

REPUBLIC OF KENYA

GOVERNMENT OF MAKUENI COUNTY



THE COUNTY TREASURY

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FINANCE BILL 2023

**PROPOSED AMENDMENTS TO THE CURRENT TAXES, FEES AND CHARGES AS CONTAINED
IN FINANCE ACT 2022**

FIRST SCHEDULE: TAXES

PART 1 PROPERTY TAXES

Property taxes are ratable for both freehold land and leasehold land regardless of whether its commercial or residential, the term land rates (commercial)' and Land rates (leasehold) as contained in the Finance Act 2022 has therefore been struck out. The rate struck for purposes of land rates shall remain at two percent (2%) for ratable land/Property as indicated here under.

Revenue stream	Proposal	Unit of Measure	Approved Charges, 2022	Proposed Charges, 2023
Land rates	Land rates	Percentage per plot	2% of the land rated value	2 % of the land rated value

PART 2 ENTERTAINMENT TAXES

Part 2 of first schedule, under entertainment taxes titled (i) Casinos, (ii) Slot Machines and (iii) Gambling rooms has been restructured and placed under one item **Casinos and Gambling Rooms** as indicated below.

The item titled commercial under entertainment has been scrapped as it is ambiguous and does not relate to any stream

PART 2	ENTERTAINMENT TAX/PUBLIC ENTERTAINMENT							
	Item Description	Unit Of Measure	Approved Charges 2022			Proposed charges 2023		
			ZONE A	ZONE B	ZONE C	ZONE A	ZONE B	ZONE C
	Casinos/ Gambling rooms	per year	i.50,000.00 ii.30,000.00 iii.40,000.00	40,000.00 20,000.00 30,000.00	30,000.00 15,000.00 20,000.00	30,000.00	20,000.00	10,000.00

SECOND SCHEDULE: LICENSES AND PERMIT FEES

1.0 ACCOMMODATION AND CATERING

Businesses falling under this category shall henceforth be guided by Tourism Regulatory Authority Classification as indicated below

Details for other businesses falling under this category have been improved to give more clarity for purposes of assessment while category for small distributor- liquor has be scrapped as its no applicable for any business

International hotels, tourist camps, lodging houses, tea and coffee houses, butcheries with meat roasting and soup kitchen facilities, bar, restaurants, membership	ZONE A	ZONE B	ZONE C
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clubs, night clubs and casinos				
Hotel class D over 40 rooms	80,000.00	80,000.00	80,000.00	
Hotel class D from 21-40 rooms	50,000.00	50,000.00	50,000.00	
Hotel class D up to 20 rooms	45,000.00	42,000.00	40,000.00	
Lodges/Motels class B/C over 15 rooms	30,000.00	25,000.00	20,000.00	
Lodges/Motels class B/C 6 - 15 rooms	20,000.00	18,000.00	16,000.00	
Lodges/Motels class B/C up to 5 rooms	10,000.00	9,000.00	8,000.00	
Large restaurant with bar/ membership club seating capacity of over 30	14,000.00	13,000.00	12,000.00	
Large restaurant without bar/ membership club seating capacity of over 30	20,000.00	18,000.00	18,000.00	
Medium restaurant with bar/ membership club seating capacity of between 11 to 30	8,000.00	7,000.00	6,000.00	
Medium restaurant without bar/ membership club seating capacity of between 11 to 30	14,000.00	12,000.00	10,000.00	
Small restaurant with/without bar seating capacity of up to 10	6,800.00	5,800.00	4,800.00	
Large catering house, snack bar, tea house "hotel", no lodging, no alcohol served sitting capacity of over 20	8,000.00	6,000.00	6,000.00	
Medium catering house, snack bar, tea house/ "hotel" sitting capacity between 6 to 20	6,000.00	5,000.00	4,000.00	
Small catering house, snack bar, tea house "hotel", no lodging, no alcohol served sitting capacity up to 6	4,800.00	3,800.00	2,800.00	
Large distributors –Liquor	50,000.00	50,000.00	50,000.00	
Medium distributors-Liquor	30,000.00	30,000.00	30,000.00	
		ZONE A	ZONE B	ZONE C
Large lodging houses with no restaurant and/or bar over 15 rooms	New	20,000	15,000	10,000
Medium lodging houses with no restaurant and/or bar from 6 to 15 rooms	New	15,000	10,000	8,000
Small lodging houses with no restaurant and/or bar up to 5 rooms	New	10,000	8,000	6,000
Large Airbnb over 10 units	New	20,000	15,000	10,000
Medium Airbnb between 6 to 10 units	New	15,000	10,000	8,000
Small Airbnb up to 5 units	New	10,000	8,000	6,000

