTIC 500ML	LABGENE046	Piece 1		12,614
MEASURING PROBE, DENTAL, DIA 0.3MM, 160MM	INSDENT037	Piece 1		7,365
MEBENDAZOLE 100MG TAB (X-PEL)	MEDAHLM005	Box of 100 Tablets		1,884
MEBENDAZOLE SYRUP USP 100MG/5ML 30ML BOTTLE	MEDAHLM008C	Box of 1 bottle		660
MEDICATION CUPS SET OF 5, FOR F-208 FAZZINI	SPEORDR824	SET 1		32,048
MEDICINE CABINET 1000L X 600W X 1900H MM	HOSFURN039	Piece 1		6,435,745
MEDITROL CALCITRIOL BP 0.25MICROGRAMS	MEDVITM038EM	Box of 30 capsules		50,520
MEFENAMIC ACID 500MG VITAL	MEDNSAI014A	Box of 100 Tablets		11,065
MELOXICAM TABLETS 15MG (MELOX)	MEDNSAI052	Box of 10 tablets		6,600
MEMBRANE FILTERS 142MM – (PIP)	PKGMATE009	Box of 25 pieces		653,771
MENTHO PLUS BALM 9ML (PIP)	MEDNSAI042C	1 Bottle		1,200
MEROPENEM FOR INJECTION 1G 30ML (MERONEM)	SPEORDR1005	Box of 1 vial		222,091
MEROPENEM FOR INJECTION 1G(MEROGRAM)	SPEORDR1071	Box of 1 vial		54,000
METAL CABINET 2 DOORS 69L X 633W X 180H CM	HOSFURN040	Piece 1		773,380
METFORMIN 1000MG TABLETS (GLUCOPHAGE)	MEDDIAB018C	Box of 60 tablets		16,543

METFORMIN 1G TABS METFORMIN (DENK)	MEDDIAB010A	Box of 30 tablets		13,920
METFORMIN 500MG TAB (METFIL)	MEDDIAB006	Box of 100 Tablets		3,274
METFORMIN 500MG TABLETS (GLUCOPHAGE)	MEDDIAB019C	Box of 90 tablets		11,610
METFORMIN 850MG TABLETS (GLYCOMET)	MEDDIAB007	Box of 100 Tablets		13,719
METFORMIN HCL 500MG TABLETS (BROT)	SPEORDR906	Box of 100 Tablets		10,200
METFORMIN SR 1000MG (PANFOR)	SPEORDR1343	Box of 100 Tablets		42,000
METHANOL 99% 1LTR	LABGENE047	Jerry Cann1		69,902
METHYLDOPA 250MG TABLETS VITAL	MEDHYPE009	Box of 100 Tablets		18,600
METHYLENE BLUE POWDER 25G	LABHAEM013	Piece 1		42,062
METHYLERGOMETRINE 0.125MG TAB	MEDOBYG007C	Box of 150 Tablets		49,390
METOCLOPRAMIDE 10MG TAB (MEPOTIL)	MEDGITD007	Box of 100 Tablets		2,617
METOCLOPRAMIDE 5MG/ML 2ML AMP (ZHEJIANG)	MEDGITD008C	Box of 100 ampoules		28,560
METOCLOPRAMIDE 5MG/ML 2ML AMP BP (CIRON)	MEDGITD008	Box of 100 ampoules		34,200
METRONIDAZOLE 1% POVIDONE IODINE 5% OINTMENT 10G (DREZ)	MEDPROT009	Box of 1 tube		3,000
METRONIDAZOLE 200MG TAB FILM COATED (METROGYL)	MEDPROT002	Box of 100 Tablets		1,942
METRONIDAZOLE 200MG TAB UNCOATED (METROREN)	MEDPROT002EM	Box of 100 Tablets		1,980
METRONIDAZOLE 200MG/5ML SUSP.100ML (METROGYL)	MEDPROT004	1 Bottle		1,140
METRONIDAZOLE 5MG/ML 100ML IV (ABAGYL)	MEDPROT013	1 Bottle		889
METRONIDAZOLE 5MG/ML 100ML IV (METROGYL)	MEDPROT001	1 Bottle		808
METRONIDAZOLE GEL 30G (METROGYL)	MEDPROT012	Box of 1 tube		4,320
METRONIDAZOLE SUPPOSTORIES 500MG	MEDPROT014C	Box of 10 suppositories		8,640
MICONAZOLE NITRATE 2% VAGINAL CREAM 20GM (GYNOZOL)	MEDFUNG025C	Box of 1 tube		12,618
MICONAZOLE /CLOBETASOL/GENT CREAM 2/0.05/0.1% 15GM	MEDMICR001	Box of 1 tube		4,160
MICONAZOLE VAGINAL SOFT GELATIN CAPSULES 400MG (GYNOZOL)	MEDFUNG024C	Box of 3 capsules		12,000
MICROCUVETTES FOR HAEMOGLOBIN METER HB301 (4 X 50)	LABEQUP030C	Piece 1		513,907
MICROSCOPE CLEANING PAPER 100 SHEETS	LABGENE049	Box of 1 piece		7,197
MICROSCOPE COVER SLIPS 22 X 22MM	LABGENE050	Box of 1000 pieces		66,775
MICROSCOPE COVER SLIPS 24 X 32MM	LABGENE052	Box of 1000 pieces		43,080
MICROSCOPE SLIDE CASE (100 SLIDES)	LABGENE053	Box of 1 piece		34,355

MICROSCOPE SLIDES 76 X 26MM (NON FROSTED)	LABGENE054	Box of 50 pieces		5,664
MICROSCOPE SLIDES FROSTED 75/76 X 25/26MM	LABGENE055	Box of 50 pieces		11,902
MICROSCOPE, BINOCULAR ELETRIC W. MIRROR, NOVEX BBS	LABEQUP003	Piece 1		1,879,185
MIDAZOLAM 7.5MG TABLETS (DORMICUM)	MEDANES023C	Box of 10 tablets		12,431
MIDAZOLAM INJECTION 5MG/5ML (DORMICUM)	MEDANES022C	Box of 10 ampoules		44,182
MIDAZOLAM TAB 15MG	SPEORDR861	Box of 10 tablets		43,200
MIDDLE WICK CARRIER GASKET	SPATHEA013	Box of 1 piece		15,940
MIDDLE WICK, FOR EMO	SPAGENE017	Piece 1		43,055
MIRROR DIA22M AND HANDLE 120MM, DENTAL	INSDENT029	Piece 1		57,168
MISOPROSTOL 200MCG TABLETS(MISOCLEAR)	MEDOBYG013C	Box of 10 tablets		7,840
MISOPROSTOL TABS 200MCG (KONTRAC 200)	SPEORDR872	Box of 100 Tablets		25,554
MOBILE LINEN TROLLEY ON CASTORS WITH BRAKE	HOSFURN029	Piece 1		337,970
MOBILE LINEN TROLLEY ON CASTORS WITHOUT BRAKE	HOSFURN028	Piece 1		483,032
MOBILE LINEN TROLLEY WITHOUT CASTORS	HOSFURN044	Piece 1		409,991
MOBILE OPERATING LAMP	EQPPHYS004	Piece 1		4,179,876
MOBILE OPERATING LAMP WITH RECHARGABLE BATTARIES	EQPPHYS006	Piece 1		10,706,731
MOBILE SUCTION PUMP ELECTRIC 230V-50/60 HZ	EQPWARD022	Box of 1 piece		1,899,641
MONOSODIUM PHOSPHATE 16G DISODIUM PHOSPHATE 6G (ENEMAX) 120ML	MEDGITD004	Box of 1 bottle		13,003
MONTELUKAST TABLETS 10MG (ODIMONT)	MEDBRON008C	Box of 100 Tablets		46,326
MONTELUKAST TABLETS 5MG (ODIMONT)	MEDBRON009EM	Box of 30 tablets		19,140
MOON BEADS, NATURAL FAMILY PLANNING (PIP)	SUNMISC058C	Piece 1		9,000
MORPHINE 15MG/ML 1ML AMP VITAL	MEDOPIO003	Box of 10 ampoules		18,463
MOSQUITO NET IMPREGNATED CONICAL (MEDIUM) H220CM,CD56CM,CMF 1050CM	VECCONT002C	Piece 1		21,600
MOUTH GAG, 145MM, FERGUSSON-ACKLAND	INSDENT038	Piece 1		181,960
MUAC TAPE	SUNMISC062C	Piece 1		5,852
MUAC TAPE >18 YEARS (PREGNANT AND POSTPATARTUM)	SUNMISC062R4	Piece 1		5,760
MUAC TAPE 0 – 6 MONTHS	SUNMISC062	Piece 1		5,760
MUAC TAPE 10 – 18 YEARS	SUNMISC062R3	Piece 1		5,760

MUAC TAPE 6 – 59 MONTHS	SUNMISC062R1	Piece 1		5,760
MUAC TAPE 6 < 10 YEARS	SUNMISC062R2	Piece 1		5,760
MUELLER HINTON AGAR 500G	LABMICR027	Piece 1		177,783
MUELLER HINTON AGAR 500G	SPEORDR1015	Piece 1		375,240
Multi-parameter Patient Monitor	EQPWARD016	Piece 1		3,369,793
MULTIVITAMIN SYRUP 100ML (RINAVIT)	MEDVITM006	1 Bottle		1,771
MULTIVITAMIN TAB (MULTIREN)	MEDVITM007C	Box of 100 Tablets		1,920
MULTIVITAMIN (GROVIT) DROPS VITAL	MEDVITM032A	Box of 1 bottle		4,080
NADIFLOXACIN CREAM 1% W/W 10G (NADOXIN)	MEDSTER031A	Box of 1 tube		12,600
NALGENE REPAIRABLE HAND VACUUM PUMP	SPEORDR1264	Piece 1		562,870
NALIDIXIC ACID 30MCG 100 DISCS	LABMICR039	1 Vial		29,189
NALIDIXIC ACID 500MG TAB	MEDBACT040	Box of 100 Tablets		14,392
NASAL CANNULA, ADULT, TWIN NASAL	SPAWDEQ022	Box of 1 piece		6,000
NASOGASTRIC TUBE G10 (CHILDREN)	SUNTUBE040	Piece 1		419
NASOGASTRIC TUBE G14 (ADULTS)	SUNTUBE041	Piece 1		601
NASOGASTRIC TUBE G16 (ADULTS)	SUNTUBE042	Piece 1		558
NASOGASTRIC TUBE G6 (CHILDREN)	SUNTUBE039	Piece 1		381
NASOGASTRIC TUBE G8 (CHILDREN) VITAL	SUNTUBE038	Piece 1		384
NAT.B CAPSULE (MH)	MEDVITM035	Box of 30 capsules		18,849
NEBULISER CHAMBER, SUNRISE	SPAWDEQ012	Box of 1 piece		16,969
NEBULISER ELECTRIC MODEL F-205 FAZINI WITH ACCESSORIES	EQPWARD042	Box of 1 piece		457,620
NEEDLE CASE, CIRCULAR, 65DIAX17MM (PIP)	INSGENE035	Piece 1		11,707
NEEDLE HOLDER, 140MM, MATHIEU	INSGENE007	Piece 1		23,534
NEEDLE HOLDER, 150MM, MAYO-HAGER	INSGENE009	Piece 1		13,005
NEEDLE HOLDER, 170MM, MATHIEU	INSGENE008	Piece 1		32,220
NEEDLE HOLDER, 180MM, MAYO-HAGER	INSGENE010	Piece 1		19,859
NEEDLES DENTAL CATRIDGE TYPE G27 X 30MM	SUNADMI015C	Box of 100 pieces		26,400
NEEDLES FOR NOVO PEN	SUNADMI018	Pack of 10 pieces		15,000
NEEDLES SPINAL G20 X 75-120MM TROGE VITAL	SUNADMI019	Box of 20 pieces		51,331

