

**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 30<sup>TH</sup> JUNE 2020**

**OFFICE OF THE AUDITOR GENERAL**

**UGANDA**

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### LIST OF ACRONYMS

Acronym	Meaning
<b>AIA</b>	Appropriation in Aid
<b>F/Y</b>	Financial Year
<b>GOU</b>	Government of Uganda
<b>IESBA</b>	International Ethics Standards Board for Accountants
<b>INTOSAI</b>	International Organization of Supreme Audit Institutions
<b>ISSAIs</b>	International Standards of Supreme Audit Institutions
<b>MoFPED</b>	Ministry of Finance Planning & Economic Development
<b>MOH</b>	Ministry of Health
<b>MOU</b>	Memorandum of Understanding
<b>NAA</b>	National Audit Act
<b>NDP</b>	National Development Plan
<b>NTR</b>	Non Tax Revenue
<b>PBS</b>	Program Budgeting System
<b>PPDA</b>	Public Procurement and Disposal of Assets
<b>TIs</b>	Treasury Instructions
<b>UGX</b>	Uganda Shillings
<b>UHSSIP</b>	Uganda Health Systems Strengthening Investment Project

**REPORT OF THE AUDITOR GENERAL**  
**ON THE FINANCIAL STATEMENTS OF FORT PORTAL REGIONAL**  
**REFERRAL HOSPITAL**  
**FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2020**

**THE RT. HON. SPEAKER OF PARLIAMENT**

**Qualified Opinion**

I have audited the accompanying financial statements of Fort Portal Regional Referral Hospital, which comprise the statement of financial position as at 30<sup>th</sup> June 2020, the statement of financial performance, statement of changes in equity, statement of cash flows, together with other accompanying statements for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In my opinion, except for the financial statements of Fort Portal Regional Referral Hospital for the year ended 30<sup>th</sup> June 2020 are prepared in all material respects, in accordance with section 51 of the Public Finance Management Act (PFMA), 2015 and the Financial Reporting Guide, 2018.

**The basis for Qualified Opinion**

**Mischarge of Expenditure**

A review of the payment file revealed that the Hospital charged expenditure of UGX.157,809,531 on expenditure item code 211103 (Allowances) to pay locally contracted staff salaries and their corresponding statutory deductions instead of charging Budget expenditure Item of 211102 (Contract staff salaries) resulting in a mischarge as shown in **Appendix 1**.

Mischarging of expenditure undermines the importance of the budgeting process and controls as well as the intentions of the appropriating Authority.

The Accounting Officer explained that in the effective financial year 2019/20 when Appropriation in Aid (AIA) was removed from the PBS, all contract staff salaries were transited to the item of General staff allowances. However, evidence of supporting guidance from the Accountant General was not availed for audit.

I advised the Accounting Officer to spend in accordance with the chart of accounts issued by the Accountant General.

I conducted my audit in accordance with the 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 statements 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 Organisation of Supreme Audit Institutions (INTOSAI) Code of Ethics, the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) and other independence requirements applicable to performing audits of financial statements in Uganda. I have fulfilled my ethical responsibilities in accordance with the other requirements and the IESBA Code. 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 Budget Performance**

#### **Implementation of Budget approved by Parliament**

Every year, the government plans and allocates funds to MDAs for the implementation of activities that would enable the country to attain sustainable development. I observed that MDAs have challenges with regard to the implementation of planned activities, which negatively affects service delivery and improvement of the people's wellbeing. As a result, the implementation of the approved budget was considered a key audit matter and during the office-wide planning, I identified risks common with MDAs which include; non-implementation of strategic plans, the underperformance of revenue, implementation of off-budget activities, under absorption of funds, insufficient quantification of outputs, partial and non-implementation of outputs, diversion of funds and challenges in budget monitoring and reporting of performance.

Fort Portal Regional Referral Hospital caters for the nine districts within the Rwenzori Region which include, Kabarole, Kasese, Bundibugyo, Kamwenge, Ntoroko, Kyegegwa, Kyenjojo and Kitagwenda. The catchment area also covers the western Kibaale district and the Eastern Democratic Republic of Congo.

To achieve this mandate, the Hospital planned to implement a number of both recurrent and development deliverables under various programmes. A review of the entity's policy statement and budgets revealed that the Hospital had an approved budget of UGX.10,327,114,481, out of which UGX.9,971,835,985 was released.

The Hospital planned to achieve its deliverables through the implementation of nineteen (19) outputs with a budget of UGX.3, 603,521,255. I sampled seven (7) outputs with a total expenditure of UGX.2,892,563,861 representing 55% of the available resources.

The table below shows a summary of the key deliverables of the Hospital for the financial year 2019/20.

***Table: Showing key deliverables for Fort Portal RRH for the year***

<b>SN</b>	<b>Key Out-put</b>	<b>Amount spent UGX</b>	<b>% of the amount spent to a total of expenditure for key items implemented</b>
1	Payment for gratuity and pension for the hospital	920,233,260	32.%
2	Supply of solar light and installation	39,500,000	1%
3	Consultancy services for development of E-stores for Private wing	22,860,000	0.7%
4	Renovation of the laundry room	14,000,000	0.4%

5	Supply of mattresses with Pvc cover	40,000,000	1%
6	construction of perimeter wall fence	1,637,970,601	57%
7	Supply of Ultra sound machine and dental chairs	218,000,000	8%
<b>Cumulative total and % of key outputs/activities</b>		<b>2,892,563,861</b>	<b>100</b>

The outbreak of the Covid Pandemic affected the implementation of the 2019/20 budget especially activities in the last half of the financial year. As a result, a number of activities were not implemented due to budget cuts and lockdown measures instituted to control the spread of the pandemic.

