

OFFICE OF THE AUDITOR GENERAL



THE REPUBLIC OF UGANDA

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF
FORT PORTAL REGIONAL REFERRAL HOSPITAL
FOR THE YEAR ENDED 30TH JUNE 2018

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OFFICE OF THE AUDITOR GENERAL
UGANDA

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LIST OF ACRONYMS

Acronym	Meaning
GOU	Government of Uganda
IESBA	International Ethics Standards Board for Accountants
INTOSAI	International Organization of Supreme Audit Institutions
ISSAIs	International Standards of Supreme Audit Institutions
MoFPED	Ministry of Finance Planning & Economic Development
UGX	Uganda Shillings
UHSSIP	Uganda Health Systems Strengthening Investment Project
F/Y	Financial Year

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF
FORT PORTAL REGIONAL REFERRAL HOSPITAL
FOR THE YEAR ENDED 30TH JUNE, 2018

THE RT. HON. SPEAKER OF PARLIAMENT

Opinion

I have audited the accompanying Financial Statements of Fort Portal Regional Referral Hospital for the year ended 30th June 2018. These Financial Statements comprise of the Statement of financial position, the statement of financial performance, and cash flow statement together with other accompanying statements, notes and accounting policies.

In my opinion, the financial statements of Fort Portal Regional Referral Hospital for the year ended 30th June 2018 are prepared, in all material respects, in accordance with Section 51 of the Public Finance Management Act, 2015, and the Financial Reporting Guide, 2018.

Basis of Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statement's section of my report. I am independent of the hospital in accordance with the Constitution of the Republic of Uganda (1995) as amended, the National Audit Act, 2008, the International Ethics Standards Board for Accountants Code of Ethics for Professional Accountants (Parts A and B) (IESBA Code), the International Organization of Supreme Audit Institutions (INTOSAI) Code of Ethics and other independence requirements applicable to performing audits of Financial Statements in Uganda. I have fulfilled my other ethical responsibilities in accordance with the IESBA Code, and in accordance with other ethical requirements applicable to performing audits in Uganda. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, were of most significance in my audit of the financial statements of the current period. These matters were

addressed in the context of my audit of the Financial Statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

I have determined the matters described below as the key audit matters to be communicated in my report.

1.0 Implementation of Budget approved by Parliament

Section 45 (3) of the Public Finance Management Act, 2015 states that " An Accounting Officer shall enter into an annual budget performance contract with the Secretary to the Treasury which shall bind the Accounting Officer to deliver on the activities in the work plan of the vote for a Financial year, submitted under section 13 (15)" of the said Act. It has been observed over years that planned and budgeted for activities of a number of Government entities are not implemented thereby affecting service delivery.

In the overall office wide planning, I assessed risks of inadequate release of funds and failure to undertake budget monitoring and supervision that are likely to be the causes of failure to implement entity planned activities. The focus was put on the planned major outputs of the entities which greatly impact on the wellbeing of communities.

Consequently, I developed specific audit procedures which included the evaluation of the financial and annual physical performance by analysing government releases, testing consistency of planned outputs with the approved budget and verifying the accuracy and completeness of the reported actual outputs.

Based on the procedures performed, I observed that a total of UGX. 7,281,700,000 was budgeted to cater for the Fort Portal Regional Referral Hospital activities. However, by the close of the financial year 90% of the approved budget i.e. UGX. 6,560,525,444 had been received resulting into a budget shortfall of UGX. 721,174,556 (10%).

Management implemented a number of planned activities during the year. However, I noted that some of the planned activities were not implemented as shown in Appendix I. The Accounting Officer attributed the failure to implement activities to the under collection of NTR and unrealized central government grants.

The Accounting Officer is advised to adopt realistic budgeting and engage the relevant authorities to ensure that budgeted funds are released in full.

2.0 Inadequate controls surrounding management of Domestic arrears

There has been persistent accumulation of domestic arrears to unmanageable levels which has led to settlement of arrears that are not authorized and unbudgeted for, inadequately supported and in some instances there has been inadequate recognition and disclosure of the domestic arrears.