NEEDLES SPINAL G22 X 75-120MM	SUNADMI061	Box of 25 pieces		42,257
NEEDLES SPINAL G22 X 75-120MM TROGE VITAL	SUNADMI020	Box of 20 pieces		51,009
NEEDLES SPINAL G25 X 75-120MM	SUNADMI089	Box of 25 pieces		48,001
NEEDLES SPINAL G25 X 75-120MM TROGE VITAL	SUNADMI021	Box of 20 pieces		51,338
NEOMYCIN CREAM 30G	MEDBACT084C	Box of 1 tube		1,082
NEOSTIGMINE 2.5MG/ML 1ML AMP	MEDANES008	Box of 10 ampoules		71,956
NEUROTON TABLETS 200MG/50MG/1MG VITAL	MEDVITM008	Box of 20 tablets		12,000
NIFEDIPINE 10MG TAB	MEDHYPE010	Box of 100 Tablets		11,160
NIFEDIPINE RETARD 20MG TAB (MH)	MEDHYPE011	Box of 100 Tablets		3,360
NITROFURANTOIN 100 MG TAB	MEDBACT041	Box of 100 Tablets		3,423
NITROFURANTOIN 50MCG 100 DISCS	LABMICR040	1 Vial		78,777
NORETHISTERONE 5MG VITAL	MEDSTER014	Box of 30 tablets		38,174
NUTRIENT AGAR 500G	LABMICR028	Piece 1		196,274
NYLON WASHERS, FOR SCREW HEADS	SPATHEA002	Box of 1 piece		2,982
NYLON WASHERS, FOR SPACERS	SPATHEA003	Box of 1 piece		3,046
NYSTATIN 100.000 IU 15 PESSARIES	MEDFUNG013	Piece 1		1,799
NYSTATIN 100.000 IU/G OINTMENT 30G	MEDFUNG014	Box of 1 tube		4,829
NYSTATIN 500.000 IU/5ML SUSP./DROPS	MEDFUNG015	Box of 1 bottle		1,800
NYSTATIN ORAL 500.000 IU TAB	MEDFUNG016	Box of 100 Tablets		14,678
OBJECTIVE 100X OIL, OLYMPUS CX21	LABEQUP033	Box of 1 piece		1,984,017
OBJECTIVE 10X , NORVEX BBS	LABEQUP022	Box of 1 piece		141,074
OBJECTIVE 10X, FOR MODEL CX21, OLYMPUS	LABEQUP032	Box of 1 piece		348,992
OBJECTIVE 40X , NORVEX BBS	LABEQUP023	Box of 1 piece		302,791
OBJECTIVE, 100X OIL, NORVEX BBS	LABEQUP025	Box of 1 piece		359,550
OCUREST –AH (STERILE EYE DROPS)	MEDOPHT003C	Piece 1		3,360
OFLOXACIN 2MG/ML (OFLOXAXIN –UF) 200ML	MEDBACT119C	Box of 1 bottle		10,800
OFLOXACIN TABS 200MG	MEDBACT086C	Box of 100 Tablets		12,600
OLYMPUS MICROSCOPE CX23 LED	SPEORDR587	Piece 1		6,000,000
OMEPRAZOLE 20MG CAPS OCID	MEDGITD010	Box of 100 capsules		3,868

ONDANSETRON INJ 2MG/ML 4ML (VOMIZ)	MEDGITD047C	Box of 5 ampoules		15,600
ON-OFF TOGGLE SWITCH, FOR 25X, 50X & 75X	SPASTER016	Box of 1 piece		48,319
OPERATING CEILING LAMP WITH SINGLE REFLECTOR 700MM	EQPPHYS005	Piece 1		13,186,186
OPERATING LAMP CEILING TYPE DOUBLE 700 + 700 MM REFLECTOR	EQPPHYS007	Piece 1		19,823,072
OPERATING THEATRE TABLE -7 SECTION HYDRAULICALLY ADJUSTED	EQPWARD028	Box of 1 piece		18,521,851
OPHTHALMOSCOPE SET, GOWLLANDS	EQPENTE004R1	Box of 1 piece		192,577
OPHTHALMOSCOPE, MINI 3000, HEINE	EQPENTE009	Piece 1		545,559
ORAL REHYDRATION SALT - ORS 2 SACHETS WITH ZINC SULPHATE 20MG 10 TABS – (ORALYTE)	MEDELEC019EM	Piece 1		1,440
ORAL REHYDRATION SALT – ORS (2 SACHETS WITH ZINC SULPHATE 20MG TABS (ZINCORA)	MEDELEC019	Box of 10 tablets		1,380
ORAL REHYDRATION SALT – ORS (2 SACHETS WITH ZINC SULPHATE 20MG TABS (ZINCORA)	MEDELEC019C	Box of 10 tablets		1,383
ORAL REHYDRATION SALT (ORS 0.5L)	MEDELEC006C	Box of 50 sachets		6,300
ORAL REHYDRATION SALT (ORS 0.5L)	MEDELEC006R1	Box of 50 sachets		6,300
ORAL REHYDRATION SALT (ORS 1L)	MEDELEC006	Box of 25 sachets		5,700
ORAXIN SYRUP 200ML (CYPROHEPTADINE)	MEDHIST019EM	Piece		7,727
ORDINARY GUM BOOTS (WHITE)	SUNMISC044	Box of 1 pair		20,638
O-RING, FOR EMO LID	SPATHEA018	Box of 1 piece		9,926
OSTEOFLEX (GLUCOSAMINE & CHONDROITIN)	MEDVITM100C	Box of 30 tablets		51,420
OSTEOMIN TABLETS	MEDVITM038	Box of 30 tablets		52,901
OSTEOMIN TABLETS (MH)	MEDVITM038C	Box of 30 tablets		52,896
OTO-OPHTHALMOSCOPE SET, MINI 3000, HEINE	EQPENTE006	Piece 1		887,385
OTOSCOPE, BETA 100, size C batteries HEINE (PIP)	EQPENTE008	Piece 1		669,637
OTOSCOPE, IN POUCH, MINI 3000, HEINE	EQPENTE007	Piece 1		322,691
OTOSCOPE, MEDIUM, IN POUCH, GOWLLANDS	EQPENTE002R1	Box of 1 piece		136,439
OUTER COVER FOR BABY-RESUSCITA	SPATHEA004	Box of 1 piece		38,442
OVERPRESSURE PLUG, RED COLOUR	SPASTER017	Box of 1 piece		12,119
OXYGEN CONCENTRATOR, 525KS-DF, DEVILBISS	EQPWARD007	Box of 1 piece		4,874,545
OXYGEN CONCENTRATOR, AEROPLUS 5	EQPWARD043	Box of 1 piece		3,613,444
OXYGEN CONCENTRATOR, OLV-5, OLIVE	EQPWARD046	Box of 1 piece		2,016,052

OXYGEN CYLINDER 6.8M3 WITH GAS (LARGE)	SPEORDR106	Piece 1		771,600
OXYGEN GAS 1.36M3 (SMALL)	GASTHER001R1	Cylinder		24,000
OXYGEN GAS 6.8M3 (LARGE)	GASTHER003R1	Cylinder		42,000
OXYGEN MASK, ADULT, SUNRISE	SPAWDEQ008	Box of 1 piece		5,400
OXYGEN MASK, NON RE-BREATHING, ADULT SIZE, WITH ACCESSORIES	SPAWDEQ035	Piece 1		6,287
OXYGEN MASK, PAEDIATRIC, SUNRISE MEDICAL	SPAWDEQ010	Box of 1 piece		5,640
OXYGEN REGULATOR, CYLINDER MOUNTED, OXYLITRE	EQPWARD011R1	Piece 1		456,104
OXYMETAZOLINE HYDROCHLORIDE NASAL DROPS 0.05% 10ML SINAREST (I BOTTLE)	MEDHIST018C	Piece		4,320
OXYMETAZOLINE HYDROCHLORIDE PEADIATRIC NASAL DROPS 0.025% 10ML (SINAREST)	MEDHIST017	Piece 1		3,960
OXYTOCIN 10 IU/ML 1ML AMP VITAL	MEDOBGY009	Box of 100 ampoules		66,628
PAEDIATRIC BED 1380x760x600MM	HOSFURN004C	Box of 1 piece		831,963
PAEDIATRIC MATTRESS 120X64X10CM WITH PVC COVER	HOSFURN016	Piece 1		66,000
PANTOPRAZOLE 40MG INJ (LEROLE)	MEDGITD049EM	Box of 1 vial		12,600
PANTOPRAZOLE SODIUM ENTERIC COATED TABLETS 40MG (PENTALINK-40)	SPEORDR731	Box of 30 tablets		9,900
PAPER TOWEL (KITCHEN) ROLLS , 80 SHEETS-2PLY, 200X250MM (PIP)	SUNMISC026	Pack of 2 pieces		8,351
PARA 400MG, CAFFEINE 30MG, CHLORPH 4MG, PSEUDO HCL 30MG CAPSULES (COLDEASE)	MEDHIST046C	Box of 100 capsules		9,096
PARACETAMOL 120MG/5ML SYRUP 100ML (CETAMOL)	MEDANAL003A	Box of 1 bottle		2,155
PARACETAMOL 120MG/5ML SYRUP 100ML (RENEDOL)	MEDANAL003	Box of 1 bottle		1,059
PARACETAMOL 120MG/5ML SYRUP 60ML	MEDANAL023C	Box of 1 bottle		1,447
PARACETAMOL 125MG SUPPOSITORIES	MEDANAL004C	Box of 5 suppositories		3,600
PARACETAMOL 125MG SUPPOSITORIES (PARA-DENK 125)	MEDANAL026C	Box of 10 suppositories		6,125
PARACETAMOL 250MG SUPPOSITORIES (RECTOL)	MEDANAL004	Box of 5 suppositories		3,600
PARACETAMOL 500MG TAB	MEDANAL006C	JAR of 1000 Tablets		18,755
PARACETAMOL 500MG TAB (CETAMOL)	MEDANAL006	JAR of 1000 Tablets		22,148
PARACETAMOL 500MG TAB (RENEDOL)	MEDANAL005	Box of 100 Tablets		1,761
PARACETAMOL ASPIRIN CAFFEINE 500/500/50MG TAB (PAINEX)	MEDNSAI037	Box of 100 Tablets		11,640
PARACETAMOL IV 10MG/ML, 100ML	MEDANAL022C	Box of 1 bottle		7,233
PARACETAMOL IV 10MG/ML, 100ML (ABPARA)	MEDANAL022EM	Box of 1 bottle		4,200