From the procedures undertaken, I noted the following:

No	Observation	Recommendation																				
1.1	<p><b>Implementation of the Strategic Plan</b></p> <p>The overall Government National Development Plan (NDP II) expired at the end of FY 2019/20. In line with the NDP II, Fort portal Referral Hospital had an approved strategic plan for the period 2017/18 -2019/20, which set out both the long-term and short-term targets to be achieved during the duration of the strategic plan.</p> <p>This being the last year of implementation of the Hospital’s strategic plan, I conducted an assessment of the achievement of the Hospital’s strategic targets/goals.</p> <p>I noted at the time of the audit (August 2020) that out of the planned seven(7) strategic targets/goals, five (5) targets had been fully achieved, while two (2) were partially achieved as indicated in the below and</p> <p><b>Appendix II:</b> <b>The extent of Achievement of 2015/16-2019/2020 Strategic plan by 2019/2020</b></p> <table><tr><th>No</th><th>Level of performance by end of 2019/2020</th><th>No of strategic goals/objectives</th><th>% of the total number of strategic objectives</th></tr><tr><td>1</td><td>Fully achieved</td><td>5</td><td>71%</td></tr><tr><td>2</td><td>Partially achieved</td><td>0</td><td>0</td></tr><tr><td>3</td><td>Not achieved</td><td>2</td><td>29%</td></tr><tr><td></td><td><b>Total</b></td><td><b>7</b></td><td><b>100</b></td></tr></table> <p><b>Source: 4<sup>th</sup> Quarter Program budgeting System</b></p> <p>The un achieved targets include:</p> <ul style="list-style-type: none"><li>• Construction of the perimeter wall</li><li>• Renovation of the laundry area</li></ul> <p><b>Details are in appendix II</b></p> <p>The Accounting Officer explained that the underperformance was due to the fact that some projects were to be implemented for over 3 year period.</p>	No	Level of performance by end of 2019/2020	No of strategic goals/objectives	% of the total number of strategic objectives	1	Fully achieved	5	71%	2	Partially achieved	0	0	3	Not achieved	2	29%		<b>Total</b>	<b>7</b>	<b>100</b>	<p>I urged the Accounting Officer to engage MoFPED to ensure that un achieved targets are rolled over to the new strategic plan for implementation.</p>
No	Level of performance by end of 2019/2020	No of strategic goals/objectives	% of the total number of strategic objectives																			
1	Fully achieved	5	71%																			
2	Partially achieved	0	0																			
3	Not achieved	2	29%																			
	<b>Total</b>	<b>7</b>	<b>100</b>																			

1.2	<b><u>Revenue Performance</u></b>																															
1.2.1	<b><u>Non Tax Revenue Performance</u></b>  I reviewed the NTR estimates, current items and rates charged at vote level for the financial year 2019/2020 and noted that out of the budgeted NTR of UGX.450,000,000 for the financial year 2019/2020, only UGX.464,823,640 was collected representing the performance of 103.2% of the target. The revenue performance was UGX.14,823,640 over and above the budgeted The Accounting Officer attributed over performance to the direct revenue deposits to the NTR Account from Institutions that do their internships at the Hospital.	I commended the Accounting Officer for the excellent performance.																														
1.2.3	<b><u>Performance of GOU receipts</u></b> The entity budgeted to receive UGX. 9,507,012,345 (96%) was warranted, resulting in a shortfall of UGX. 102,136. (4%) of the budget. Revenue shortfalls affect the implementation of planned activities... The Accounting Officer attributed the shortfall to failure by the government to release 4 <sup>th</sup> quarter funds.	The government is commended for excellent performance																														
1.2.4	<b><u>Performance from External Financing</u></b> The entity did not budget to receive any external funding. However, during the year, the entity received UGX 350,491,362 as external/donor financing as shown in details below;  <b><i>Table showing Performance from External Financing</i></b> <table><tr><th>S/NO</th><th>Donor</th><th>Approved Budget" (UGX) "000"</th><th>Total Receipts (UGX) "000"</th><th>Variance (UGX) "000"</th><th>% Performance</th></tr><tr><td>1</td><td>Baylor ug</td><td>0</td><td>31,512</td><td>(31,512)</td><td></td></tr><tr><td>2</td><td>UNICEF</td><td>0</td><td>311,904</td><td>(311,904)</td><td></td></tr><tr><td>6</td><td>Global Fund</td><td>0</td><td>7,075.</td><td>(7,075)</td><td></td></tr><tr><td></td><td></td><td></td><td>350,491</td><td>(350,491)</td><td></td></tr></table> <b><i>Source: (Schedule of projects and subvention balances-Disbursements for the year. Page 38 of the financial statements)</i></b>  The Accounting Officer explained that they did not budget for donations because the funding partners had not provided the indicative planning figure prior to the budgeting time.	S/NO	Donor	Approved Budget" (UGX) "000"	Total Receipts (UGX) "000"	Variance (UGX) "000"	% Performance	1	Baylor ug	0	31,512	(31,512)		2	UNICEF	0	311,904	(311,904)		6	Global Fund	0	7,075.	(7,075)					350,491	(350,491)		I advised the Accounting Officer to always liaise with Development Partners to provide indicative planning figures to enable the Hospital budget accordingly.
S/NO	Donor	Approved Budget" (UGX) "000"	Total Receipts (UGX) "000"	Variance (UGX) "000"	% Performance																											
1	Baylor ug	0	31,512	(31,512)																												
2	UNICEF	0	311,904	(311,904)																												
6	Global Fund	0	7,075.	(7,075)																												
			350,491	(350,491)																												
1.2.4	<b><u>off-Budget Receipts</u></b> I noted that Fort portal Referral Hospital had no off-budget financing.	I commend the Accounting Officer.																														
1.3	<b><u>Under Absorption of Funds</u></b> Out of the total receipts for the financial year of UGX.9,971,835,985, UGX. 9,507,158,154 was spent by the Hospital resulting in an unspent balance of UGX. 464,677,831 representing an absorption level of 95.3.%. The unspent balance at the end of the financial year was subsequently swept back to the consolidated fund account. Under absorption of released funds results in non-implementation of planned activities and negates the purpose for which funds were disbursed. The Accounting Officer attributed the unspent balance to the wage that was released for unfilled vacancies.	I advised the Accounting Officer to liaise with the relevant authorities and ensure vacant positions are filled.																														
1.4	<b><u>Quantification of Outputs/Activities</u></b>  I noted that all the seven (7) sampled, All the seven (7) outputs sampled were fully quantified, as shown below and details are in <b>Appendix III.</b>	I commended the Accounting Officer for this.																														