Consequently, domestic arrears were considered a key audit matter which needed to be examined to assess the adequacy of the internal controls surrounding management of domestic arrears.

Based on the procedure performed, I observed the following;

2.1 Analysis of Domestic Arrears

Analysis of domestic arrears over the past three years revealed an increase in arrears by UGX 212,921,834 between 2015/2016 and 2016/2017. There was a slight decrease by UGX 1,296,931 between 2016/2017 and 2017/2018. The table below shows a breakdown of the arrears over the past three years;

Financial Year	Pension arrears	Other Domestic arrears	Total Outstanding Commitments
2015/16	0	151,063,879	151,063,879
2016/17	0	363,985,713	363,985,713
2017/18	0	362,688,782	362,688,782

The trend suggests that the hospital has got inadequate controls surrounding management of domestic arrears. The closing balance of UGX 362,688,782 is significant and unless properly managed and controlled, could easily grow to unmanageable levels.

The Accounting Officer explained that the hospital has adequately budgeted for pension, gratuity and utilities in the financial year 2018/19.

I advised the Accounting Officer to ensure that domestic arrears are settled.

2.2 Under Budgeting for Domestic Arrears

Section 13(10) (a) (iv) of the Public Finance Management Act, 2015 defines an annual budget as the financing estimates for the financial year to which the budget relates, including a plan for Government debt and any other financial liabilities for the financial year to which the annual budget relates.

However, it was observed that, for the last two Financial Years the Accounting Officer did not make budget provisions towards settlement of domestic arrears despite accumulation of a total of UGX 362,688,782 in un-paid obligations. See details in table below;

Financial Year	Domestic arrears reported - UGX	Approved Budgeted amount - UGX	Budget Variance - UGX
2015/16	151,063,879	0	151,063,879
2016/17	363,985,713	319,087,000	44,898,713

Failure to budget for domestic arrears can lead to diversions of funds in the subsequent financial year for settlement of such arrears. Besides, Government is exposed to a risk of incurring nugatory expenditure in cases where the suppliers and/or service providers seek legal/court action to recover their outstanding payments.

The Accounting Officer explained that the hospital has adequately budgeted for pension, gratuity and utilities in the financial year 2018/19.

I advised the Accounting Officer to ensure that domestic arrears are settled.

Emphasis of matter

Without qualifying my opinion further, I draw your attention to the following matter disclosed in note 17 (Transfers to the Treasury) in the financial statements.

3.0 Unspent Balances

Section 17 (2) of the PFMA 2015 states that a vote that does not expend money that was appropriated to the vote for the financial year shall at the close of the financial year repay the money to the Consolidated fund.

A review of the financial statements revealed that the entity had unspent balances totalling to UGX. 526,470,300 by the close of the financial year. Failure to absorb funds implied that planned activities were not implemented.

The Accounting Officer acknowledged the shortcoming and attributed it to delay in recruitment and deployment by Health Service Commission and delay in processing of retirement files by Ministry of Public Service.

I advised the Accounting Officer to liaise with the relevant authorities and ensure timely release and utilization of the funds.

Other Matter

In addition to the matters raised above, I consider it necessary to communicate the following matters other than those presented or disclosed in the Financial Statements.

4.0 Unauthorized Excess Expenditure

Section 25 (9) of PFMA 2015 states that any expenditure which is in excess of the appropriated budget of a vote and which is not in accordance with this section shall be treated as loss of public funds as provided for under section 79 (1). Section 10, Paragraph 10.2.4 (e & f) of Treasury Instructions 2017, further states that a vote enters into financial commitments whenever it makes an agreement which involves future financial payments and that a vote shall make such commitments within its appropriated budget estimate limits (subject to the accounting warrants issued) and on the GFMIS.

However, I observed that UGX. 135,862,000 was budgeted on social benefits. However, UGX. 192,228,586 was actually spent hence am excess expenditure of UGX. 56,366,586 implementation of unplanned activities.

The Accounting Officer explained that decentralization of pensioners to the hospital vote came with additional release from MoFPED worth UGX. 139,996,700 to cater for the additional pensioners. Out of which the entity spent UGX. 56,366,586.