LIQUOR LICENSE FEES

The charges that had been adjusted downwards in the year 2022 because of COVID 19 pandemic have been readjusted to the previous charges before the pandemic since the situation has normalized.

Further the following liquor licenses have been struck out because they do not apply in the county

- a) Import alcoholic drink license (wholesale)
- b) Traveler’s alcoholic drink license
- c) Railway restaurant liquor license
- d) For removing alcoholic drinks license

LIQUOR LICENSE FEES						
Type of license	Approved Charges 2023			Proposed Charges 2023		
	ZONE A	ZON E B	ZON E C	ZONE A	ZON E B	ZON E C
1.General Retail Alcoholic Drink License	24,000	16,000	12,000	30,000	20,000	15,000
2. Import alcoholic drink license (wholesale)	500,000	250,000	250,000	Struck out	Struck out	Struck out
3. Restaurant alcoholic drink license—	20,000	16,000	12,000	25,000	20,000	15,000
4) Club alcoholic drink license (proprietary club, night club or discotheque).	60,000	50,000	40,000	80,000	60,000	50,000
5. Traveler’s alcoholic drink license				Struck out	Struck out	Struck out
15. Railway restaurant car alcoholic drink license, per car	5,000	5,000	5,000			
16. Temporary or occasional alcoholic drink license, per day on condition that the licensee hold a valid liquor license	1,000	1,000	1,000	3,000	3,000	3,000
18. For removing an alcoholic drink license	500	500	500			

7.0 GENERAL TRADE, WHOLESALE, RETAIL SHOPS AND SERVICES

Item description has been amended to include area and ensure fair assessment, charges remain as previously approved

Item description	Period	Approved Charges 2022
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Distributors, traders, wholesalers, retailers, supermarkets, shops, boutiques, service providers, kiosks, curio shops, Kinyozi, salon, drycleaner, Gym and massage parlour, hardware, welding/ carpentry workshops, garages etc.	Annually	ZONE A	ZONE B	ZONE C
Large, multi-department store, hyper market with over 10000 Sqft	Annually	60,000.00	55,000.00	50,000.00
Medium Super market, department store between 5000 to 10000 Sqft	Annually	30,000.00	28,000.00	25,000.00
Small Super market, department store up to 5000 Sqft	Annually	18,000.00	15,000.00	12,000.00
Large distributors depot above 5000 Sqft	Annually	60,000.00	55,000.00	50,000.00
Medium distributors depot between 3000 to 5000 Sqft	Annually	30,000.00	28,000.00	25,000.00
Small distributors depot up to 3000 Sqft	Annually	20,000.00	15,000.00	12,000.00
Large hardware shop	Annually	30,000.00	20,000.00	15,000.00
Medium Hardware Shop	Annually	15,000.00	12,000.00	10,000.00
Small hardware shop	Annually	8,000.00	6,000.00	4,000.00

THIRD SCHEDULE -CESS AND OTHER CHARGES

PART 2 - SAND AND BUILDING MATERIALS

The six months application for local use license for vehicles between 1-2 tons has been restructured from six months to annual and the fees chargeable increased as detailed here under. In addition, the fee for application of local use license for vehicles above 2 tons has been increased as indicated below. The action has been taken to discourage harvesting of sand from county rivers.

A new charge has been introduced at Kshs 1000 per ton for external/commercial sand mainly targeting excess sand deposits

Further daily charges for tractors per trip for sand for local use has been adjusted upward from Kshs 200 to Kshs 400.while monthly charge has been adjusted from Kshs 7,000 to Kshs10,000

In additional two new charges have been introduced for vehicles of tonnage 2>3 and 3>5 as indicated below.