	<p><b>Table showing quantification of outputs/activities</b></p> <table><tr><th rowspan="2">Details</th><th rowspan="2">No. of outputs</th><th colspan="4">Activity details</th></tr><tr><th>Total no of activities</th><th>No. Fully Quantified activities</th><th>No. Not fully Quantified activities</th><th>% activities quantified</th></tr><tr><td>Fully quantified outputs</td><td>7</td><td>7</td><td>7</td><td>0</td><td>100</td></tr><tr><td>Partially quantified outputs<sup>1</sup></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Not Quantified Outputs</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Total Sampled Outputs</td><td>7</td><td>7</td><td>7</td><td>0</td><td>100</td></tr></table> <p><b>Source: Program budgeting system budget</b></p>	Details	No. of outputs	Activity details				Total no of activities	No. Fully Quantified activities	No. Not fully Quantified activities	% activities quantified	Fully quantified outputs	7	7	7	0	100	Partially quantified outputs <sup>1</sup>	0	0	0	0	0	Not Quantified Outputs	0	0	0	0	0	Total Sampled Outputs	7	7	7	0	100																	
Details	No. of outputs			Activity details																																																
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Fully quantified outputs	7	7	7	0	100																																															
Partially quantified outputs <sup>1</sup>	0	0	0	0	0																																															
Not Quantified Outputs	0	0	0	0	0																																															
Total Sampled Outputs	7	7	7	0	100																																															
1.5	<p><b>Implementation of Quantified out-puts</b></p> <p>I assessed the implementation of seven (7) outputs that were fully quantified with a total of seven activities and noted the following;</p> <ul style="list-style-type: none"><li>• 5 were fully implemented representing 71%</li><li>• 2 were partially implemented representing 29%. Details are attached in <b>Appendix III</b>. Results from of the entity performance are summarized as below;</li></ul> <p><b>Table showing the level of implementation</b></p> <table><tr><th>Category of output</th><th>No of outputs</th><th>% of implementation</th><th>Expenditure UGX Bn</th><th>% proportion to total expenditure</th><th>Total no of activities</th><th>No of Fully implemented activities</th><th>No. Of partially implemented activities</th><th>No of activities that were not implemented</th><th>The extent of implementation of activities per category of output</th></tr><tr><td>Fully implemented outputs<sup>2</sup></td><td>5</td><td>71%</td><td>0.502</td><td>25.5%</td><td>5</td><td>5</td><td>0</td><td>0</td><td></td></tr><tr><td>Partially Implemented outputs<sup>3</sup></td><td>2</td><td>29</td><td>1.467</td><td>74.5%</td><td>2</td><td>0</td><td>2</td><td>0</td><td></td></tr><tr><td>Outputs Not Implemented<sup>4</sup></td><td>0</td><td>0</td><td>0</td><td></td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td></tr><tr><td>Total</td><td>7</td><td>100</td><td>1.970</td><td>100</td><td>7</td><td>5</td><td>2</td><td>0</td><td></td></tr></table> <p><b>Source: Program budgeting system budget</b></p> <p>The Accounting Officer explained that failure to fully implement all planned activities and outputs was due to the fact that some contracts were signed for a period of 3 years like construction of the perimeter wall and the renovation of the laundry area the contract had a variation of more than 15% so they decided to pay the contractor for only works executed leaving out other works not executed.</p>	Category of output	No of outputs	% of implementation	Expenditure UGX Bn	% proportion to total expenditure	Total no of activities	No of Fully implemented activities	No. Of partially implemented activities	No of activities that were not implemented	The extent of implementation of activities per category of output	Fully implemented outputs <sup>2</sup>	5	71%	0.502	25.5%	5	5	0	0		Partially Implemented outputs <sup>3</sup>	2	29	1.467	74.5%	2	0	2	0		Outputs Not Implemented <sup>4</sup>	0	0	0		0	0	0	0	0	Total	7	100	1.970	100	7	5	2	0		<p>I advised the Accounting Officer to devise strategies to ensure that all the partially implemented activities are rolled over to the next financial year and subsequently implemented.</p>
Category of output	No of outputs	% of implementation	Expenditure UGX Bn	% proportion to total expenditure	Total no of activities	No of Fully implemented activities	No. Of partially implemented activities	No of activities that were not implemented	The extent of implementation of activities per category of output																																											
Fully implemented outputs <sup>2</sup>	5	71%	0.502	25.5%	5	5	0	0																																												
Partially Implemented outputs <sup>3</sup>	2	29	1.467	74.5%	2	0	2	0																																												
Outputs Not Implemented <sup>4</sup>	0	0	0		0	0	0	0	0																																											
Total	7	100	1.970	100	7	5	2	0																																												
1.6	<p><b>Preparation and submission of Monitoring plans and reports</b></p> <p>Paragraph 58 of the Budget Execution Circular for 2019/20 requires the Accounting officer to prepare and submit annual monitoring plans for government programs and or projects under his/her vote to the Office of the Prime Minister with a copy to Ministry of Finance, Ministry of Local Government and National Planning Authority for harmonization to ensure</p>	<p>I await the outcome of the commitment made by the Accounting Officer.</p>																																																		