I advised the Accounting Officer to always ensure that commitments are within the budgetary provisions.

5.0 Non Delivery of Ambulance Equipment

The hospital entered into a contract to supply an ambulance vide contract reference FH/Supplies/16-17/00034 dated 17/05/2017.

Section GCC 12 of the contract agreement stated that delivery shall be within two weeks after signing of the agreement.

However, by the time of audit verification in December 2018, the ambulance had been delivered but lacked some essential parts yet UGX.299,998,097 (100%) of the contract price had been paid.

The Accounting Officer explained that the supplier delivered partial equipment but only waiting for them to be installed.

I advised the Accounting Officer to ensure that these parts are installed to enable the ambulance be put to use.

Other Information

The Accounting Officer is responsible for the other information. The other information comprises the statement of responsibilities of the Accounting Officer and the commentaries by the Head of Accounts and the Accounting Officer, and other supplementary information. The other information does not include the financial statements and my auditors' report thereon. My opinion on the financial statements does not cover the other information and I do not express an audit opinion or any form of assurance conclusion thereon.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially consistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I have nothing to report in this regard.

Responsibilities of the Accounting Officer for the Financial Statements

Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 45 of the Public Finance Management Act, 2015, the Accounting Officer is accountable to Parliament for the funds and resources of the Fort Portal Regional Referral Hospital.

The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Public Finance Management Act 2015, and the Financial Reporting Guide, 2018, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

In preparing the financial statements, the Accounting Officer is responsible for assessing the Hospital's ability to continue delivering its mandate, disclosing, as applicable, matters related to affecting the delivery of the mandate of the hospital, and using the Financial Reporting Guide 2018 unless the Accounting Officer has a realistic alternative to the contrary.

The Accounting Officer is responsible for overseeing the Hospital's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISSAIs, I exercise professional judgment and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the hospital's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the hospital's ability to deliver its mandate. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the hospital to fail to deliver its mandate.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Accounting Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

I also provide the Accounting Officer with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with him/her all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.

From the matters communicated with the Accounting Officer, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Other Reporting Responsibilities

In accordance with sections 19(1) of the National Audit Act, 2008, I report to you, based on my work described on the audit of Financial Statements, that; except for the matters raised in the compliance with legislation section below, and whose effect has been considered in forming my opinion on the financial statements, the activities, financial transactions and information reflected in the financial statements that have come to my notice during the audit, are in all material respects, in compliance with the authorities which govern them.

Report on the Audit of Compliance with Legislation

The material findings in respect of the compliance criteria for the applicable subject matters are as follows;

6.0 Status of Basic Medical Equipment

A review of the status of the basic medical equipment at Fort Portal Regional Referral Hospital revealed the following issues:

6.1 Lack of Skilled Staff to handle Medical Equipment

Section 2.6.1 of the Service standards & Service delivery standards for the Health Sector, 2016 requires that a suitable qualified person is designated to manage storage, distribution and control of equipment and supplies.

However, I observed that the Facility lacked a qualified person to operate the computed radiography machine to deliver x-ray services.

The Accounting Officer acknowledged the gap and explained that a request for recruitment had been approved by Ministry of Public Service.

I advised the Accounting Officer to ensure that the matter is handled.

6.2 Inadequate Medical Equipment

Section 5.17.4 of the Service standards & Service delivery standards for the Health Sector, 2016 requires that medical equipment is available and properly maintained to meet the needs of the patient population and there is an inventory of all medical equipment updated according to the policy / guidelines.

However, it was observed that the hospital did not have the required basic medical equipment. Details are in **Appendix II**.

Shortage of medical equipment leads to poor screening for conditions and increased financial burden due to referrals hence affecting service delivery.

The Accounting Officer explained that it was true the hospital had some missing medical equipment, however, basic equipment is available.

I advised the Accounting Officer to engage Ministry of Health, Ministry of Finance Planning and Economic Development and other development partners for budget provisions to enable the hospital meet the minimum standards.

6.3 Condition of Medical Equipment

Section 5.17 of the Service standards & Service delivery standards for the Health Sector, 2016 requires that medical equipment is available and properly maintained to meet the needs of the patient population.