Cess for other minerals classified under sand has been restructure and transferred to Environmental Licenses And Water Conservation under Part 4 of this schedule

PART 2	SAND AND BUILDING MATERIALS			
		UNIT OF MEASURE	Approved Charges 2022	Proposed Charges 2023
	Application for Local Use license-Vehicle (between 1 ton and 2 Tons but less than 2 tons)	1 year	5,000	7,500
	Application for local use license- Per Vehicle 2 tons and above	1 year	10,000	15,000
	CESS FOR LOCAL USE		Approved 2022	Proposed charges 2023
	Tractors	per trip	200	400
	Vehicles 2>3tons	per trip	NEW	300
	Vehicles 3>5tons	Per trip	NEW	500
	Cess for External Use			
	Commercial Sand	Per ton	New	1,000
	Local use-Monthly Cess fee	Unit Of Measure	Approved charges 2022	Proposed charges 2023
	Vehicles 1>2 tons	Monthly	3,000	3,000
	Tractors	Monthly	7,000.00	10,000.00

PART 3 –FINANCE AND PLANNING

Items falling under Part 3 of third schedule have been scrapped as they are no longer necessary in a digital environment and all the documents referred thereto are available in the county website

PART 3	FINANCE AND PLANNING			
	Item Description	Unit of measure	Approved Charges 2022	Proposed Charges 2023
1	Sale of county budget books	Booklet	100.00	Delete
2	Sale of county appropriation act	Per bill	100.00	Delete
3	Sale of county Acts	Per Act	100.00	Delete
4	Sale of tender document	Per set	1,000.00	Delete

PART 4 ENVIRONMENTAL LICENSES AND WATER CONSERVATION

Cess for construction and industrial Minerals (Dolomite, clays, Quartz, Limestone, Marble, Basalt, Vermiculite, Granite, schist

Cess for other minerals previously classified under sand has been restructured and put under Environmental Licenses and Water Conservation under this part

The new charges under this category are detailed here below

Further in order to regulate and address management of waste in the county, the department responsible for environment has imposed the charges set out below

PART 4	Cess for construction and industrial Minerals	Unit Of Measure	Approved charges 2022	Proposed charges 2023
	2-5 tons or equivalent of tractor	Per trip	charged Per tone	200.00
	5-6 tons or equivalent of pick up	Per trip	charged Per tone	500.00
	6-10 tons or equivalent of canter	Per trip	charged Per tone	700.00
	10-15 tons	Per trip	charged Per tone	1000.00
	Above 15 tons	Per trip	charged Per tone	2000.00
	Copper ore	Per trip	200 per ton	5000.00
	1-2 tons or equivalent of handcart	Per trip	New	100.00
	1-2 tons or equivalent of handcart	Per year	New	10,000.00
	2-5 tons or equivalent of tractor	Per year	New	20,000.00
	5-6 tons or equivalent of pick up	Per year	New	50,000.00
	6-10 tons or equivalent of canter	Per year	New	70,000.00
	10-15 tons	Per year	New	100,000.00
	Above 15 tons	Per year	New	200,000.00

Permit for Dumping Of waste in a designated disposal area				
	1-2 Tones equivalent to a handcart	per incidence	New	500.00
	2 - 5 tons or equivalent of a tractor	per incidence	New	1000.00
	5 - 6 tons or equivalent of pickup	per incidence	New	1500.00
	6-8 tons or equivalent of a Canter	per incidence	New	3,000.00
	8-15 tones or equivalent of FH	per incidence	New	5,000.00
	Anything above FH	per incidence	New	10000.00
	1-2 Tones equivalent to a handcart	per year	New	5,000.00
	2 - 5 tons or equivalent of a tractor	per year	New	10,000.00
	5 - 6 tons or equivalent of pickup	per year	New	20,000.00
	6-8 tons or equivalent of a Canter	per year	New	50,000.00
	8-15 tones or equivalent of FH	per year	New	80,000.00

	Anything above FH	per year	New	100,000.00
	Dumping Of waste by a private transporter without County Waste Dumping Permit at a County designated waste disposal site	per incidence	New	100,000.00

PART: 5,6 AND 7

The cess chargeable to coffee and fruit processing are not applicable and are therefore struck out.