<sup>1</sup>Partially quantified-Some activities within the output were quantified while others were not

<sup>2</sup>Fully implemented output -All the activities within the outputs are fully implemented

<sup>3</sup>Partially implemented output-Activities within the output are either; Fully implemented, partially implemented or not implemented

<sup>4</sup>Outputs not implemented-All the activities within the output not implemented at all



	<p>proper coordination to avoid duplication and fatigue. The accounting Officers are also expected to submit quarterly monitoring reports to the office of the prime minister with a copy to the Ministry of Finance for the attention of the director budget.</p> <p>Contrary to this I noted that;</p> <ul style="list-style-type: none"><li>• The entity did not prepare and submit the annual monitoring plans to MoFPED, MoLG and NPA as required.</li><li>• The entity did not also prepare to submit quarterly monitoring reports to the Office of the Prime Minister and MoFPED as required.</li></ul> <p>This practice is not only contrary to the circular instructions but also hinders efforts of timely monitoring of the implementation of the budget.</p> <p>The Accounting Officer acknowledged the observation and promised to comply.</p>																										
1.7	<p><b><u>Submission of Quarterly Performance Reports</u></b></p> <p>Paragraph 55 of the budget execution circular for the financial year 2019/2020 states that the Accounting Officer is required to submit quarterly performance reports by the 30<sup>th</sup> day of the first month of the following quarter.</p> <p>I noted that the entity submitted performance reports for Q2 and Q4 after the deadline given for submission of the reports as indicated in the table below;</p> <p><b><i>Table showing submission of quarterly performance reports</i></b></p> <table><tr><th>No</th><th>Details</th><th>Deadline for submission</th><th>Actual date of submission</th><th>Comment (submitted in time/ delayed)</th></tr><tr><td>1</td><td>Quarter One</td><td>31/10/2019</td><td>31/10/2019</td><td>N/A</td></tr><tr><td>2</td><td>Quarter Two</td><td>31/01/2020</td><td>5<sup>th</sup>/2/2020</td><td>System errors.</td></tr><tr><td>3</td><td>Quarter Three</td><td>30/04/2020</td><td>30/04/2020</td><td>N/A</td></tr><tr><td>4</td><td>Quarter Four</td><td>31/07/2020</td><td>15<sup>th</sup>/8/2020</td><td>System errors.</td></tr></table> <p><b><i>Program budgeting system quarterly performance reports</i></b></p> <p>Failure to submit performance reports in time is not only contrary to the circular standing instructions it affects the timely evaluation of performance. The Accounting Officer attributed the anomaly to system errors on PBS.</p>	No	Details	Deadline for submission	Actual date of submission	Comment (submitted in time/ delayed)	1	Quarter One	31/10/2019	31/10/2019	N/A	2	Quarter Two	31/01/2020	5 <sup>th</sup> /2/2020	System errors.	3	Quarter Three	30/04/2020	30/04/2020	N/A	4	Quarter Four	31/07/2020	15 <sup>th</sup> /8/2020	System errors.	<p>I advised the Accounting Officer to ensure always engage the PBS support desk of MOFPED for timely resolution of system challenges.</p>
No	Details	Deadline for submission	Actual date of submission	Comment (submitted in time/ delayed)																							
1	Quarter One	31/10/2019	31/10/2019	N/A																							
2	Quarter Two	31/01/2020	5 <sup>th</sup> /2/2020	System errors.																							
3	Quarter Three	30/04/2020	30/04/2020	N/A																							
4	Quarter Four	31/07/2020	15 <sup>th</sup> /8/2020	System errors.																							
1.8	<p><b><u>Accuracy of Performance reports submitted</u></b></p> <p>Paragraph 55 of the budget execution circular for the financial year 2019/2020 states that the Accounting Officer is required to submit quarterly performance reports by the 30<sup>th</sup> day of the first month of the following quarter. These reports should clearly indicate the actual performance against the planned outputs and performance for each quarter showing the quantity/quality and physical location of the reported outputs against expenditure.</p> <p>The audit revealed that there were no reports for the activities reviewed that were prepared by the entity.</p> <p><b><i>Table showing accuracy of performance reports submitted</i></b></p> <table><tr><th>No</th><th>Activity details</th><th>Level of performance reported by the entity</th><th>Level of performance as verified by the audit team</th><th>Variance</th></tr><tr><td>1</td><td>Payment for gratuity and pension for the hospital</td><td>N/A</td><td>No performance reports</td><td>N/A</td></tr><tr><td>2</td><td>Supply of</td><td>N/A</td><td>No</td><td>N/A</td></tr></table>	No	Activity details	Level of performance reported by the entity	Level of performance as verified by the audit team	Variance	1	Payment for gratuity and pension for the hospital	N/A	No performance reports	N/A	2	Supply of	N/A	No	N/A	<p>I advise the Accounting Officer to ensure performance reports are prepared.</p>										
No	Activity details	Level of performance reported by the entity	Level of performance as verified by the audit team	Variance																							
1	Payment for gratuity and pension for the hospital	N/A	No performance reports	N/A																							
2	Supply of	N/A	No	N/A																							