It was observed that the hospital failed to properly maintain their medical equipment leading to their breakdown of equipment, wrong diagnosis and increased repair and replacement costs. Furthermore the following was observed at the Health Centres;

- Lack of service level agreement for the Fixed X-Ray machine with fluoroscopy.
- The hospital was failing to use its Computed radiography machine to deliver x-ray services.
- Facility lacked maintenance records for the period under review.

The Accounting Officer explained that this was due to the high cost of consumables and lack of appropriate technological skills.

I advised the Accounting Officer to liaise with Ministry of Health to ensure that the matter is addressed.

6.4 Hospital Governing Board not fully constituted

Section 3 of the guidelines on Hospital Management Boards for Referral Hospitals, 2012 states that the Board comprises 9 members and these will include the Chairperson who shall be a prominent figure of high integrity with minimum required education and eight members. Among other things the Board shall examine and approve the annual budget and work plans and to monitor implementation of those work plans and budget performance.

However, it was observed from the review of the Board minutes that out of the 9 required board members the hospital had only 5 members.

The Accounting Officer responded that this followed recent transfers of health workers and CAO that left the posts became vacant. Request to Ministry of Health to fill vacant positions has been sent and awaiting for response.

I advised the Accounting Officer to ensure that the Board is fully constituted.



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John F.S. Muwanga
AUDITOR GENERAL
KAMPALA

22nd December, 2018

APPENDICES

Appendix I: Activity Performance

Performance Indicators	Set Targets	Annual Achieved	%age achievement
Total number of patients admitted	30,000	29,818	99
Number of Lab test	250,000	189,404	76
Number of Radiology	20,000	11,031	55
Number of Board meetings	5	3	60
Patients referral	120	64	53
Contracts committee meetings	36	6	17
Cesspool emptying	120	8	7
Ante-Natal cases	15,000	11,404	76
Family planning contacts	5,000	3,009	60
No. of immunised	40,000	27,408	69
HCT/RCT	100,000	32,504	33
Blood transfusions	3,500	-	0

Appendix II: Status of basic medical equipment

A. THEATRE		QUANTITY	USE/PURPOSE	EXISTANCE	CONDITION	AUDIT	REMARKS
SN	NAME OF EQUIPMENT						
1.	Anaesthetic Unit, with Vaporizer	10	Used in anaesthetic	3	Functional	Regularly serviced	
2.	Electro surgical unit/ Diathermy	5	Used in surgery	1	Functional	There is a need for 1	
3.	Operating table hydraulic	5	Used for surgical procedures	4	Functional		
4.	Operating light ceiling	5	Provide light during surgery	2	Functional		
5.	Operating light, mobile	5	Provide light during surgery	5			2 are functional; They lack the operating bulbs that are not on the market
6.	Suction machine-electric	5	For sucking fluids, pus and blood from patients	2	Functional		
7.	Mayo table	10	Used during surgeries	8	Functional		
8.	Suction machine-foot operated	10	For sucking fluids, pus and blood from patients	0			
9.	X-ray film viewer	5	For viewing X-rays films	0			
10.	Anaesthetic instruments- intubation, local drug and paediatric	10 @	For administering anaesthesia				
	Resuscitation manual adult	5	For resuscitation of new born babies	1	Functional		
13.	Resuscitation manual infant			1	Functional		
	Oxygen contractors	10	Providing oxygen to patients	1	Functional		

SN	NAME OF EQUIPMENT	QUANTITY	USE / PURPOSE	EXISTING	CONDITION	AUDIT REMARKS
1.	Haemoglobin meter	1	Measuring amount of blood in patient's body	Yes	Not working	
2.	Incubator culture 2 shelves	3	Incubating samples	Yes	Working	
3.	Microscope binocular	5	Microscopic examination of samples	Yes	Working	
4.	Microtome	1	Cutting tissues	No	N/A	
5.	PH meter, Fissions, delta 11-	1	Measuring the sample PH	Yes	Working	

SN	NAME OF EQUIPMENT	QUANTITY	USE/PURPOSE	EXISTANCE	CONDITION
1.	Bd facs calibre	1	CD4/CD8/CD45 count	Yes	Phased out

NB. Due to change in disease prognosis, technological advancement and a shift in population dynamics, the following medical equipment have become a must have in a regional referral hospital laboratory.