PARACETAMOL IV 10MG/ML, 100ML (IFIMOL IV)	MEDANAL022A	Box of 1 bottle		4,560
PARACETAMOL IV 10MG/ML, 100ML (INFULGAN)	MEDANAL022	Box of 1 bottle		8,760
PARACETAMOL/ORPHENADRINE CITRATE TABS 450/35MG (DURAGESIC) (PIP)	MEDANAL017C	Box of 100 Tablets		32,400
PARACETAMOL-300/PS.EPHEDR-36/TRIPROLDINE 1,5MG TAB (FLUFED)	MEDHIST014C	Box of 100 Tablets		8,158
PASTEUR PIPETTE 3ML	LABGENE056	Piece 1		188
PATIENT BED:WITH BACK REST & CASTORS 1950X900X700	HOSFURN008	Box of 1 piece		854,540
PATIENT CABINET 2 DOORS DIM 80 X 50 X 190H CM (BLUE)	HOSFURN049	Piece 1		1,853,731
PATIENT GOWN (SNOW FLAKES) – FREE SIZE	PPGCLOT027C	Piece 1		70,800
PATIENT REGISTER HMIS 031- PRINTED	STATION005	Box of 1 piece		9,629
PATIENT STRETCHER FIXED HEIGHT WITH SIDE RAILS, I.V STAND, AND PVC MATTRESS	HOSFURN047	Piece 1		4,865,315
PATIENTVALVE, WITH HOUSING	SPATHEA005	Box of 1 piece		56,718
PCB BOARD FOR MODEL, 515KS	SPACONC018	Piece 1		417,283
PEADIATRIC/NEONATAL DISPOSABLE ADHENSIVE ELECTRODES FOR BIOLIGHT MONITOR M900	SPEORDR1261	Piece 1		912
PENICILLIN 10IU 100 DISCS	LABMICR041	1 Vial		27,893
PENICILLIN V 250MG TABLETS	SPEORDR138	Box of 100 pieces		6,480
PEPTONE WATER 500G	LABMICR029	Piece 1		191,330
PERIODONTOMETER, DENTAL, 160MM	INSDENT032	Piece 1		8,529
PETHIDINE 100MG/2ML AMP VITAL	MEDOPIO005	Box of 10 ampoules		15,634
PETHIDINE 50MG/ML 1ML AMP VITAL	MEDOPIO006	Box of 10 ampoules		14,517
PETRI DISH GLASS 1PAIR (PIP)	LABGENE057	Piece 1		4,248
PETRI DISH PLASTIC 1PAIR	LABGENE058	Piece 1		904
PHENOBARBITAL 200MG/1ML AMP VITAL	MEDCONV005	Box of 10 ampoules		80,437
PHENOBARBITONE 30MG TAB	MEDCONV011	Box of 100 Tablets		3,227
PHENOXYMETHYL PENICILLIN (PEN V) 250MG TABLETS (UNIPEN)	MEDBACT161	Box of 100 pieces		6,480
PHENYTOIN 100MG CAPS (TOPHEN)	MEDCONV013EM	Box of 100 capsules		11,147
PHENYTOIN 100MG TAB (TOPHEN)	MEDCONV013	Box of 100 Tablets		11,160
PHENYTOIN SOLUTION FOR INJECTION 50MG/ML, 5ML (EPANUTIN)	MEDCONV026	Box of 5 ampoules		71,820
PHOSPHATIDYCHOLINE 300MG +VITAMIN B COMPLEX CAPS (LIVOLIN FORTE) (PIP)	MEDVITM040C	Box of 30 capsules		28,500

PHYTOMENADIONE 10MG/ML 1ML AMP	MEDCOAG03C	Box of 100 ampoules		108,000
PHYTOMENADIONE 1MG/ML 1ML AMP VITAL	MEDCOAG04	Box of 100 ampoules		181,921
PIN FOR CLAMP BOLT	SPASTER019	Box of 1 piece		3,214
PIPERACILLIN 4G + TAZOBACTAM 0.5G/1 VIAL (PISA) VITAL	MEDBACT105A	Piece 1		14,486
PIPETTE FILLER RUBBER 3-WAY	LABGENE061	Piece 1		29,102
PIPETTE GRADUATED 0.01 – 1.0ML	LABGENE062	Piece 1		6,640
PIPETTE PASTEUR GLASS, 150MM (PIP)	LABGENE063	Piece 1		101
PIPETTE STAND, HECHT (PIP)	LABEQUP028	Piece 1		145,595
PIPETTE TIPS, BLUE PIP	LABEQUP027	Pack of 1000 pieces		37,768
PIPETTE TIPS, YELLOW, PIP	LABEQUP026	Pack of 1000 pieces		32,611
PIPETTE, FIXED, 100 MICROLITRE, HECHT (PIP)	LABEQUP013	Piece 1		264,937
PIPETTE, FIXED, 50 MICROLITRE, HECHT (PIP)	LABEQUP012	Piece 1		283,581
PIPETTE, VARIABLE, 20-250 MICROLITRE	LABEQUP009	Piece 1		885,367
PIRITEX SYRUP BABY COUGH SYRUP 60ML	MEDCOUG006EM	Box of 1 bottle		2,399
PIRITEX SYRUP BABY COUGH SYRUP 60ML	MEDCOUG024	Box of 1 bottle		2,396
PIRITEX SYRUP JUNIOR	MEDHIST013C	Box of 1 bottle		2,796
PIRITEX SYRUP JUNIOR	MEDHIST041	Box of 1 bottle		2,820
PIRITEX WITH CODEINE SYRUP100ML	SPEORDR761	Box of 1 bottle		3,250
PIROXICAM 20MG/1ML AMP BP	MEDNSAI030C	Box of 6 pieces		6,764
PIROXICAM 0.5% GEL 15G (DISPERCAM)	MEDNSAI031C	Piece 1		5,400
PIROXICAM 20MG CAPS (MH)	MEDNSAI005	Box of 100 capsules		3,424
PLASTER OF PARIS 10CM (GYPSONA)	SUNDRES016A	Pack of 2 pieces		6,954
PLASTER OF PARIS 15CM (GYPSONA)	SUNDRES031A	Pack of 2 pieces		8,424
PLASTER OF PARIS 15CM VITAL	SUNDRES017	Piece 1		3,772
PLASTER OF PARIS 10CM X 2.7M	SUNDRES016	Piece 1		2,934
PLASTER SAW 125MM, NON-ELECTRIC, ENGEL	INSGENE039	Piece 1		172,670
PLASTER SHEARS, STILLE 26CM	INSGENE038	Piece 1		217,062
PLASTIC FILLING INSTRUMENT, DENTAL, 170MM	INSGENE003	Piece 1		6,682
POLTHENE BAG 10X19-20 INCH FOR KEEPING RECORDS	SPEORDR006	Piece 1		283
POLYGLYCOLIC ACID (PGA) M0.7(6/0) 3612RC, 45CM THREAD LENGTH	SUNLIGA014	Box of 12 pieces		42,611

POLYGLYCOLIC ACID (PGA) M1(5/0) 3516RC, 45CM THREAD LENGTH	SUNLIGA013	Box of 12 pieces		42,486
POLYGLYCOLIC ACID (PGA) M1(5/0) 3516TF, 75CM THREAD LENGTH	SUNLIGA033	Box of 12 pieces		49,621
POLYGLYCOLIC ACID (PGA) M1.5(4/0) 3419RC, 45MM THREAD LENGTH	SUNLIGA034	Box of 12 pieces		42,383
POLYGLYCOLIC ACID (PGA) M1.5(4/0)3420TF NEEDLE 20MM, 75CM THREAD LENGTH	SUNLIGA012	Box of 12 pieces		106,960
POLYGLYCOLIC ACID (PGA) M2(3/0) 3319RC, 45CM THREAD LENGTH	SUNLIGA032	Box of 12 pieces		100,098
POLYGLYCOLIC ACID (PGA) M2(3/0) 3330TF, 70CM THREAD LENGTH	SUNLIGA011	Box of 12 pieces		81,712
POLYGLYCOLIC ACID (PGA) M3(2/0) 3230TF,1/2 NEEDLE 30MM, 75CM THREAD LENGTH	SUNLIGA010	Box of 12 pieces		95,404
POLYGLYCOLIC ACID (PGA) M3(2/0) 3236RC, 1/2 NEEDLE 36MM, 90CM THREAD LENGTH	SUNLIGA009	Box of 12 pieces		135,850
POLYGLYCOLIC ACID (PGA) M3.5(0) 3040RC, 90CM THREAD, LENGTH	SUNLIGA004	Box of 12 pieces		53,373
POLYGLYCOLIC ACID (PGA) M3.5(0) 3040 TH , 90CM THREAD, LENGTH	SUNLIGA005	Box of 12 pieces		53,273
POLYGLYCOLIC ACID (PGA) M4(1) 3140RC, 90CM THREAD LENGTH	SUNLIGA006	Box of 12 pieces		52,296
POLYGLYCOLIC ACID (PGA) M4(1) 3140 TH , 90CM THREAD LENGTH	SUNLIGA007	Box of 12 pieces		100,303
POLYGLYCOLIC ACID (PGA) M5(2) 32240RC NEEDLE 40MM, 90CM THREAD LENGTH	SUNLIGA031	Box of 12 pieces		90,238
POLYGLYCOLIC ACID (PGA) M5(2) 32240 TH , 90CM THREAD LENGTH	SUNLIGA008	Box of 12 pieces		79,075
POLYTHENE SHEETING 34X48-50 INCH TUBE	SPEORDR004	Piece 1		3,646
POLYTHENE SHEETING G500 BLACK 1 X 25M	SPEORDR1141	Piece 1		432,000
POTASSIUM CHLORIDE 10% 10 ML AMP VITAL	MEDELEC007	Box of 1 ampoule		2,113
POTASSIUM CHLORIDE 600MG SLOW RELEASE TABLETS	MEDVITM099EM	Jar of 100 tablets		120,000
POVIDONE IODINE 10% SOLUTION 100ML	CLEANTI007	1 Bottle		3,560
POVIDONE IODINE 10% SOLUTION 1LTR VITAL	CLEANTI008	1 Bottle		23,483
PRAZIQUANTEL 600MG TABS	MEDAHLM009C	Box of 100 Tablets		75,600
PREDNISOLONE 1% OPHTHALMIC SUSPENSION 5/10 ML (ECONOPRED PLUS)	MEDSTER028C	Box of 1 bottle		22,422
PREDNISOLONE 1.2MG/ML EYE DROPS STERILE, 10ML	MEDSTER022C	Box of 1 bottle		12,298
PREDNISOLONE 5MG TAB VITAL	MEDSTER015	Box of 100 Tablets		3,361
PREGABALIN CAPSULES 75MG (30 CAPSULES) PREGATAS	MEDCONV015C	Piece 1		27,868
PREGABALIN CAPSULES 75MG (LIGABA)	MEDCONV015EM	Box of 30 capsules		28,282
PREGABALIN CAPSULES 75MG (PREGATAS)	MEDCONV015	Box of 30 capsules		26,400

PREGNANCY (HCG) RAPID TEST STRIPS	LABSERO013EM	Box of 50 tests		13,339
PRESEPT TABS 2.5G	SPEORDR629	Box of 100 Tablets		96,000
PRESSURE GAUGE, CHAMBER(LID), IDEN	SPASTER020	Box of 1 piece		263,108
PRINTED BAGS WITH LOGO	SPEORDR002	Piece 1		1,139
PROBE, GYN, ROUNDED-FLATTENED END, DIA.2MM, 160MM	INSGENE028	Piece 1		3,806
PROCAINE PENICILLIN FORTIFIED 4 MIU VIAL	MEDBACT043EM	Box of 50 Vials		51,000
PROCAINE PENICILLIN FORTIFIED 4 MIU VIAL VITAL	MEDBACT043	Box of 50 Vials		51,000
PROCTOSCOPE, DIA. 64MMX24MM J36-036	INSGENE018	Piece 1		85,065
PROMETHAZINE 25MG TAB (CYANO)	MEDHIST006	Box of 100 Tablets		2,436
PROMETHAZINE 25MG/ML 2ML AMP	MEDHIST007	Box of 100 ampoules		37,390
PROMETHAZINE 5MG/5ML SYRUP 60ML (INTAMINE)	MEDHIST008	Box of 1 bottle		1,391
PROPOFOL INJECTION 10MG/ML ,20ML VIAL	MEDANES004C	1 Bottle		11,791
PROPOFOL INJECTION 10MG/ML ,20ML VIAL	MEDANES017	Box of 5 vials		45,000
PROPOFOL INJECTION 10MG/ML ,20ML VIAL	MEDANES017C	Box of 5 vials		45,000
PROPOFOL INJECTION 10MG/ML ,20ML VIAL (TROYPOFOL)	MEDANES004EM	1 Bottle		10,680
PROPRANOLOL 40MG VITAL	MEDHYPE012	Box of 100 Tablets		1,920
PROPRANOLOL 40MG TABS (PROFRED) VITAL	MEDHYPE012A	Box of 100 Tablets		1,920
PROTECTIVE GEAR COVERALLS FOR HOSPITAL USE	PPGCLOT018	Piece 1		9,775
PULSE-OXIMETER, BENCH-TOP, M800	EQPWARD006	Box of 1 piece		3,490,542
PULSE-OXIMETER, HAND-HELD	EQPWARD005	Box of 1 piece		867,985
PUMP HEAD ASSEMBLY	SPASUCT007	Box of 1 piece		68,345
PVC MATRESS SHEETING (1 METRE)	SUNMISC035	Piece 1		17,685
PYRIDOXINE 25 MG TABLET	MEDVITM025	Box of 100 Tablets		1,740
QUININE 100MG/5ML SYRUP 100ML VITAL	MEDMALA016	Box of 1 bottle		2,550
QUININE 300MG TAB	MEDMALA017	Box of 100 Tablets		16,620
QUININE DI-HCL 600MG/2ML AMP	MEDMALA019C	Box of 100 ampoules		85,738
QUININE DI-HCL 600MG/2ML AMP	MEDMALA019R1	Box of 100 ampoules		84,000
QUININE DI-HCL 600MG/2ML AMP ROTEX MEDICA VITAL	MEDMALA027C	Box of 100 ampoules		204,000
RABEPRAZOLE (RABEMAC) 20MG TABLETS	MEDGITD040C	Box of 30 capsules		12,960