		solar light and installation		performance reports			
	3	Consultancy services for the development of E-stores for Private wing	N/A	No performance reports	N/A		
	4	Renovation of the laundry room	N/A	No performance reports	N/A		
	5	Supply of mattresses with Pvc cover	N/A	No performance reports	N/A		
	6	construction of perimeter wall fence	N/A	No performance reports	N/A		
	7	Supply of Ultra sound machine and dental chairs	N/A	No performance reports.	N/A		
	<p><b>Program budgeting system quarterly reports</b></p> <p>Inaccuracies in performance reports negatively affect the reliability of the information and mislead users of the reports and failure to produce the reports is a disservice to users.</p> <p>The Accounting Officer claimed that Reports were prepared and availed. However, for the activities reviewed no reports were availed.</p>						

## 2.0 **Management of Covid - 19 Interventions**

The government of Uganda instituted a number of interventions to respond to the Covid 19 outbreak. Key among these included supplementary funding to enable the entities to respond to the threat and effects of the pandemic on Ugandans. In addition to the supplementary funding, the government encouraged citizens to make voluntary contributions to the State.

Because the response to the pandemic was emergent in nature, i.e. it was neither anticipated nor planned for, there was a risk that the entities that participated in this intervention may experience challenges in optimally applying the availed resource to address the effects of the pandemic. I, therefore, considered this as a key audit matter and subsequently developed procedures to assess how entities managed the interventions and to satisfy myself that this was done in compliance with the applicable laws, regulations and guidelines.

I specifically focused on; establishing how much funds were received, the extent of absorption of the funds, the existence of approved work plans, compliance with PPDA legal framework, the existence of proper accountability for the funds, ensuring that there was accurate reporting among others. Based on the work performed I noted the following;

No	Observation	Recommendation
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2.1	<p><b><u>Receipts and utilization of funds by the entity</u></b></p> <p><b><u>Receipts</u></b> The entity received a total of UGX 270,000,000 from different sources as summarised in the table below</p> <table border="1"> <thead> <tr> <th>No.</th><th>Details/Source</th><th>Amount (UGX)</th></tr> </thead> <tbody> <tr> <td>1</td><td>Receipts from Treasury</td><td></td></tr> <tr> <td>1.1</td><td>Supplementary budget allocation</td><td>270,000,000</td></tr> <tr> <td></td><td><b>Sub Total</b></td><td>270,000,000</td></tr> <tr> <td></td><td><b>Sub Total</b></td><td></td></tr> <tr> <td></td><td><b>Total Receipts</b></td><td>270,000,000</td></tr> </tbody> </table>	No.	Details/Source	Amount (UGX)	1	Receipts from Treasury		1.1	Supplementary budget allocation	270,000,000		<b>Sub Total</b>	270,000,000		<b>Sub Total</b>			<b>Total Receipts</b>	270,000,000	
No.	Details/Source	Amount (UGX)																		
1	Receipts from Treasury																			
1.1	Supplementary budget allocation	270,000,000																		
	<b>Sub Total</b>	270,000,000																		
	<b>Sub Total</b>																			
	<b>Total Receipts</b>	270,000,000																		
2.2	<p><b><u>Absorption and utilization of funds</u></b> According to letter Ref.ADM.105/309/23 of 27<sup>th</sup> April 2020, Ministry of Health released UGX.270, 000,000 to the Hospital account to support the Regional Referral Hospital for COVID-19 Pandemic in Coordination, Case Management in Isolation Unit, Infection Prevention and Control, Surveillance for alert Management and referral of Samples from the districts. The implementation was to be done in accordance with the approved work plan and accountability submitted as soon as the implementation is done. I noted at the time of audit (August 2020), that out of the total receipts of UGX UGX.270, 000,000 the entity absorbed UGX.89,009,282 representing an absorption level of 33.%. leaving a balance of UGX 183,286,718 on the account.</p>	I advised the Accounting Officer to always spend funds as approved and on only eligible items																		
2.3	<p><b><u>Preparation and approval of work plans</u></b> Paragraph 23 of the Budget Execution Circular 2019/20 requires that all supplementary budget requests must be supported by a realistic work plan and budget. I noted that the entity prepared work plans to guide the utilization of funds that were received.</p>	I commended the Accounting Officer																		
2.4	<p><b><u>Accountability of funds</u></b> Paragraph 10.10.1 of the Treasury Instructions, 2017 requires that all payments must be adequately supported with sufficient details to enable them to be checked without reference to other documents.  I reviewed expenditure records availed and noted the following;</p> <ul style="list-style-type: none"> <li>I noted that funds amounting to UGX <b>22,855,500</b> were unaccounted for at the time of the audit <b>Appendix IV (a).</b></li> <li>I observed that accountabilities for funds amounting to UGX. <b>12,158,000</b> was lacking as shown in <b>Appendix IV (b).</b></li> <li>UGX 11,465,000 on unbudgeted for activities. Appendix V</li> </ul>	I advised the Accounting Officer to ensure that all funds are accounted for.																		

## **Other Matters**

I consider it necessary to communicate the following matters others than those presented or disclosed in the financial statements:

### **3.0 Lack of a Functional Hospital Governing Board**

Section 3 of the Guidelines on Hospital Management Boards for referral Hospital 2003, mandates the Minister of Health to appoint members of Hospital Management Boards to provide an oversight role in the management of the affairs of the regional referral hospital. Section 4.3 (I) of the Guidelines on Hospital Management Boards for referral hospitals (2003) provides that the Board shall meet at least quarterly (3months) to conduct hospital business. However, during the audit, I noted that the Hospital was operating without a Board for almost 1 year which created gaps in policy formulation. The absence of the Board slows down decision making and affects the efficiency and governance of the hospital leading to poor service delivery.