SN	NAME OF EQUIPMENT	QUANTITY	USE/PURPOSE	EXISTANCE	CONDITION
2.	220		Measuring light intensity	No	N/A
6.	Photometer	1	For the sterilization of instruments	NO	N/A
7.	Sterilizing unit-non vacuum	1			Not relevant in the lab
8.	Water distillation apparatus	1	Distillation of water	NO	Distiller attached to chemistry analyser
a.	Centrifuge:	4	Separating samples	Yes	Working
b.	Electric 8 place	2	Spinning samples	1	Working
c.	Electric haemocrit	1	Spinning samples	NO	N/A
d.	Manual 4 Bucket	2	Spinning samples	NO	N/A
e.	Electric 24 place	1	Spinning samples	NO	What is available is 16 and 12. The mandate is delivered.
9.	Hot air oven	2	Drying glassware	1	Working
10.	Balance, electronic single pan 2610	1	Weighing reagent powders	2	working
11.	Counter differentials, WBC	1	Blood count-CBC	NO	N/A
12.	ESR apparatus	1	Sedimentation of red blood cells	Yes	Not working
13.	HIV Screening kit	1	Analysis of HIV samples	15*100	working
14.	Shaker VDRL rotator variable	1	Used for screening syphilis	1	working
15.	Refrigerator	1	Reagent storage	10	working

2.	Chemistry analyser	1	LFTs, RFTs, Electrolytes, Lipid profile, cardiac profile, pancreatic profile etc	Yes	Not working
3.	Gene pert	1	MTB assay, HIV quall & VL	2	Working
4.	Biosafety cabinet	1	Sample processing	3	Two working
5.	HB meter hb1c	1	Glycated HB measurement	1	working
6.	HB electrophoresis machine	1	Sickle cell testing	NO	N/A
7.	Hormone analyser	1	ELISAs,PSA,hormones,T3,T4,TSH	NO	N/A
8.	Gas analyser	1	CO ₂ ,O ₂ ,HCO ₃ concentrations	NO	N/A
9.	Histokinette	1	Tissue processing	NO	N/A
10.	Floataion bath	1	Floating tissue sections	Yes	working
11.	Coagulometer	1	Coagulation profile	Yes	working
C. RADIOLOGY / X-RAY DEPARTMENT					
SN	NAME OF EQUIPMENT	QUANTITY	USE/PURPOSE	EXISTANCE	CONDITION
1.	Multi slice spiral CT scan		For specialized imaging of the brain, the spine and other vital organs	0	
2.	Fixed X-Ray machine with fluoroscopy	2	For both conventional and specialized X-ray examination	1	Need servicing and repair (servicing contract)
3.	Mammography	3	For special examination of the breasts to detect masses of cancer	0	
4.	Portable X-ray machine	1	For convention-rays	1	Functional

5.	3D/4D Ultra sound machine	1	Used for scanning in 3 & 4 dimension for proper and detailed diagnosis	0		
6.	2D Ultra Sound machine	2	Used for scan examination of patients	1	Functional	
7.	Computed radiography machine	1	for computerized processing of X-rays	1	Functional	The hospital can't afford the x-ray films
8.	Ultra sound printer	1	Used for printing out ultrasound scan images	1	Functional	
D. MATERNITY						
SN	NAME OF EQUIPMENT	QUANTITY	USE/PURPOSE	EXISTANCE	CONDITION	AUDIT REMARKS
1.	Auto clave	1	Sterilization	1	Functional	
2.	Fetal scopes	5	Fetal heart monitoring	2	Functional	
3.	Vacuum extraction	5	Assist in delivery	2		1 is functional
4.	Infant warmers	10	Providing warmth to babies	1	Functional	
5.	Monitors	10	Vital signs monitors	0		Borrowing from Gynae
6.	Weighing scale	Infant-5	Weight measuring	1	Functional	
7.	Blood warmer	3	Warming blood before transfusion	0		
8.	Infusion pump	2	Feeding unconscious patients	1		
9.	Diagnostic equipment-MCH	5	diagnosis	0		
10.	Diagnostic equipment-Nurse	5	diagnosis	0		
11.	Electric suction machine	3	Resuscitation and suction	0		
12.	Ultrasonic Doppler fetal	3	For the diagnosis of blood conditions including detection of blood clots	0		
13.	Delivery beds	5	For the delivery of babies	5		
14.	Head lamp	3	To aid medical examinations	0		
15.	Oxygen concentrator	2	For administration of Oxygen	1		