RABEPRAZOLE 20MG CAPS (BAROLE)	SPEORDR329	Box of 30 capsules	21,090
RABEPRAZOLE 20MG TABS (RABEMAC)	MEDGITD040EM	Box of 30 tablets	12,960
RABEPRAZOLE COATED TABLETS 20MG (RABTAS) PIP	MEDGITD039C	Box of 30 capsules	12,720
RABEPRAZOLE INJECTION 20MG/VIAL 5ML (RABELO)	MEDGITD050A	Box of 1 vial	25,800
Rabies Vaccine Inj 0.5ml. VITAL	MEDVACC005	Box of 1 vial	27,180
RANITIDINE 150MG TAB	MEDGITD011	Box of 100 Tablets	5,810
RANITIDINE 25MG/ML 2ML AMP	MEDGITD013	Box of 10 ampoules	4,200
RAPID CHLAMYDIA ANTIGEN 20TESTS	LABSERO002R1	Piece 1	316,333
RAPID H. PYLORI 20 TESTS	LABSERO005	Piece 1	135,137
RAPID HEPATITIS C VIRUS ANTIBODY TEST STRIPS , SERUM/PLASMA 50 TESTS	LABSERO001R1	Piece 1	66,148
RASPARATORY, DENTAL, 4.2MM, 140MM, WILLIGER	INSDENT030	Piece 1	23,723
RAZOR BLADES DISPOSABLE 5PC	SUNMISC034	Piece 1	656
RECORD HOLDER – FAZZINI	EQPWARD030	Piece 1	3,668,330
RECTAL TUBE CH26	SUNTUBE044	Piece 1	758
REFRIGERATOR FOR VACCINES V170GE	SPEORDR234	Piece 1	15,551,960
REGISTER BOOK PLAIN HARDCOVER FULLSCAP	STATION004	Box of 1 piece	11,328
RELGER GEL 180ML (MAGNESIUM) vital	MEDOBGY014A	Piece	6,240
RENERVE PLUS SOFTGEL CAPSULES	MEDVITM106C	Box of 30 capsules	28,800
RENIRON CAPSULES	MEDVITM109C	Box of 30 capsules	5,040
RENIRON SYRUP 100ML	MEDVITM107C	Box of 1 bottle	3,480
RENIRON SYRUP 200ML	MEDVITM108C	Box of 1 bottle	5,040
RESPIRATORY RATE TIMER	SPEORDR022	Box of 1 piece	44,236
RESUSCITATOR, ADULT, MARK IV AMBU	EQPWARD004	Box of 1 piece	500,556
RESUSCITATOR, BABY, AMBU	EQPWARD003	Box of 1 piece	528,173
RETRACTOR, 1 PRONG, 30 X 10MM, 230MM, LANGENBECK	INSGENE029	Piece 1	33,509
RETRACTOR, 3 PRONG SHARP, 220MM, VOLKMANN	INSGENE030	Piece 1	28,837
RETRACTOR, 3X4 PRONG, SHARP, SELF-RETAINING WEITL	INSGENE040	Piece 1	65,870
RETRACTOR, ABDOMINAL, 1 CENTRE BLADE, 250MM, DOYEN	INSGENE023	Piece 1	60,771
RETRACTOR, ABDOMINAL, BLADES 2LATERAL/1CENTER, BAL	INSGENE024	Piece 1	186,471

RETRACTOR, SKIN/FINE WOUND, 180MM, GILLES	INSGENE027	Piece 1	17,155
RHEUMATOID FACTOR LATEX 100 TESTS	LABSERO012	Piece 1	40,005
RHUMATIC CREAM 15G (GLYGESIC FORTE)	MEDNSAI035C	Piece 1	1,680
RISPERIDONE TABLETS USP 2MG (RISPITAS)	MEDCONV022C	Box of 50 tablets	24,120
RISPERIDONE TABLETS USP 2MG (RISPITAS)	MEDCONV023EM	Box of 50 tablets	24,240
ROSUVASTATIN 10MG TABLETS(ROVAS)	SPEORDR905	Box of 30 tablets	26,700
ROSUVASTATIN 5MG (CRESTOR) TABLETS	SPEORDR882	Box of 28 tablets	53,891
ROSUVASTATIN 5MG TABLETS(ROVAS)	SPEORDR904	Box of 30 tablets	15,360
ROTARY VALVE, MODEL 525KS	SPACONC010	Piece 1	219,708
ROTATOR 220V-50Hz	LABEQUP043	Piece 1	798,825
RPR (VDRL CARBON) 150 TESTS	LABMICR013	Piece 1	41,259
RPR (VDRL CARBON) ANTIGEN 5ML	LABMICR012	Piece 1	10,167
RPR CARD 125MMX75MM	LABMICR011	Piece 1	1,344
RUBBER BUNGS 32/40MM FOR ECHO BOTTLE (PIP)	PKGPROD002	Pack of 100 pieces	293,456
S.S MAYO TABLE	EQPWARD020C	Box of 1 piece	870,487
S/S DOUBLE BOWLS STAND WITH PLASTIC BASE (DOUBLE)	EQPWARD019C	Box of 1 piece	273,487
SAFETY GLASSES	SUNMISC038C	Piece 1	16,991
SAFETY PIN,140MM, MAYO	INSGENE043	Piece 1	10,317
SAFETY VALVE HOUSING, FOR OXYGEN REGULATOR	SPAGENE063	Piece 1	8,423
SAHLI GLASS ROD (PIP)	LABGENE071	Piece 1	1,150
SAHLI HAEMOGLOBINOMETER (PIP)	LABHAEM014	Piece 1	69,343
SAHLI TUBE WITH HB SCALE (PIP)	LABHAEM015	Piece 1	7,800
SALBUTAMOL 4MG TAB	MEDBRON005	Box of 100 Tablets	1,432
SALBUTAMOL INHALER 200 DOSES	MEDBRON002	Box of 1 piece	5,990
SALBUTAMOL RESPIRATOR SOLUTION 5MG/ML 10ML (VENTOLIN)	MEDBRON003	Box of 1 bottle	17,895
SALBUTAMOL SYRUP 2MG/5ML 100ML (BROMSAL EXPECTORANT)	MEDBRON019	Box of 1 bottle	2,132
SALBUTOMAOL SYRUP 100ML (ASCORIL)	MEDBRON010	Box of 1 bottle	5,400
SALMETEROL AND SALMETEROL AND FLUTICASONE PROPIONATE INHALER (SEROFLO 125)	MEDBRON015C	Box of 1 piece	35,400
SALMONELLA ANTIGEN (H) 5ML	LABMICR015	Piece 1	13,619

SALMONELLA ANTIGEN (O) 5ML	LABMICR016	Piece 1		13,616
SALMONELLA ANTIGEN POS/NEG CONTROL	LABMICR014	Pack of 2 pieces		36,323
SANITARY TOWELS	SUNMISC039	Box of 8 pieces		2,502
SANITARY TOWELS	SUNMISC079	BOX OF 7 PIECES		2,400
SCALE WEIGHING, 200KG WITH HEIGHT ROD, DIGITAL	EQPSCAL014	Box of 1 piece		920,400
SCALE WEIGHING, 200KG WITH HEIGHT ROD, DIGITAL (PIP)	EQPSCAL014C	Box of 1 piece		935,243
SCALER, DENTAL, 170MM	INSDENT034	Piece 1		7,225
SCALP VEIN 0.6mm G23 INFUSION SET (PIP)	SUNADMI024	Box of 100 pieces		17,141
SCALP VEIN 1.1mm G19 INFUSION SET (PIP)	SUNADMI022	Box of 100 pieces		13,647
SCISSORS, BANDAGE, 160MM, LISTER	INSSCIS009	Piece 1		15,438
SCISSORS, BANDAGE, 200MM, LISTER	INSSCIS010	Piece 1		28,220
SCISSORS, DISSECTING, CURVED, 180MM, METZENBAUM	INSSCIS018	Piece 1		23,639
SCISSORS, DISSECTING, CVD, B/B, 170MM, MAYO-STILLE	INSSCIS016	Piece 1		20,704
SCISSORS, DISSECTING, STRAIGHT, 180MM, METZENBAUM	INSSCIS019	Piece 1		22,925
SCISSORS, DISSECTING, STRAIGHT, B/B, 215MM	INSSCIS012	Piece 1		27,466
SCISSORS, DRESSING, STR., B/B, 170MM, MAYO	INSSCIS015	Piece 1		21,664
SCISSORS, EPISIOTOMY, 145MM, BRAUN-STADLER	INSSCIS003	Piece 1		14,998
SCISSORS, STITCH/LIGATURE, 115MM, SPENCER	INSSCIS014	Piece 1		9,985
SCISSORS, SURGICAL, CURVED, S/B, 145MM	INSSCIS001	Piece 1		13,213
SCISSORS, SURGICAL, STRAIGHT, B/B, 165MM	INSSCIS005	Piece 1		12,002
SCISSORS, SURGICAL, STRAIGHT, S/B, 145MM (NURSE)	INSSCIS004	Piece 1		11,779
SCISSORS, SURGICAL, STRAIGHT, S/B, 165MM STANDARD	INSSCIS006	Piece 1		15,383
SCISSORS, SURGICAL, STRAIGHT, S/S, 165MM	INSSCIS002	Piece 1		16,284
SCISSORS, SURGICAL, STANDARD CURVED, Sharp/Sharp, 145MM (PIP)	INSSCIS013	Piece 1		9,824
SCISSORS, SURGICAL/DISSECTING, CURVED, B/B, 215MM	INSSCIS011	Piece 1		24,542
SCISSORS, SURGICAL/DISSECTING, STR B/B 150MM, MAYO	INSSCIS017	Piece 1		9,557
SCISSORS, UMBILICAL CORD, 105MM	INSSCIS008	Piece 1		19,239
SCREW CAPS 38MM FOR MRC BOTTLE 2 HOLES (PIP)	PKGIMATE004	Box of 50 pieces		16,112
SCREW CAPS 38MM MRC 1 HOLE PIP	PKGIMATE005	Box of 50 pieces		19,100