The Accounting Officer explained that the matter was being addressed and further stated that out of the five districts, three districts had nominated names of their members.

I advised the Accounting Officer to engage the remaining two districts and ensure that the Board is put in place.

### **4.0 Hospital Private Wing**

#### **4.1 Lack of an Approved Work plan and Budget in the Private Wing**

Section 3 (1) of Ministry of Health guidelines for the management of private wings of health units in Uganda 2003, requires a private wing to develop comprehensive strategic plans spanning a period of 3-5 years. Annual slices of these plans will be developed every year as annual work plans or operational plans.

Section 4.3.1 (Budgeting), of the same guidelines, stipulates that a private wing budget should be made for every financial year and all expenditures will be based on this budget. This budget should mirror the different ledger categories/accounts making it easy to do budget monitoring and the making of financial reports related to the budget.

Contrary to the guidelines, the Hospital's private wing didn't have an approved work plan and budget for the financial year 2019/2020.

In the absence of a work plan and budget, there is a risk of abuse of Non-Tax Revenue collected by the private wing.

The Accounting Officer explained that the work plan for the private wing was embedded in the General Hospital work plan. However, a review of the General Hospital work plan revealed that the private wing work plan was not included.

The matter requires urgent attention.

#### **4.2 Lack of an Approved Fees Structure in the Private Wing**

Section 4.3.2 of Ministry of Health guidelines for the management of private wings of health units in Uganda 2003, requires a private wing committee to set fees Structure which should be approved by the hospital Board of Governors and that the fees

structure should be made public by displaying on the hospital notice board and other strategic locations.

It was, however, noted that the private wing does not have a private wing committee and in effect no fee structure was set, approved by the board and no displays of fees structure on the notice board and strategic locations was done.

Lack of approved fee structure may lead to overcharging of patients.

The Accounting Officer explained that the fee structure is available but pending approval by the Hospital Board.

I advised the Accounting Officer to set up a private wing Committee for the proper function of the private wing and ensure that the fee structure is approved.

## **5.0 Under Staffing**

It was observed that the Hospital had an approved structure of 433 positions. However out of 433 positions only 310 (72%) positions were filled, leaving 123 (28%) positions including the senior positions of Consultants, senior procurement officer and an Accountant vacant. Understaffing leads to over load of the existing staff and undermines the delivery of services to the Community.

The Accounting Officer explained that the Hospital had continued to engage the relevant authorities by declaring the vacant posts.

I advised the Accounting Officer to follow up the matter with the relevant authorities and ensure that the vacant positions are filled.

## **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.

## **Management's Responsibility for the Financial Statements**

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

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

In preparing the financial statements, the Accounting Officer is responsible for assessing the Hospital's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless the Accounting Officer has a realistic alternative to the contrary.

### **Auditor General'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 ISSAI's, 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 my 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 Section 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 compliance with legislation section below, and whose effect has been considered in forming my opinion on 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 Fleet Management**

The increasing demand for accountability and better management of public resources by various stakeholders in Uganda such as the Executive arm of Government, Parliament, Citizenry, Donors, and Civil Society, among others, has prompted the Office of the Auditor General (OAG) to select fleet management as one of the audit themes for the audit year 2020. The detailed motivation for the audit is because of the importance of Vehicles in response to National Emergencies and General Delivery of Public Service, the executive's Concern on Management of Government Motor vehicles, the public outcry on the misuse of Government Vehicles and Government substantial expenditure on Purchase of Vehicles.

Consequently, I developed specific audit procedures to Ascertain whether government vehicles were;



- Acquired in compliance with Government vehicle acquisition guidelines;
- Are comprehensively recorded in the assets register to ensure their proper management;
- Are adequately allocated, operated and utilized to enable the delivery of public service;
- Are properly and regularly maintained to achieve optimal performance, increased useful lives and reduced running costs; and
- Are disposed in compliance with PPDA guidelines, and disposal proceeds properly accounted for.

Based on the procedures performed, I made the following observations;

	<b>Key Observations</b>	<b>Audit Recommendation/Comment</b>
<b>6.0</b>	<b><u>ACQUISITION OF MOTOR VEHICLES</u></b>	
<b>6.1</b>	<b><u>Funding</u></b> During the three (3) financial years: 2017/18-2019/20; the Hospital did not plan to spend on the acquisition of vehicles from both project and Government funding Consequently, there were no funds spent on the acquisition of vehicles over the three (3) year period under review	
<b>6.2</b>	<b><u>MOTOR VEHICLE RECORDING</u></b>	
<b>6.2.1</b>	<b><u>Improper maintenance of Motor Vehicle Records</u></b> I noted that the Hospital did not maintain an assets register to record all its vehicles	I advised the Accounting Officer to enforce the maintenance of proper vehicle records to achieve the desired safety and efficient utilization of the fleet.
<b>6.3</b>	<b><u>Un-updated Asset Management Module in the Financial Management system</u></b>	I advised the Accounting Officer