16.	Oxygen cylinder	2	For administration of Oxygen	2		
17.	Emergency trolley	2	Specialized trolley for carrying emergency equipment	1		
18.	Incubator infant	5	Incubation of premature babies	6		
19.	Sterilization steam	2	Sterilization of equipment	0		
SN	NAME OF EQUIPMENT	QUANTITY	USE/PURPOSE	EXISTING	CONDITION	AUDIT REMARKS
1.	Haemoglobin meter	1	Measuring amount of blood in patient's body	Yes		
2.	Incubator culture 2 shelves	3	Incubating samples	Yes	Working	Not working
3.	Microscope binocular	5	Microscopic examination of samples	Yes	Working	Working
4.	Microtome	1	Cutting tissues	No	N/A	
5.	PH meter, Fissions, delta 11-220	1	Measuring the sample PH	Yes	Working	
6.	Photometer	1	Measuring light intensity	No	N/A	
7.	Sterilizing unit-non vacuum	1	For the sterilization of instruments	NO	N/A	Not relevant in the lab
8.	Water distillation apparatus	1	Distillation of water	NO	Distiller attached to chemistry analyser	The mandate is delivered
a.	Centrifuge:	4	Separating samples	Yes	Working	
b.	Electric 8 place	2	Spinning samples	1	Working	
c.	Electric haematocrit	1	Spinning samples	NO	N/A	
d.	Manual 4 Bucket	2	Spinning samples	NO	N/A	
e.	Electric 24 place	1	Spinning samples	NO		What is available is 16 and 12. The mandate is delivered.
9.	Hot air oven	2	Drying glassware	1	Working	

10.	Balance, electronic single pan 2610	1	Weighing reagent powders	2	working	
11.	Counter differentials, WBC	1	Blood count-CBC	NO	N/A	
12.	ESR apparatus	1	Sedimentation of red blood cells	Yes	Not working	
13.	HTV Screening kit	1	Analysis of HTV samples	15*100	working	
14.	Shaker VDRL rotator variable	1	Used for screening syphilis	1	working	
15.	Refrigerator	1	Reagent storage	10	working	

NB. Due to change in disease prognosis, technological advancement and a shift in population dynamics, the following medical equipment have become a must have in a regional referral hospital/laboratory.

SN	NAME OF EQUIPMENT	QUANTITY	USE/PURPOSE	EXISTANCE	CONDITION	
1.	Bd facs calibre	1	CD4/CD8/CD45 count	Yes	Phased out	
2.	Chemistry analyser	1	LFTs, RFTs, Electrolytes, Lipid profile, cardiac profile, pancreatic profile etc	Yes	Not working	
3.	Gene pert	1	MTB assay, HTV quall & VL	2	Working	
4.	Biosafety cabinet	1	Sample processing	3	Two working	
5.	HB meter hb1c	1	Glycated HB measurement	1	working	
6.	HB electrophoresis machine	1	Sickle cell testing	NO	N/A	
7.	Hormone analyser	1	ELISAs,PSA,hormones,T3,T4,TSH	NO	N/A	
8.	Gas analyser	1	CO ₂ ,O ₂ ,HCO ₃ concentrations	NO	N/A	
9.	Histokinette	1	Tissue processing	NO	N/A	
10.	Floataion bath	1	Floating tissue sections	Yes	working	
11.	Coagulometer	1	Coagulation profile	Yes	working	