Part 5 and 6 on Agriculture produce cess for Fruits, vegetables and other produce have been reduced because they were comparatively high as compared to those in the neighbouring county..

The charges under Part 7 for ploughing, harrowing , ripping , mowing and other charges under this Part have been reviewed upwards due to a greater extent on fuel and other cost escalation

The department has further introduced new charges under veterinary services on slaughter houses which were in the current act as detailed below and marked new

PART 5	AGRICULTURAL PRODUCE CESS/SERVICE CHARGES			
	Flowers	UNIT OF MEASURE	Approved Charges 2022	PROPOSED 2023
	Flowers/herbs per pickup	Per pickup	1,000.00	To be struck out
	Coffee	Percentage of amount payable to farmer	0.01%	To be struck out
	Fruit Processing	Percentage of amount payable to farmer	0.01%	To be struck out
	Fruits and vegetables Produce per pickup	Per pickup	500.00	To be struck out
	Fruits and vegetables Produce	Up to 2 tonnes	1,000.00	500.00
	Fruits and vegetables Produce	2 to 3 tonnes	1,500.00	1,000.00
	Fruits and vegetables Produce	3 to 5 tonnes	2,000.00	1,500.00
	Fruits and vegetables	5 to 10 tonnes	3,000.00	2,000.00

	Fruits and vegetables	Above 10 tonnes	5,000.00	3,000.00		
PART 6	OTHER CESS					
	Miraa	Per kg	500.00	To be struck out		
		Per bag	2,000.00	To be struck out		
	Muguka	Per basin	250.00	To be struck out		
		Per bag	1,000.00	To be struck out		
	Miraa/Muguka per pickup	Per day	10,000.00	3,000.00		
	Miraa/Muguka per probox	Per day	10,000.00	3,000.00		
	Miraa/Muguka- More than 2 tonnes	Per day	30,000.00	5,000.00		
PART 7	LIVESTOCK AND FISHERIES					
	Livestock auction	Per sale value	2%	2%		
	AGRICULTURAL SERVICE FEES					
			Approved Charges 2023		Proposed Charges 2023	
	Operation	Unit	Dry Rate (Ksh)	Wet Rate (Ksh)	Dry Rate (Ksh)	Wet Rate (Ksh)
	Ploughing	Acre	1,200	1,200	1,500	2,500.00
	Harrowing	Acre	1,500	1,200	1,500	2,000
	Ripping	Acre	1,800	1,500	1,200	2,000
	Raking	Acre	1,500.00	1,000.00	1,000.00	1,500.00
	Mowing	Acre	1,200	1,200	1,200	2,000
	Combined forage harvesting (Mowing/raking/baling)	Bale	60	50	50	70
	Baling	Bale	40	35	40	50
	Sale of county hay/grass	Bale	200.00	200.00	200.00	200.00
	Backhoe services-Excavation	Hour	3,000	3,000.00	3,000	5,000.00
	Trailer transport services per 10kms	10kms	1,200	1,200.00	1,200.00	1,500.00
	FISH AND FISH PRODUCTS					
	Fish traders	Single	1000.00	To be struck out		

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PUBLIC/PRIVATE SLAUGHTER HOUSE								
INSPECTION OF SLAUGHTER HOUSES								
	Item description		Approved Charges 2022			Proposed Charges 2023		
			Zone A	Zone B	Zone C	Zone A	Zone B	Zone C
	Slaughter House Inspection Fee(Class A)	Annually	New	New	New	1,800.00	1,500.00	1,200.00
	Slaughter House Inspection Fee(Class B)	Annually	New	New	New	1,200.00	1,000.00	800.00
	Slaughter House Inspection Fee(Class C)	Annually	New	New	New	800.00	600.00	400.00
	Slaughter House Inspection Fee	Annually	New	New	New	400.00	300.00	200.00

PART 9 TRANSPORT

The daily charges for use of bus park terminus have been scrapped for all public service vehicle and are now restricted to monthly, quarterly and annual charge which is more structured and easier to administer. The charges have been reviewed downwards to discount for advance payment as compared to previously approved daily charge as set out in the schedule