	<p>Paragraph 10.13.4 of the Tis, 2017 requires all fixed assets acquisitions to be captured in the fixed assets module of the Government Computerised Financial Management Information System (GFMIS). I noted that 03 vehicles (50.%) out of 06 vehicles owned by the Hospital over the 3 years were captured in the fixed assets module of the GFMIS.</p> <p>This may lead to misstatement of assets recorded in the financial statements, and pause challenges in the reconciliation of the fixed assets register using system information.</p> <p>The Accounting Officer explained that the office of Accountant General was already supporting the update of the register as required</p>	<p>to ensure that the IFMS asset module is regularly updated to enable accurate recording of fixed assets in the financial statements, and maintenance of a comprehensive assets register.</p>														
<p>6.4</p> <p>6.4.1</p>	<p><b><u>MOTOR VEHICLE USAGE</u></b></p> <p><b><u>Existence of a fleet management policy and guidelines</u></b></p> <p>I noted that the Hospital did not have a policy on Motor vehicle management to guide the usage and eliminate theft, losses, wastage and misuse of motor vehicles. This affects the entity's ability to address its unique motor vehicle challenges which may not be envisaged in the standing Orders and Treasury Accounting Instructions.</p> <p>The Accounting Officer explained that the Hospital uses log books, vehicle/transport request forms and gate passes in managing the fleet. And efforts were underway to consolidate the above good practices to develop guidelines and policies based on experience and prevailing circumstances in the Hospital with a view to proper fleet management.</p>	<p>I advised the Accounting Officer to put in place a vehicle management policy streamlining usage of vehicles to eliminate wastage and misuse of vehicles.</p>														
<p>6.5</p>	<p><b><u>Motor Vehicle allocation</u></b></p> <p>A review of the motor vehicle allocation to officers in the Hospital revealed no inappropriate allocation of vehicles.</p>	<p>I Commended the Accounting Officer</p>														
<p>6.6</p>	<p><b><u>Support to Entity Service Delivery</u></b></p> <p>A review of the vehicle allocation to key service centers in the Hospital revealed that the patient's service unit was not adequately allocated vehicles as indicated in the table below;</p> <table><tr><td>S N</td><td>Unit/Department requiring vehicles</td><td>No. of vehicles allocated</td><td>Type of vehicles allocated</td><td>Are allocated vehicles adequate and appropriate (YES/NO)</td><td>Reasons for inadequate allocation</td><td>Effects</td></tr><tr><td>1</td><td>Patient's Service</td><td>02</td><td>Land cruiser Ambulance</td><td>No</td><td>Not given</td><td>Possible deaths due to delayed delivery of patient to hospital and other reference centers</td></tr></table> <p>Inadequate allocation of vehicles to the above departments/units affected the efforts of the unit, thus affecting the level of service delivery in regard to patient services. The Accounting Officer explained that the Hospital does not have enough vehicles. However, the few that are available are all accessible to all departments</p>	S N	Unit/Department requiring vehicles	No. of vehicles allocated	Type of vehicles allocated	Are allocated vehicles adequate and appropriate (YES/NO)	Reasons for inadequate allocation	Effects	1	Patient's Service	02	Land cruiser Ambulance	No	Not given	Possible deaths due to delayed delivery of patient to hospital and other reference centers	<p>I advised the Accounting Officer to always rationalize the allocation of vehicles in the various departments/units of the District/Municipality to ensure effective and efficient service delivery in the departments.</p>
S N	Unit/Department requiring vehicles	No. of vehicles allocated	Type of vehicles allocated	Are allocated vehicles adequate and appropriate (YES/NO)	Reasons for inadequate allocation	Effects										
1	Patient's Service	02	Land cruiser Ambulance	No	Not given	Possible deaths due to delayed delivery of patient to hospital and other reference centers										



	and Hospital services. At the moment, three (3) functional ambulances are allocated to patient services, the rest of the vehicles are still used for patient resettlement and follow-up, community outreaches, disease surveillance, and staff transport																															
6.7 6.7.1	<p><b><u>VEHICLE MAINTENANCE</u></b></p> <p><b><u>Adequacy of Vehicle Maintenance Funding</u></b></p> <p>I noted that the Hospital spent a total of UGX 111,510,877 against the vehicle maintenance budget of UGX 150,977,000 for the 3 FYs 2017/18 – 2019/20 reflecting a funding shortfall to the tune of UGX 39,466,123 which is 26 % of the budgeted vehicle maintenance funds as indicated in the table below;</p> <table><tr><th>FY</th><th>Vehicle Maintenance Budget (A)</th><th>No. of operational entity motor Vehicles (B)</th><th>Amount spent (C)</th><th>Average spending per vehicle (C/B)</th><th>Variance (A-C)</th></tr><tr><td>2017/18</td><td>73,906,000</td><td>10</td><td>52,340,481</td><td>5,234,048</td><td>21,565,519</td></tr><tr><td>2018/19</td><td>34,771,000</td><td>11</td><td>24,906,833</td><td>2,264,258</td><td>9,864,167</td></tr><tr><td>2019/20</td><td>42,300,000</td><td>12</td><td>34,263,563</td><td>2,855,297</td><td>8,036,437</td></tr><tr><td>Total</td><td>150,977,000</td><td></td><td>111,510,877</td><td></td><td>39,466,123</td></tr></table> <p>The Hospital's annual average vehicle maintenance cost decreased from UGX 5,234,048 in the FY 2017/18 to UGX 2,855,297, which is 45%. This is an indication that the cost of vehicle maintenance is lower, and this is partly caused by negligence and poor management of the fleet as illustrated by the grounded vehicles. shown below;</p> <div></div> <p>I further noted that the hospital did not prepare maintenance work plans to guide its vehicle maintenance initiatives during the 3 years which may lead to haphazard maintenance activities that could lead to wasteful expenditure since costs are not monitored according to plans.</p> <p>The Accounting Officer explained that the funds remained unspent because of bounced Local Purchase Orders.</p> <p>He further explained that the Nissan double cabin and the land cruiser were grounded and uneconomical to repair.</p>	FY	Vehicle Maintenance Budget (A)	No. of operational entity motor Vehicles (B)	Amount spent (C)	Average spending per vehicle (C/B)	Variance (A-C)	2017/18	73,906,000	10	52,340,481	5,234,048	21,565,519	2018/19	34,771,000	11	24,906,833	2,264,258	9,864,167	2019/20	42,300,000	12	34,263,563	2,855,297	8,036,437	Total	150,977,000		111,510,877		39,466,123	<p>I advised the Accounting Officer to devise strategies that would ensure proper vehicle maintenance.</p> <p>In addition, the Accounting Officer should ensure the preparation of proper vehicle maintenance plans to monitor vehicle maintenance costs.</p>
FY	Vehicle Maintenance Budget (A)	No. of operational entity motor Vehicles (B)	Amount spent (C)	Average spending per vehicle (C/B)	Variance (A-C)																											
2017/18	73,906,000	10	52,340,481	5,234,048	21,565,519																											
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2019/20	42,300,000	12	34,263,563	2,855,297	8,036,437																											
Total	150,977,000		111,510,877		39,466,123																											
6.7	<p><b><u>Non-Compliance With Disposal Conditions</u></b></p> <p>Paragraph 15.11.1 of the TIs, 2017 requires that where it is considered that vehicles have reached the end of their useful life; are beyond economical repair or are unserviceable for any other reason, or have become redundant through obsolescence; shall be retained until a sufficient quantity is accumulated to merit the convening of a Board of Survey to inspect them, and it shall be the duty of such Board to determine the action to be taken, including the decision to board them off.</p> <p>I reviewed of the Hospital's Board of survey reports and noted that that 06 vehicles had exceeded the recommended 5 years useful life, while 01 vehicles had its mileage above the recommended 250,000km, hence due for disposal. Details in the tables below:</p>	<p>I advised the Accounting Officer to expedite the disposal process to avoid further deterioration.</p>																														