SCREW, FOR PUMP HEAD	SPAGENE047	Piece 1		4,928
SCREW, FOR RETAINING BAYONET CLAMP (PIP)	SPASTER023	Box of 1 piece		1,605
SCREW,M3.5X16MM,FOR CONNECTING CASE TO MOTOR	SPAGENE052	Piece 1		553
SCREWS, FOR CENTRE LABEL 2/PAC	SPATHEA020	Box of 1 piece		1,981
SEAL, FOR EMO	SPATHEA021	Box of 1 piece		8,249
SEALING RING, UPPER&LOWER, FOR EMO	SPATHEA001	Box of 1 piece		7,250
SECNIDAZOLE 1GM TAB (SECZOL DS) VITAL	MEDPROT003A	Box of 2 tablets		1,920
SECNIDAZOLE 1GM TAB(SECZOL DS)	MEDPROT003	Box of 2 tablets		1,920
SEGMENT SAW BLADE FOR OSCILLATING CAST CUTTER, 80MM, FITTING FOR CUST CUTTER	SPAGENE071	Piece 1		158,890
SELF SEALING FLAT POUCH 150MM X (230+30MM)	SUNMISC069C	Box of 200 pieces		35,049
SENSOR FOR PATIENT MONITOR ADULT, BIOLIGHT	SPAWDEQ034EM	Piece 1		157,630
SENSOR FOR PATIENT MONITOR NEONATAL, BIOLIGHT	SPAWDEQ033EM	Piece 1		157,630
SENSOR FOR PATIENT MONITOR PEDIATRIC, BIOLIGHT	SPAWDEQ035EM	Piece 1		157,630
SENSOR FOR PULSE OXIMETER, ADULT	SPAPUOX001	Box of 1 piece		100,357
SENSOR FOR PULSE OXIMETER, PEDIATRIC	SPAPUOX002	Box of 1 piece		107,458
SHADOWLESS OPERATING/EXAM LAMP WITH LIGHT REGULATOR	HOSFURN019C	Piece 1		4,083,944
SHAVER DISPOSABLE (LONG HANDLE	SUNMISC036	Box of 5 pieces		1,274
SIDE HANDLE, COMPLETE FOR 1941X & 75X	SPASTER024	Box of 1 piece		22,769
SIEVE BED, MODEL 525KS	SPACONC011	Pack of 2 pieces		757,694
SIEVE BED, PAIR OF 515KS O2 CONCENTRATOR	SPACONC023	Piece 1		1,189,798
SILDENAFIL CITRATE 50MG TABS BP (PENEGR)	SPEORDR754	Box of 4 tablets		2,400
SILVER NITRATE PENCIL RE-USABLE 40%	MEDMICR002	Piece 1		5,400
SILVER SUPLHADIAZINE CREAM (BURNCURE)	MEDTOPI009C	Box of 1 tube		1,740
SILVER SUPLHADIAZINE CREAM (BURNCURE)	MEDTOPI009EM	Box of 1 tube		1,920
SKIN GRAFT KNIFE, WATSON	EQPWARD015	Piece 1		2,589,188
SOAP BLUE BAR 600G	CLEDETE002	Piece 1		2,496
SOAP DETTOL (CHLOROXYLENOL) 90G	CLEANTI018	Piece 1		3,508
SOAP POWDER HANDWASH 5KG	CLEDETE003	Piece 1		45,848
SOAP WHITE BAR 600G	CLEDETE007	Piece 1		3,164

SODA LIME POWDER 5KG	SPEORDR1289	Piece 1	84,000
SODIUM BICARBONATE 8.4% 10ML INJECTION (MARTINDALE)	SPEORDR864	Box of 10 ampoules	49,389
SODIUM CHLORIDE 0.9% 500ML INFUSION (APDL)	MEDELEC008	Box of 1 bottle	1,320
SODIUM CHLORIDE 0.9% 500ML INFUSION (CLARIS)	MEDELEC008A	Box of 1 bottle	1,452
SODIUM CHLORIDE 0.9% NASAL DROP 10ML (ABNAL)	MEDELEC022EM	Box of 1 bottle	1,740
SODIUM HYPOCHLORITE SOLUTION 0.75LTR VITAL	CLEDISI006	1 Bottle	6,142
SODIUM HYPOCHLORITE SOLUTION 5LTR	CLEDISI007	Jerry Cann1	25,314
SODIUM LACTATE COMPOUND IV 500ML (APDL)	MEDELEC010	Box of 1 bottle	1,320
SODIUM LACTATE COMPOUND IV 500ML (CLARIS)	MEDELEC010A	Box of 1 bottle	1,428
SODIUM VALPROATE ACID 200MG TAB (EPILIM)	MEDCONV027	Box of 100 Tablets	54,000
SOLAR VACCINE REFRIGERATOR B130/10/12V FRIDGE 130L, FREEZER 30L	EQPFRIG001C	Box of 1 piece	13,094,319
SPATULA, DENTAL, 185MM	INSDENT035	Piece 1	7,161
SPECIAL: MULAGO DEPT OF HISTOLOGY (PIP)	LABGENE105	Piece 1	8,545,575
SPECIMEN CARRIER BAG WITH BIO HAZARD SIGN AND POUCH	SPEORDR944	Piece 1	42,000
SPECULUM, VAGINAL, AUVARD, 105X43MM (LARGE)	INSGENE031	Piece 1	184,117
SPECULUM, VAGINAL, CUSCO, 110X37MM (LARGE)	INSGENE013	Piece 1	41,903
SPECULUM, VAGINAL, CUSCO, 80X32MM (SMALL)	INSGENE011	Piece 1	37,601
SPECULUM, VAGINAL, CUSCO, 90X36MM (MEDIUM)	INSGENE012	Piece 1	43,275
SPECULUM, VAGINAL, SIMS, 75X30MM (SMALL)	INSGENE015	Piece 1	18,108
SPECULUM, VAGINAL, SIMS, 80X35MM (MEDIUM)	INSGENE016	Piece 1	18,292
SPECULUM, VAGINAL, SIMS, 90X40MM (LARGE)	INSGENE017	Piece 1	18,091
SPIRIT LAMP	LABGENE075	Piece 1	88,317
SPIRIT, ETHANOL 20% + METHANOL 10% 500ML	CLEANTI012	Piece 1	1,091
SPIRONOLACTONE 25MG (40TABS)	MEDDIUR004C	Piece 1	9,840
SPIRONOLACTONE 25MG TABLETS (URACTONUM)	MEDDIUR008	Box of 100 Tablets	20,400
SPOON MEDICINE 5ML (PIP)	SUNMISC031	Piece 1	1,319
SPRING DOWELS, PACK OF 3	SPATHEA022	Box of 1 piece	33,995
SPRING LOADED LANCETS (PIP)	LABGENE076C	Box of 200 pieces	185,195
SPRING, SAFETY VALVE, OXYGEN REGULATOR, OXYLITRE	SPAGENE064	Piece 1	7,250

SPUTUM CONTAINER WITH LID	LABMICR017C	Piece 1		932
SSUTURE, POLYGLACTIN 910, (0) 90CM THREAD,40MM NEEDLE 1/2 CIRCLE ROUND BODIED ABSORBABLE	SUNLIGA043C	Box of 12 pieces		78,000
STAND BOWL, S/S SINGLE WITH PLASTIC BASE (PIP)	EQPWARD018C	Box of 1 piece		130,648
STEAM GAUGE	SPASTER025	Box of 1 piece		65,917
STERILE GAUZE SWABS 10 X 10CM	SUNDRES028C	Box of 100 pieces		31,343
STERILE LANCETS FOR BLOOD SAMPLER	LABGENE077	Box of 100 pieces		9,606
STERILE SWAB IN PLASTIC CASE	LABMICR018	Piece 1		1,356
STERILISATION BOX WITH FILTER, 285 X 280 X 135 MM (BLUE)	SPATHEA0025	Piece 1		831,370
STERILISATION BOX WITH FILTER, 285 X 280 X 135 MM (GREEN)	SPATHEA0024	Piece 1		859,457
STERILISATION BOX WITH FILTER, 285 X 280 X 135 MM (GREY)	SPATHEA0023	Piece 1		859,457
STERILISATION REEL 200MM X 200M (PIP)	EQPSTER016C	Piece		142,534
STERILISER DRUM, STAINLESS STEEL, 150MMX150MM	SPATHEA006	Box of 1 piece		269,043
STERILISER DRUM, STAINLESS STEEL, 240DIAX145MM	SPASTER027	Box of 1 piece		437,077
STERILISER DRUM, STAINLESS STEEL, 240DIAX165MM	SPASTER028	Box of 1 piece		468,451
STERILISER DRUM, STAINLESS STEEL, 240DIAX240MM	SPASTER029	Box of 1 piece		536,235
STERILISER DRUM, STAINLESS STEEL, 240DIAX290MM	SPASTER030	Box of 1 piece		655,937
STERILISER DRUM, STAINLESS STEEL, 290MM X 290MM	SPASTER031	Box of 1 piece		805,793
STERILISER DRUM, STAINLESS STEEL, 290X145MM	SPASTER032	Box of 1 piece		555,665
STERILISER DRUM, STAINLESS STEEL, 390DIAX140MM	SPASTER033	Box of 1 piece		789,455
STERILISER DRUM, STAINLESS STEEL, 390DIAX290MM	SPASTER034	Box of 1 piece		1,175,309
STERILISER NON-ELECTRIC 16.6LTR,1925X ALL AMERICAN	EQPSTER005	Box of 1 piece		1,303,089
STERILISER, ELECTRIC W. TIMER 13.7LTR, 50X ALL AM	EQPSTER003	Box of 1 piece		2,807,884
STERILISER, ELECTRIC W. TIMER 26LTR, 75X ALL AM	EQPSTER007	Box of 1 piece		3,651,690
STERILISER, NON-ELEC.(INS. VOL 11.6 ltr) 1915X ALL AMERICAN (PIP)	EQPSTER004	Box of 1 piece		826,051
STERILISER, NON-ELECTR 39LTR,1941X ALL AMERICAN	EQPSTER006	Box of 1 piece		2,238,468
STETHOSCOPE LITMAN (CLASSIC II)	EQBPAP014	Box of 1 piece		342,000
STETHOSCOPE FOETAL WOODEN	EQBPAP001R1	Piece 1		42,625
STETHOSCOPE, CARDIO DOUBLE-HEAD, HARVEY ELITE	EQBPAP007	Box of 1 piece		409,806

STETHOSCOPE, GENERAL PRACTICE ADULT	EQBPAP009	Box of 1 piece		93,109
STETHOSCOPE, GENERAL PRACTICE PAEDIATRIC	EQBPAP008	Box of 1 piece		115,384
STETHOSCOPE, LITMAN (CLASSIC II)	EQBPAP009C	Box of 1 piece		346,660
STETHOSCOPE, NURSE TYPE	EQBPAP003	Box of 1 piece		11,050
STOCK (BIN) CARDS 50 PIECES	STATION006	Box of 1 piece		7,788
STOOL UPHOLSTERED V/H BY GAS PUMP PLASTICK BASE W/CASTERS	HOSFURN021C	Box of 1 piece		130,299
STORAGE CONTAINER FOR CLEAN SHEETS STAINLESS STEEL	HOSFURN050	Piece 1		11,901,538
STREPTOMYCIN 1G VIAL VITAL	MEDBACT044	Box of 50 Vials		36,229
STRETCHER, PORTABLE, WASHABLE TOUGH MATERIAL	HOSFURN013	Box of 1 piece		370,874
SUCRALOSE 48mg (SUGAR NIL)	MEDSUGA002C	Box of 300 Tablets		12,096
SUCTION CATHETER SIZE 10 DISPOSABLE	SUNTUBE050	Piece 1		480
SUCTION CATHETER SIZE 12 DISPOSABLE	SUNTUBE048	Piece 1		494
SUCTION CATHETER SIZE 14 DISPOSABLE	SUNTUBE049	Piece 1		483
SUCTION CATHETER SIZE 16 DISPOSABLE	SUNTUBE047	Piece 1		479
SUCTION CATHETER SIZE 6 DISPOSABLE	SUNTUBE045	Piece 1		480
SUCTION CATHETER SIZE 8 DISPOSABLE	SUNTUBE046	Piece 1		477
SUCTION PUMP, 2 BOTTLE, SAM 14, MG ELECTRIC	EQPWARD010	Box of 1 piece		2,652,140
SUCTION PUMP, FOOT-OPERATED, UNI-SUCTION AMBU	EQPWARD001	Box of 1 piece		1,422,067
SUCTION PUMP, HAND/FOOT-OPERATED, TWIN AMBU	EQPWARD002	Box of 1 piece		693,702
SURGICAL BLADES NO10	SUNBLAD003	Box of 100 pieces		13,513
SURGICAL BLADES NO11	SUNBLAD004	Box of 100 pieces		15,600
SURGICAL BLADES NO15 VITAL	SUNBLAD006	Box of 100 pieces		14,160
SURGICAL BLADES NO20	SUNBLAD007	Box of 100 pieces		13,362
SURGICAL BLADES NO21 VITAL	SUNBLAD008	Box of 100 pieces		12,476
SURGICAL BLADES NO22	SUNBLAD009	Box of 100 pieces		12,198
SURGICAL BLADES NO23	SUNBLAD010	Box of 100 pieces		11,646
SURGICAL BLADES NO24 VITAL	SUNBLAD011	Box of 100 pieces		11,887
SURGICAL BRUSH (SCRUBBING)	SUNMISC040	Piece 1		2,757
SURGICAL DIATHERMY	SPAMICR007	Box of 1 piece		5,702,835