USE OF BUS PARK TERMINUS			
Vehicle type	Unit of measure	Approved Charges, 2022	Proposed Charges, 2023
Buses	Per month	8,000.00	6,500.00
Mini bus	Per month	6,700.00	5,500.00
PSV (10-18 seater)	Per month	4,000.00	3,500.00

PSV 10 seater and below	Per month	1,000.00	1,800.00
Buses	Per quarter	New	14,600.00
Mini bus	Per quarter	New	12,300.00
PSV (10-18 seater)	Per quarter	New	7,800.00
PSV 10 seater and below	Per quarter	New	4,000.00
Buses	Per year	New	46,800.00
Mini bus	Per year	New	39,600.00
PSV (10-18 seater)	Per year	New	25,200.00
PSV 10 seater and below	Per year	New	12,900.00
Vehicles not registered in any SACCO in Makueni (one off)	Per day	2000.00	500.00

PART 11: PART 11 HIRE OF COUNTY ASSETS AND EQUIPMENTS

The following amendments and have been made on two items falling under this category as follows

Part 11B Hire of County Drilling Rig Rates.

The current approved charges for drilling rig are exclusive of casing, Adjustment have been made to include casing as follows

PART 11 B	HIRE OF COUNTY DRILLING RIG-WATER DEPARTMENT			
	Description	Quantity	Approved charges 2022	Proposed charges 2023
	Hire of drilling Rig			
	Commercial Rate	Meter	6,000 without bore hole casing	6300 with bore hole casing
	Public Rate	Meter	4,000 without bore hole casing	5,500 with bore hole casing

PART 11C. HIRE OF COUNTY BUS - DEPARTMENT OF GENDER, CHILDREN, YOUTH AND SOCIAL

The county Buses are given on hire to the public for the purposes such as sporting events and other necessary activities. It proposed that charges for the hire of county bus within and outside Makueni County which was not anchored on the Makueni county finance Act 2022 be imposed.

The fees and charges are based on distance either on dry rate or wet rate depending on the departments guidelines.

Hire of County sports bus -department of Gender, Children, Youth and Social services			
Description	Unit of Measure	Approved Charges 2022	Proposed Charges 2023
Coverage	Distance		Rates
	31-60 KM' from Wote	New	KShs. 2000 (Exclusive

			of fuel and driver expenses
	61-90 KMs from Wote	New	KShs 2500 (Exclusive of fuel and driver expenses)
	121-150 KMs from Wote	New	KShs. 3,500 (Exclusive of fuel and driver expenses)
	100 Kms beyond Makueni County	New	Kshs. 4,500 (Exclusive of fuel and driver expenses)
	150 KMs beyond Makueni County	New	Kshs. 5000 (Exclusive of fuel and driver expenses)
	200 KMs beyond Makueni County	New	Kshs. 5500 (Exclusive of fuel and driver
	250 KMs beyond Makueni boundaries	New	Kshs. 6000 (Exclusive of fuel and driver expenses)
	300 KMS beyond Makueni count Boundaries	New	KShs.6500 (Exclusive Of fuel and driver expenses)
	300+ KMs beyond Makueni county and within	New	Kshs. 7,000 (Exclusive of fuel and driver expenses)

PART 12: LAND BASED REVENUE

1.Sub Division of land has been restructured to ensure that only one rate of charge is applicable per portion regardless of the number of portions being sub-divided for either commercial or residential. In addition a new charge on sub division of agriculture land has been introduces as detailed in the schedule below

2. The Survey fees has been adjusted upward due to escalation of cost associated with this work as detailed below. In addition new charges have been proposed on survey work as indicated below.

PART 12		LAND BASED REVENUE		
			Approved Charges 2022	Proposed Charges 2023
	Sub division fee _Approval Of Subdivision Scheme Plans			
	Commercial per	per portion	2,500.00	2,000.00
	Agricultural		New	1,000.00

	Residential			
	Residential	per portion	1,000.00	1,500.00
	Survey Of Private Land			
	<u>Fixed Survey</u> Survey			
	Plot survey of private/public land upto 50 FT x 100FT	Per plot	10,000	15,000.00
	Plot Survey of Private/public land above 50 FT x 100FT	Per plot	20,000	25,000.00
	Topographical Survey			
	Issuance of allotment letter		Reserved for national government	15,000.00
	Up to 1Hactre (2.5 acres)	Per portion	New	25,000.00
	Above 1Hactare (2.5 acres)	Per portion	New	30,000.00
	Court Evidences	Per attendance	New	2,000.00
	Above 1 acre	Per acre	New	1,000.00

PART 14: CONTRACTORS SITE FEES

The fee for contractors site has been scrapped for this is not applicable.