SURGICAL MOP 12 X 15 (PIP)	SUNMISC041C	Box of 5 pieces		16,066
Surgical spirit 100ml	CLEANTI011C	Piece 1		1,845
Surgical spirit 100ml	CLEANTI011EM	Piece 1		1,566
SURGICAL TOURNIQUET WITH CUFF, ADULT ARM & THIGH (PIP)	EQPWARD012R1	Piece 1		490,008
SURGICEL ABSORB. HAEMOSTAT 10 X 20CM	SUNLIGA003	Box of 12 pieces		677,628
SURGICEL ABSORB. HAEMOSTAT 5 X 35CM	SUNLIGA002	Box of 12 pieces		1,068,333
SUTURE CHROMIC CATGUT M3.5 (2/0) 2230TF, 1/2 NEEDLE 30MM, 75CM THREAD LENGTH	SUNLIGA030	Box of 12 pieces		95,476
SUTURE CHROMIC CATGUT M6 (2) 22240 TH ,1/2 NEEDLE 40MM, 75CM THREAD LENGTH	SUNLIGA029	Box of 12 pieces		81,252
SUTURE NYLON M2 (3/0) 6324RC NEEDLE 24MM, 45CM THREAD LENGTH	SUNLIGA028	Box of 12 pieces		28,953
SUTURE NYLON M3 (2/0) 6226RC NEEDLE 26MM, 45CM THREAD LENGTH	SUNLIGA027	Box of 12 pieces		39,499
SUTURE NYLON M3.5 (0) 6040RC, 100CM THREAD LENGTH	SUNLIGA022	Box of 12 pieces		66,538
SUTURE NYLON M4 (1) 6150 TH NEEDLE 50MM, 100CM THREAD LENGTH	SUNLIGA024	Box of 12 pieces		94,431
SUTURE NYLON M4(1) 6150RC, 100CM THREAD LENGTH	SUNLIGA023	Box of 12 pieces		33,178
SUTURE NYLON M5 (2)62290CC , 100CM THREAD LENGTH	SUNLIGA026	Box of 12 pieces		34,784
SUTURE NYLON M5(2) 62240RC, 100CM THREAD LENGTH	SUNLIGA025	Box of 12 pieces		36,579
SUTURE SILK M3(2/0) 5226RC 45CM THEAD LENGTH	SUNLIGA020	Box of 12 pieces		25,044
SUTURE SILK M3(2/0) 5230TF, 75CM THREAD LENGTH	SUNLIGA021	Box of 12 pieces		29,203
SUTURE SILK M3.5(0) 5090CC, 100CM THREAD LENGTH	SUNLIGA016	Box of 12 pieces		30,205
SUTURE SILK M3.5(0)5030TF, 75 CM THREAD LENGTH	SUNLIGA015	Box of 12 pieces		21,710
SUTURE SILK M4(1) 5134TF, 75CM THREAD LENGTH	SUNLIGA017	Box of 12 pieces		65,676
SUTURE SILK M4(1) 5190CC, 100CM THREAD LENGTH	SUNLIGA018	Box of 12 pieces		36,610
SUTURE SILK M5 (2) 52250RC, 100CM THREAD LENGTH	SUNLIGA019	Box of 12 pieces		83,585
SUTURE VICRYL ROUND BODIED,M2(3/0) 75CM THREAD, 26MM NEEDLE, 1/2	SUNLIGA039	Box of 12 pieces		153,117
SUTURE, POLYGLACTIN 910,(3-0) 70 CM THREAD,20MM NEEDLE 1/2 CIRCLE ROUND BODIED ABSORBABLE	SUNLIGA046C	Box of 12 pieces		78,000
SUTURE, POLYGLACTIN 910, (2) 75 CM THREAD,40MM NEEDLE 1/2 CIRCLE ROUND BODIED ABSORBABLE	SUNLIGA045C	Box of 12 pieces		78,000

SUTURE, POLYGLACTIN 910, (2-0) 75 CM THREAD,30MM NEEDLE 1/2 CIRCLE ROUND BODIED ABSORBABLE	SUNLIGA047C	Box of 12 pieces		78,000
SUTURE, POLYGLACTIN 910, (2) 90CM THREAD,40MM NEEDLE 1/2 CIRCLE REVERSE CUTTING ABSORBABLE	SUNLIGA044C	Box of 12 pieces		78,000
SUTURE, POLYGLACTIN 910,(2-0) 90CM THREAD,40MM NEEDLE 1/2 CIRCLE ROUND BODIED ABSORBABLE	SUNLIGA042C	Box of 12 pieces		78,000
SUTURE, VICRYL, M1.5(4/0) 75CM THREAD,20MM NEEDLE 1/2	SUNLIGA040	Box of 12 pieces		156,683
SUTURE, VICRYL, M3(2/0) W9140 75CM THREAD, 36MM 1/2 CIRCLE ROUND NEEDLE	SUNLIGA038	Box of 12 pieces		153,454
SUTURE, VICRYL, M3.5(0) 75CM THREAD,,31MM NEEDLE 1/2 R	SUNLIGA035	Box of 12 pieces		157,273
SUTURE, VICRYL, M4(1) W9231 75CM THREAD,40MM NEEDLE 1/2 ROUND BODY	SUNLIGA036	Box of 12 pieces		172,191
SUTURE, VICRYL, M5(2) W9246 75CM THREAD,45MM NEEDLE 1/2 ROUND NEEDLE	SUNLIGA037	Box of 12 pieces		206,158
SUXAMETHONIUM 50MG/ML 2ML AMP VITAL	MEDANES009	Box of 10 ampoules		35,299
SWADDLING TABLE –FAZZINI	HOSFURN034	Box of 1 piece		628,049
SYPHILIS TEST KIT TPHA 100 TESTS(WHO)	SPEORDR178	Piece 1		78,000
SYPHILIS TPHA , 50 TESTS	LABSERO014EM	Piece 1		39,000
SYRINGE AUTO DISABLE 10ML WITH NEEDLE DISPOSABLE	SUNADMI038	Box of 100 pieces		24,600
SYRINGE AUTO DISABLE 10ML WITH NEEDLE DISPOSABLE VITAL	SUNADMI032	Box of 50 pieces		15,846
SYRINGE AUTO DISABLE 2ML WITH NEEDLE DISPOSABLE (BD)	SUNADMI029	Box of 100 pieces		16,415
SYRINGE AUTO DISABLE 2ML WITH NEEDLE DISPOSABLE (KOJAK)	SUNADMI091	Box of 100 pieces		13,527
SYRINGE AUTO DISABLE 5ML WITH NEEDLE DISPOSABLE (BD)	SUNADMI031	Box of 100 pieces		20,389
SYRINGE AUTO DISABLE 5ML WITH NEEDLE DISPOSABLE (KOJAK)	SUNADMI092	Box of 100 pieces		16,425
SYRINGE FEEDING/IRRIGATION 50/60ML	SUNADMI026	Piece 1		1,729
SYRINGE LUER 20ML WITH NEEDLE DISPOSABLE (BD)	SUNADMI027	Piece 1		417
SYRINGE LUER 20ML WITH NEEDLE DISPOSABLE (KOJAK)	SUNADMI090	Piece 1		423
SYRINGE, DENTAL, METAL, 1.8ML	INSDENT003	Piece 1		40,178
TABLET COUNTING TRAY IDA (TRIANGULAR)	SUNMISC043	Piece 1		21,797
TABLET CUTTER	SUNMISC042	Piece 1		6,000
TABLET TRAY WITH SPATULA	SUNMISC045	Piece 1		118,084

TALLY COUNTER, MANUAL, 1 PARAMETER PIP	LABEQUP015	Piece 1		44,971
TAMOXIFEN TABLETS B.P. 20 MG	SPEORDR558	Box of 30 tablets		47,880
TAPE ADHESIVE 2.5CM X 5M	SUNDRES024	Box of 12 pieces		14,822
TAPE ADHESIVE 7.5CM X 4-5M	SUNDRES002R1	Box of 6 pieces		22,320
TAPE MEASURE, BABY HEAD	EQPSCAL008	Box of 15 pieces		21,701
TAPE MEASURE, BABY HEAD CIRCUMFERENCE, SECA 200	EQPSCAL007	Box of 1 piece		2,903
TEAT RUBBER FOR PASTEUR PIPETTE (PIP)	LABGENE070	Piece 1		770
TELMISARTAN TABLETS 40MG (SAFETELMI 40)	MEDHYPE048	Box of 30 tablets		8,100
TELMISARTAN & HYDROCHLOROTHIAZIDE 40/12.5MG TABS (TELVAS H 40/12.5)	MEDHYPE036C	Box of 100 Tablets		57,000
TELMISARTAN 40MG TABS (TELVAS 40)	MEDHYPE038EM	Box of 100 Tablets		27,600
TELMISARTAN 80MG TABS (TELVAS 80) (PIP)	MEDHYPE039C	Box of 100 Tablets		57,600
TEMPERATURE COMPENSATOR UNIT	SPAGENE045	Box of 1 piece		1,365,427
TEMPERATURE LIMITER, WATERBATH W14	SPAGENE046	Box of 1 piece		216,588
TENOFOVIR LAMIVUDINE EFAVIRENZ 300/300/600MG TABS	SPEORDR848	Jar of 30 tablets		66,000
TENS UNIT, DUAL CHANNEL	EQPPHYS001	Piece 1		351,189
TERBINAFINE CREAM FUNGISAFE	MEDFUNG026C	Box of 1 tube		10,200
TEST TUBE BRUSH, LARGE 120MM	LABGENE078	Piece 1		6,847
TEST TUBE BRUSH, SMALL, 80MM	LABGENE079	Piece 1		5,478
TEST TUBE GLASS 100 X 16MM	LABGENE081	Piece 1		361
TEST TUBE GLASS 125 X 16MM	LABGENE082	Piece 1		4,655
TEST TUBE GLASS 135 X 15MM	LABGENE083	Piece 1		469
TEST TUBE GLASS 150/160 X 16MM	LABGENE084	Piece 1		2,589
TEST TUBE GLASS WITH SCREW NECK 7ML (PIP)	LABGENE085	Piece 1		839
TEST TUBE RACK METAL FOR 24 TUBES	LABGENE086	Piece 1		106,225
TETANEA 1500IU/ML 1ML	MEDVACC004	Box of 1 vial		17,033
TETANUS ANTITOXIN 1500IU/ML 20 AMPOULES	MEDVACC003R1	Piece 1		222,480
TETRACYCLINE 10MCG 100 DISCS	LABMICR042	1 Vial		28,878
TETRACYCLINE EYE OINTMENT 1% 3.5G VITAL	MEDBACT046	Box of 1 tube		1,176
THEATRE BOOTS	PPGCLOT003R1	Box of 1 pair		65,750