PART 14	CONTRACTORS SITE FEES			Approved Charges 2022	Proposed Charges 2023
	Building civil contractors for Kshs. 500,000.00 fees	Per contract		17,000.00	Strick out
	Building civil contractors from Kshs. 500,000.00 to 1million fees	Per contract		32,000.00	Strick out

	Building civil contractors for Kshs. 2 million-5 million	Per contract		47,000.00	Strick out
	Building civil contractors for Kshs. 5 million-10 million fees	Per contract		62,000.00	Strick out
	Building civil contractors for over Kshs. 10 million fees	Per contract		105,000.00	Strick out
	Building structural contractors for communication masts	Per site/contract		155,000.00	Strick out

PART 16: OUT DOOR ADVERTISEMENT

The fees for advertisement in the county light boxes for a period not exceeding one month has been introduced and marked as **new** as below. This is meant to take care of periodical advertisement which has been sought in the recent past.

PART 16	OUT DOOR ADVERTISEMENT		Approved Charges 2022	Proposed Charges 2023
	Light Boxes	Per month	New	1,000.00

PART 18: MARKET ENTRANCE FEES

In order to structure market fee, a monthly charge for market slab has been proposed as indicated in Part 18

PART 18	MARKET ENTRANCE FEES			Approved Charges 2022	Proposed Charges 2023
	Market shed Slabs	Per month		New	400.00

PART 27: COUNTY PREMISES HIRE

The Subsidized monthly rent for stall at Emali and Wote Bus Parks has been increased by 20% while the annual ground rent for Marikiti stall in Wote has been increased from Kshs 900 to Kshs 1,000

PART 27	COUNTY PREMISES HIRE			
			Approved Charges 2022	Proposed Charges 2023
	Kiosks around Market shed wote	Per year	900.00	1,000.00
	Wote Bus Park	Per	2,500.00	3,000.00

	stall	Month		
	Emali Bus Park stall	Per Month	2,500.00	3,000.00

PART 30- HEALTH SERVICES

Amendment to health services fees and charges has been made to:

1. Address changes in market prices for commodities and reagents to ensure sustainability of health services. The charges were last reviewed in 2018/2019 hence need to review them
2. Bring on board new items that were previously not incorporated in the Act
3. Scrap charges for guest houses that have since been converted to public offices
4. Enhance charges for the envisioned private wing (Amenity)

The changes are detailed in the table below:

PART 30		HOSPITAL CHARGES		
Index	Code	Item/Service	Rate KSH	
These are charges proposed for private patients once amenity units shall be established at MCRH and makindu sub county hospitals				
			Approved 2022	Proposed 2023
	AT043	Private Bed Fee per day	800.00	1,500.00
1.	AT045	Blood Giving Set	50.00	100.00
2.	AT049	Dressing	50.00	200.00
3.	AT050	Enema	50.00	100.00
4.	AT051	Giving Set	50.00	100.00
5.	AT052	Giving Set (I.V)	50.00	100.00
6.	AT053	Giving Set(I.V Per Set)	50.00	100.00
7.	AT057	N.G Tube	50.00	100.00
8.	AT061	Sterile Gloves	50.00	100.00
9.	AT062	Urine Bag	50.00	100.00
10.	AT043	Ward Days	1,000.00	1,500.00
CLINICS -SPECIAL proposed charges for the special clinics for consultants are proposed charges for clients who are seen and placed by our consultants on aweekly/ monthly hospital visits for checkups.				
1	CR06	Gopc	100.00	200.00
2	CR05	Mopc	100.00	200.00
3	C015	Popc	100.00	200.00
4	C009	Psychiatry	100.00	200.00
GUEST HOUSES The guest houses have since been converted to county offices and therefore charges are no longer applicable				
1	GH01	Breakfast	150.00	00
2	GH02	Guest House (A)	500.00	00
3	GH03	Guest House (B)	600.00	00
4	GH04	Lunch	200.00	00
5	GH05	Service Charge	100.00	00