THEATRE CAP COTTON RE-USABLE	PPGCLOT004	Piece 1		2,040
THEATRE CAPS DISPOSABLE	PPGCLOT005	Pack of 100 pieces		24,000
THEATRE CAPS DISPOSABLE	PPGCLOT005C	Pack of 100 pieces		18,466
THEATRE CLOTH BLUE PER 1M	SPEORDR962	Piece 1		8,921
THEATRE CLOTH GREEN PER 1M	PPGCLOT006	Piece 1		37,577
THEATRE GOWN DISPOSABLE PIP	PPGCLOT007	Piece 1		3,650
THEATRE GOWN COTTON LARGE RE-USABLE	PPGCLOT008	Piece 1		32,672
THEATRE MASK DISPOSABLE (TIE TYPE)	PPGCLOT010EM	Box of 50 pieces		7,800
THEATRE MASK COTTON RE-USABLE	PPGCLOT009	Piece 1		840
THEATRE MASK DISPOSABLE (EAR LOOP)	PPGCLOT010	Box of 50 pieces		7,807
THEATRE SCRUB SUIT	PPGCLOT011	Piece 1		28,440
THEATRE SHOES	SPEORDR1069	Box of 1 pair		56,640
THERMAL FUSE 72 DEGRES (KROBER)	SPACONC047	Piece 1		53,853
THERMOMETER CLINICAL FLAT TYPE (PIP)	SUNMISC050	Piece 1		6,487
THERMOMETER ELECTRONIC	SUNMISC049	Piece 1		5,997
THERMOMETER MIN-MAX, ELECTRONIC EXTERNAL	SUNMISC051C	Piece 1		18,275
THERMOMETER, FOR STERILISER TEMP. CONTROL	SPASTER036	Box of 1 piece		115,368
THERMOSTAT, CAPILLARY VERSION	SPASTER038	Box of 1 piece		91,833
THERMOSTAT, FOR ALL AMERICA AUTOCLAVE MODEL 75X	SPASTER039	Box of 1 piece		566,121
THIAMINE HYDROCHLORIDE 50MG/ML 2ML INJECTION	SPEORDR355	Vial		26,400
Thiopental 500 MG INJECTION VITAL	MEDANES010	Box of 1 vial		8,984
THIOTIC ACID 300MG TABLETS (THIOEVA)	SPEORDR976	Box of 30 tablets		22,680
THORAX DRAINAGE (CH18)	SUNTUBE056	Piece 1		5,771
THORAX DRAINAGE (CH24)	SUNTUBE057	Piece 1		5,780
THORAX DRAINAGE (CH26)	SUNTUBE058	Piece 1		6,287
THORAX DRAINAGE (CH30)	SUNTUBE059	Piece 1		6,301
THORAX DRAINAGE (CH36)	SUNTUBE060	Piece 1		111,342
TIMER, 60 MINUTES	LABEQUP002	Piece 1		22,889
TIMER, STOP CLOCK, TABLE MOUNT, HECHT (PIP)	LABEQUP014	Piece 1		348,301

TINIDAZOLE TABS 500MG	MEDPROT007C	Box of 100 Tablets	6,480
TOILET PAPER ROLLS	SUNMISC046	Pack of 40 pieces	38,400
TOLPERISONE HYDROCHLORIDE 100MG TABLETS (TOLFREE 100)	MEDOBGY018C	Box of 100 Tablets	34,800
TONGUE DEPRESSOR DISPOSABLE	SUNMISC001	Box of 100 pieces	5,372
TONGUE DEPRESSOR, 190MM, BREUNNINGS (PIP)	INSGENE006	Piece 1	12,852
TONSILLECTOMY/ADENOIDECTOMY	INSSETS013	Piece 1	1,601,942
TOOTH HEAL 18ML	MEDANES014	Piece	2,160
TORASEMIDE 10MG TABLETS (TORAS- DENK 10)	SPEORDR1178	Box of 30 tablets	31,584
TORASEMIDE 5MG TABLETS (TORAS- DENK)	SPEORDR1177	Box of 30 tablets	22,080
TORCH, EXAMINATION, PENLIGHT, HEINE	EQPENTE010	Piece 1	141,728
T-PIECE FOR ACCUMULATOR TANK	SPAGENE040	Piece 1	16,556
TRACHEOSTOMY TUBE SET SIZE 4.0	SUNTUBE051	Piece 1	79,671
TRACHEOSTOMY TUBE SET SIZE 4.5	SUNTUBE052	Piece 1	74,135
TRACHEOSTOMY TUBE SET SIZE 5.0 (ID: 5MM, OD: 7MM)	SUNTUBE053	Piece 1	44,346
TRACHEOSTOMY TUBE SET SIZE 6.0	SUNTUBE054	Piece 1	73,794
TRACHEOSTOMY TUBE SET SIZE 7.0	SUNTUBE055	Piece 1	63,860
TRACHEOSTOMY TUBE WITH CUFF SIZE 7.5	SUNTUBE055C	Piece 1	13,780
TRACHEOSTOMY TUBE WITHOUT CUFF SIZE 8	SUNTUBE061C	Piece 1	48,000
TRACTION CHAIN	SPAGENE055	Piece 1	9,048
TRACTION KIT ADULT	SUNMISC048	Piece 1	40,106
TRACTION KIT CHILDREN	SUNMISC047	Piece 1	40,685
Tramadol 100mg injection	MEDOPIO007	Box of 5 ampoules	3,410
TRAMADOL 50 MG CAPS	MEDOPIO008	Box of 100 Tablets	8,047
TRAMADOL HYDROCHLORIDE AND PARACETAMOL 37.5/325MG 100TABLETS	MEDANAL016C	Piece 1	32,378
TRANEXAMIC ACID 500MG INJ 6 VIALS	MEDCOUG022C	Piece 1	21,600
TRANEXAMIC ACID 500MG INJECTION	MEDCOAG014	Box of 6 ampoules	21,600
TRANSFORMER FOR INFANT INCUBATOR	SPEORDR414	Piece 1	396,000
TRIBES FORTE TABLETS 200/60/1MG (B1, B6, B12)	MEDVITM105	Box of 20 tablets	6,633
TRIFLUOPERAZINE 5MG TABS	SPEORDR633	JAR of 1000 Tablets	171,120

TRIPLE SUGAR IRON AGAR 500G	LABMICR030	Piece 1		153,473
TROLLEY MULTIPURPOSE (PIP)	HOSFURN006	Box of 1 piece		873,630
TROLLEY STRETCHER REMOVABLE TOP WITH SIDE RAILS & IV STAND	HOSFURN017C	Piece 1		1,306,208
TROUSER FOR HANGING BABY SCALE	SPASCAL001	Piece 1		15,307
TUBE VACUTAINER PLAIN 4ML (RED TOP)	LABGENE109C	Box of 100 pieces		59,887
TUBE, FOR B.P UNIT, ACCOSON	SPAGENE041	Piece 1		5,858
TUBING, CLEAR, PVC PER METER	SPASUCT013	Box of 1 piece		7,942
TUBING, HUMIDIFIER TO OXYGEN MASK	SPAWDEQ009	Box of 1 piece		17,674
TUNING FORK, 512HZ, HARTMANN	INSGENE019	Piece 1		34,403
TYPHOID RAPID TEST DIP STICK	LABSERO003	Box of 50 tests		150,041
ULTRA SOUND PAPER 1100HJG 18M ROLL	SUNRADI017C	Piece 1		57,000
ULTRA SOUND PRINTER SONY	SUNRADI021	Piece 1		2,908,089
ULTRA SOUND PRINTER MITSUBISHI	SUNRADI020	Piece 1		2,948,364
ULTRASOUND GEL 5L VITAL	SUNRADI016	Box of 1 piece		48,012
ULTRASOUND MACHINE FAZZINI DSU60	EQPWARD044	Piece 1		26,456,487
UMBILICAL CLAMP DISPOSABLE	SUNMISC051	Piece 1		205
UMBILICAL CORD CLAMP, METAL (PIP)	INSGENE002	Piece 1		13,735
UMBILICAL CORD TIE NON-STERILE 100M	SUNMISC053	Piece 1		29,135
UNIVERSAL ANESTHESIA MACHINE WITH MONITOR, VAPORISER & STABILISER	SPEORDR028C	Box of 1 piece		61,911,845
UNIVERSAL BOTTLE 28ML	LABGENE088	Piece 1		5,127
UNIVERSAL LINIMENT	MEDANAL015C	Piece 1		1,140
UNIVERSAL LINIMENT	MEDANAL015EM	Piece 1		1,140
UNIVERSAL OVEN, LAB 53LTR	LABEQUP019	Box of 1 piece		4,807,618
UREA AGAR BASE 500G	LABMICR031	Piece 1		237,575
URINE COLLECTING BAG STERILE 2LTR	SUNMISC056	Piece 1		1,023
Urine Containers (40- 60ML)	SUNMISC063C	Piece 1		564
URINE CONTAINERS 40- 60ML CLEAR	SUNMISC080	Piece 1		598
URINE TEST STRIPS 9 & 10 PARAMETERS	LABMICR023	Box of 100 tests		33,708
UTERINE SOUND, FLEXIBLE, GRADUATED, 33CM, SIMS	INSGENE033	Piece 1		15,822

VACCINE REFRIDGERATOR GAS/ELECTRIC V110GE (SIBIR)	SPEORDR823	Piece 1	7,589,949
VACUTAINER NEEDLE HOLDER	LABGENE090	Piece 1	153
VACUTAINER NEEDLES G21	LABGENE091C	Box of 100 pieces	59,994
VACUTAINER TUBE WITH EDTA 4ML (PURPLE TOP)	LABGENE094EM	Box of 100 pieces	55,200
VACUUM EXTRACTOR	EQPWARD009	Box of 1 piece	2,266,940
VALVE RUBBER, RED	SPAGENE056	Piece 1	1,363
VALVE, DIAPHRAGM FOR TWIN-PUM	SPATHEA007	Box of 1 piece	4,049
VALVE, OVERFLOW BALL FOR RESERVOIR, MAXI PUMP	SPATHEA008	Box of 1 piece	28,461
VALVE, SHUTTER FOR AMBU E	SPATHEA009	Box of 1 piece	26,258
VALVE, SHUTTER FOR PAEDI VALV	SPASTER001	Box of 1 piece	17,703
VEIN COMPRESSOR, ELASTIC BAND (TOURNIQUET)	SUNMISC057	Piece 1	24,268
VIAL GLASS 5ML (PIP)	PKGIMATE007	Piece 1	273
VIM POWDER 1KG	SPEORDR1184	Piece 1	6,112
VINCAMINE CAPSULES 30MG (OXYBRAL)	SPEORDR894	Box of 10 capsules	10,860
VIRUCIDAL ALCOHOL HAND GEL 500ML	CLEANTI016C	1 Bottle	17,700
VITAMIN A 200.000 IU 30 CAPS	MEDVITM027	Piece 1	8,234
VITAMIN B COMPLEX INJ 2 ML AMP	MEDVITM009	Box of 10 ampoules	17,205
VITAMIN B COMPLEX TAB	MEDVITM028	JAR of 1000 Tablets	6,040
VITAMIN B COMPLEX TAB VITAL	MEDVITM010	Box of 100 Tablets	1,260
VITAMIN B1, B6, B12 (NEURORUBINE FORTE)	MEDVITM050C	Box of 20 tablets	13,218
VITAMIN B12 1MG/ML 1ML AMP	MEDVITM012R1	Box of 10 ampoules	9,759
VITAMIN IRON TONIC SYRUP 90ML (HAEMO FORTE)	SPEORDR716	Box of 1 bottle	3,360
VOLINI GEL 30G	MEDNSAI013C	Box of 1 tube	5,400
VOLTAGE STABILISER, SVS500 SOLLATEK (PIP)	EQPPOWP004	Piece 1	303,520
VOLTAGE STABILIZER, SVS 1000 SOLLATEK	EQPPOWP005	Piece 1	528,000
VORTEX MIXER 200V-50Hz	LABEQUP044	Piece 1	715,755
WALKING FRAME IN ALUMINIUM ARTICULATED & FOLDABLE	SUNMISC071C	Piece 1	107,275
WALKING FRAME ON CASTORS – FAZZINI	HOSFURN036	Piece 1	419,712
WARD SCREEN 4 PANEL	HOSFURN003	Box of 1 piece	535,352