6	GH06	Supper	200.00	00
MATERNITY				
1	M027	Last Office Procedure	200.00	300.00
MORTUARY				
2	MO003	body preparation	200.00	300.00
OCCUPATIONAL THERAPY				
1	OTD008	Unilateral Back slab	900.00	1000.00
2	OTD016	Wrist Cock-Up Splint	900.00	1000.00
3	OTD029	Back slab upper limb-unilateral	900.00	1000.00
PHARMACY				
1	P104	Anti-D ImmunoglobulinInj	2,500.00	5000.00
2	p061	Mixtard	200.00	400.00
		IV omeprazole	100.00	200.00
		Carvedilol 6,25mg	50.00	150.00
		Augumentine 1g	300.00	300.00
WARD 1(MALE)				
1	I013	Last office Procedure	50.00	300.00
WARD 1(FEMALE)				
2	1061	Nursing Care per day	200.00	300.00
WARD 3(PAEDIATRICS)				
1	I014	N. G. Tube	50.00	100.00
2	I016	Scalve Vein (All Gauge)	5.00	50.00
3	I017	Shaving For Theatre	50.00	100.00
XRAY : There are plans to purchase an Eco and Ecg machine for the county referral hospital in the current financial year.				
1.	XR04	Abdominal U/s	500.00	600.00
2.	X099	Breast U/s	500.00	600.00
3.	x019	Cervical Spine	350.00	500.00
4.	x001	Chest	200.00	300.00
5.	x007	Clavicle	200.00	300.00

6.	X027	Dental	200.00	300.00
7.	x005	Elbow Joint L	200.00	300.00
8.	x009	Femur L	200.00	300.00
9.	x013	Foot L	200.00	300.00
10.	x002	Hand L	200.00	300.00
11.	x010	Hip	200.00	300.00
12.	x006	Humerus	200.00	300.00
13.	x011	Knee Joint L	200.00	300.00
14.	XR01	Lower Standard Occlusal	100.00	200.00
15.	x021	Lumbar Spine	350.00	500.00
16.	x022	Pelvic	300.00	500.00
17.	XR03	Pelvic U/s	500.00	600.00
18.	x004	Radius /Ulna	200.00	300.00
19.	x008	Shoulder L	200.00	300.00
20.	x014	Skull X-Ray	350.00	500.00
21.	x020	Thorac Spine	350.00	500.00
22.	x012	Tibia / Fibula	200.00	300.00
23.	XR05	Upper Standard Occlusal	200.00	300.00
24.	x003	Wrist L	200.00	300.00
XRAY				
1.	XR13	Ankle L	200.00	300.00
2.	XR14	Ankle R	200.00	300.00
3.	XR07	Elbow Joint R	200.00	300.00
4.	XR16	Femur R	200.00	300.00
5.	XR06	Finger	200.00	300.00
6.	XR08	Foot R	200.00	300.00
7.	XR09	Hand R	200.00	300.00
8.	x37	Inguinal/Testicular U/S	500.00	600.00
9.	X36	Inner Upper Arm U/S	500.00	500.00
10.	XR10	Knee Joint R	200.00	300.00
11.	X39	Lateral Oblique Mandle	350.00	500.00
12.	X34	Neck X-ray	200.00	300.00
13.	X030	Neels	200.00	300.00
14.	XR023	Obstetric U/S	500.00	600.00

15.	X104	Plain Abdomen	400.00	500.00
16.	x33	Post Nasal Space X-ray	350.00	500.00
17.	XR11	Shoulder R	200.00	300.00
18.	X35	Thyroid X-ray	200.00	300.00
19.	XR05	Upper Standard Occlusal	200.00	300.00
20.	XR12	Wrist R	200.00	300.00
21.	ECG	Electrocardiogram	New	1,500.00
22.	ECO	Echocardiogram	new	5,000.00