WARFARIN 5MG TAB (MH)	MEDCOAG002R1	Box of 28 tablets		5,728
WASH BOTTLE 500ML	LABGENE095	Piece 1		11,979
WASH BOTTLE 50-100ML (PIP)	LABGENE096	Piece 1		5,389
WASHER 61006	SPAGENE050	Box of 1 piece		8,200
WASTE BIN 2 WHEELS & HANDLES, 240L (Red / Yellow / Black) (PIP)	SUNADMI045C	Piece 1		528,346
WASTE BIN , 120L (Red / Yellow / Black / Brown)	SUNADMI043C	Piece 1		372,820
WASTE BIN , 25L (BLACK)	SUNADMI075	Piece 1		161,926
WASTE BIN , 25L (BROWN)	SUNADMI076	Piece 1		161,926
WASTE BIN , 25L (Red / Yellow / Black / Brown)	SUNADMI044C	Piece 1		179,943
WASTE BIN , 25L (RED)	SUNADMI073	Piece 1		161,926
WASTE BIN , 25L (YELLOW)	SUNADMI074	Piece 1		161,926
WASTE BIN , 50L (Red / Yellow / Black / Brown)	SUNADMI042C	Piece 1		274,760
WATER FOR INJECTION 10ML VIAL APDL	MEDELEC011	Box of 50 Vials		4,988
WATER GAUGE GLASS WITH SEALS, IDEN	SPASTER040	Box of 1 piece		184,843
WATER PURIFER 20 LITRES (PURIFAAYA)	EQPSTER018C	Piece 1		90,000
WATER PURIFER 65 LITRES (PURIFAAYA)	EQPSTER019C	Piece 1		324,000
WATERBATH, 14 LTR., WB14 MEMMERT	LABEQUP018	Box of 1 piece		3,306,845
WEIGHING SCALE BABY, DIGITAL 20KGS FAZZINI S7800/S7660	EQPSCAL011	Box of 1 piece		323,820
WEIGHING SCALE CAP 150KG/330LB WITH HEIGHT MEASURE	EQPSCAL010	Box of 1 piece		695,996
WEIGHING SCALE ELECTRONIC, BABY, 20KG/44LB S7550 – FAZZINI	EQPSCAL018	Box of 1 piece		245,243
WEIGHING SCALE MECHANICAL, BABY, 20KG	EQPSCAL013	Box of 1 piece		172,554
WEIGHING SCALE WITH HEIGHT MEASURE	SPEORDR1077	Box of 1 piece		240,720
WEIGHING SCALE, INFANTS HANGING TYPE, MAX. 25KG	EQPSCAL001	Box of 1 piece		165,349
WEIGHING SCALE, MECHANICAL MEDICAL, 150-160KG FAZZINI	EQPSCAL009	Box of 1 piece		111,627
WESTERGREN PIPETTE	LABGENE097	Piece 1		4,506
WESTERGREN PIPETTE BRUSH	LABGENE098	Piece 1		1,055
WESTERGREN RACK 6 PLACES WITH PIPETTES	LABGENE099	Piece 1		274,071
WHEEL CHAIR	HOSFURN011	Box of 1 piece		480,674
WHITFIELD OINTMENT 20G	MEDFUNG017	Box of 1 tube		900

WHITFIELD OINTMENT 25G	MEDFUNG017R1	Box of 12 pieces		11,590
WOUND DRESSING STERILE 70X50MM	SUNDRES018	Piece 1		302
WOUND DRESSING STERILE 120X100MM (PIP)	SUNDRES021	Piece 1		1,148
WOUND DRESSING STERILE150X100MM	SUNDRES023	Piece 1		1,060
WOUND DRESSING STERILE200X100MM	SUNDRES020	Piece 1		1,556
WOUND DRESSING STERILE250X100MM	SUNDRES022	Piece 1		1,503
XLD 500G	LABMICR032	Piece 1		202,078
XLD AGAR 500G	SPEORDR996	Piece 1		453,120
X-RAY DEVELOPER 2KG VITAL	SUNRADI001	Piece 1		99,359
X-RAY DEVELOPER FOR AUTOMATIC PROCESSOR (2X5L)	SPEORDR296	Piece 1		228,267
X-RAY DEVELOPER FOR AUTOMATIC PROCESSOR (2X5L)	SUNRADI041	Piece 1		230,400
X-RAY FILM 18 X 24CM BLUE SENSITIVE	SUNRADI022	Box of 100 pieces		131,858
X-RAY FILM 18 X 43CM GREEN SENSITIVE	SUNRADI039C	Box of 100 pieces		240,000
X-RAY FILM 20 X 40CM BLUE SENSITIVE	SUNRADI023	Box of 100 pieces		228,000
X-RAY FILM 24 X 30CM BLUE SENSITIVE	SUNRADI024	Box of 100 pieces		207,650
X-RAY FILM 24 X 30CM GREEN SENSITIVE	SUNRADI004C	Box of 100 pieces		210,000
X-RAY FILM 30 X 40CM (BLUE SENSITIVE)	SUNRADI005	Box of 100 pieces		307,542
X-RAY FILM 30 X 40CM GREEN SENSITIVE	SUNRADI005C	Box of 100 pieces		360,000
X-RAY FILM 35 X 35CM BLUE SENSITIVE	SUNRADI025	Box of 100 pieces		312,864
X-RAY FILM 35 X 35CM GREEN SENSITIVE	SUNRADI006C	Box of 100 pieces		312,000
X-RAY FILM 35 X 43CM GREEN SENSITIVE	SUNRADI027C	Box of 100 pieces		384,000
X-RAY FILM 43 X 35CM BLUE SENSITIVE	SUNRADI027	Box of 100 pieces		406,866
X-RAY FILM 43 X 35CM FOTOCHEMISCHE VITAL	SUNRADI007	Box of 100 pieces		428,250
X-RAY FILM CASSETTE 18 X 24CM WITH SCREEN, BLUE SENSITIVE	SUNRADI008	Box of 1 piece		304,405
X-RAY FILM CASSETTE 24 X 30CM WITH SCREEN, BLUE SENSITIVE	SUNRADI009	Box of 1 piece		405,720
X-RAY FILM CASSETTE 30 X 40CM WITH SCREEN, BLUE SENSITIVE	SUNRADI010	Box of 1 piece		521,092
X-RAY FILM CASSETTE 35 X 35CM WITH SCREEN, BLUE SENSITIVE	SUNRADI011	Box of 1 piece		538,311
X-RAY FILM CASSETTE 35 X 43CM WITH SCREEN	SUNRADI012	Box of 1 piece		680,618
X-RAY FIXER 2.5KG GST CORPORATION VITAL	SUNRADI013	Box of 1 piece		90,985

X-RAY FIXER FOR AUTOMATIC PROCESSOR (2X5L)	SPEORDR859	Piece 1		230,400
X-RAY FIXER FOR AUTOMATIC PROCESSOR (2X5L)	SUNRADI040	Piece 1		244,800
X-RAY MACHINE, MOBILE STAND, 8KW GENERATOR, 100MA STATION & 40-100KVp tube,APR (ALLENERS-100)	SPEORDR020	Box of 1 piece		48,909,476
X-RAY MACHINE, PORTABLE	EQPRADI018	Piece 1		34,446,468
X-RAY MACHINE, PORTABLE, ALLENERS WITH TABLE AND STAND	SUNRADI018	Piece 1		60,000,000
X-RAY TABLE HORIZONTAL	SPEORDR1209	Piece 1		7,200,000
XYLENE 2.5LTR (PIP)	LABHAEM016	1 Bottle		114,510
ZECUF SYRUP 100ML	MEDCOUG004A	Box of 1 bottle		2,497
ZEDEX SYRUP 100ML	MEDCOUG005	Box of 1 bottle		3,868
ZEDEX SYRUP 100ML	MEDCOUG005C	Box of 1 bottle		3,888
ZINC OXIDE (ZINCAST) 225G	SPEORDR706	Piece 1		12,382
ZINC SULPHATE 20MG TAB	MEDVITM013	Box of 100 Tablets		3,120
ZINC SULPHATE 20MG TAB	MEDVITM013C	Box of 100 Tablets		3,120
Grand Total				

APPENDIX M: KAYUNGA HOSPITAL STAFF LIST

No.	Staffs By Cadre	Salary Scale	No. of staff with similar position
1.	Ag. Medical Superintendent	U4	1
2.	Senior Medical Officer	U3	1
3.	Medical Officers	U4	4
4.	Radiographer	U5	1
5.	Anesthetic Officers	U5	3
6.	Theatre Assistants	U6	2
7.	Orthopedics	U5	1
8.	Pharmacist	U4	1
9.	Dispensers	U5	3
10.	Lab Technologists	U5	5
11.	Lab Assistant	U7	3
12.	Health Inspector	U5	1
13.	Optical Clinical Officer	U5	2
14.	PHDA	U5	2
15.	PCO	U5	1
16.	Senior Clinical Officers	U4	2
17.	Clinical Officers	U5	2
18.	ENT	U7	1
19.	Nutritionist	U4	1
20.	Senior Hospital Administrator *	U3	1
21.	Medical Social Worker	U4	1
22.	Sn. Accounts Assistant	U5	1
23.	Assistant Inventory Officer	U5	1
24.	Stores Assistant*	U5	1
25.	Suppl. Officer	U4	1
26.	Pool Stenographer	U6	1
27.	Medical Records Officers	U7	2
28.	Principal Nursing Officer	U2	1
29.	Senior Nursing Officers	U4	3
30.	Nursing Officers	U5	18
31.	Assistant Nursing Officers	U5	3
32.	Registered Nurse	U7	8
33.	Enrolled Nurses	U7	16
34.	R/Psych.Nurse	U7	1
35.	Registered Midwives	U7	8

36.	Enrolled Midwives	U7	11
37.	R/Comp/Midwives	U7	1
38.	Nursing Assistants	U8	10
39.	Pharmacy Attendants	U8	2
40.	Office Attendant	U8	1
41.	X-ray Attendant	U8	1
42.	Mortuary Attendant	U8	1
43.	Askaris	U8	3
44.	Drivers	U8	2
45.	Porters	U8	4
46.	Electrician	U8	1
47.	Plumber	U8	1
48.	Ag.SHA	U3	1
		Total	143

***Interdicted staff**

Table of Corrections

Name of Student: Kiberu Joshua Hargreaves		Registration Number: 2010-M121-10016
S/Number	Areas of Correction	Action Taken
1	Raising the topic to 'costing' of Health Services in Kayunga Hospital	Corrected the topic
2	Include the information 'need to use this information for planning, budgeting and advocacy' in the recommendation	Information included in the recommendation
3	Research methodology to clearly show the step by step costing methodology	Included the step by step methodology
4	To remove the words 'showing in all the tables'	Remove the words showing in all the tables
5	To provide a sample for estimations of major cost drivers	A table of building and fence costs included in the appendix
6	To arrange list of acronyms /abbreviations in alphabetical order	Arranged list of acronyms /abbreviations in alphabetical order

Signature of student

Name of Supervisor

Signature

Date submitted