Details	Years in use			Mileage	
	1-5 yrs	6-10 yrs	Above 10 yrs	Below 250,000km	Above 250,000km
	02	03	03	07	01
Total					

Notable among the vehicles for disposal was hospital Ambulance registration number UG 1520 M recommended for boarding off by the board of survey of June 2018 but to date had not been boarded off.



Delayed disposal leads to further deterioration and consequently loss in resale value.

The Accounting Officer explained that due to scarcity of vehicles, budget constraints to acquire new vehicles and the ban by the government to procure new vehicles, Management continued to push on with aged/aging vehicles to sustain service delivery. However, management had liaised with the Board of Survey team to ensure some old vehicles in poor running condition are disposed of.

## 7.0 **Payment of Salaries to Employees who had retired**

Public standing Orders of 2010 (B-a) (12) on General rules on Payment of Salaries require that payment of a salary to a Public officer shall be stopped immediately the officer ceases to render services to Government under whatever circumstances including death.

Contrary to the regulations, the Hospital paid a sum of UGX 11,103,807 as salaries to individuals who had retired from public service as shown in details in **Appendix VI**. This caused a financial loss to Government.

The Accounting Officer acknowledged the anomaly and promised to make recoveries from the beneficiary's monthly pension.

I advised the Accounting Officer to ensure full recovery of the funds.

## 8.0 **Status Of Medical Equipment**

Medical Equipment represents a substantial asset in the health care delivery system; including maternal care and it needs to be managed efficiently. Moreover, the way in which it is purchased, managed and used can influence the quality of health care delivered to patients. Medical equipment can also pose a risk to patients and staff, particularly if used improperly. In addition, routine/periodic and corrective maintenance of medical equipment is key in achieving safe and cost-effective management of medical equipment.

It is against this background that the status of basic medical equipment for maternal health was selected as an area of focus in the audit of the financial year ending 30th June 2020.

Based on my audit I made the following observations;

### 8.1 **Lack of Adequate Medical Equipment at the Regional Referral Hospital**

Section 7.26 to 7.28 of Health Sector Service standards & Service delivery standards, 2016 defines the appropriate functional equipment and tools required for handling normal delivery, resuscitation of new born, and emergency care and resuscitation of mothers.

I observed that the Hospital lacked adequate medical equipment as indicated in **Appendix VII**.

Consequently, the health facility was not able to provide adequate screening and diagnostic services to the patients.

The Accounting Officer attributed the shortcoming to inadequate financing.

I advised the Accounting Officer to liaise with the Ministry of Health to ensure that adequate Medical Equipment is procured.

### 8.2 **Non-Functioning Equipment**

During a physical inspection of the medical equipment, I noted that some Hospital equipment had broken down and were non-functional details in the table below;

***Table showing broken down equipment***

S/N	Medical Equipment	NO	Location	Status
1	Ultra sound portable scan	1	Gaenacology	Non functional
2	Oxygen concentrator	1	Gaenacology	Non functional
3	Oxygen head	1	Gaenacology	Non-functional
4	Theatre table	1	Gaenacology	Non functional
5	Arm bags	2	Gaenacology	Non functional
6	BP machines	3	Gaenacology	Non functional
7	Patient screen	1	Gaenacology	Non functional

Consequently, some of the service delivery activities are affected.

The Accounting Officer explained that some of the non-functional equipment is beyond repair while others were assessed for repair and or replacement during the financial year 2020/2021.

I advised the Accounting Officer to ensure that non-functional medical equipment is repaired and those beyond repair be disposed of.

### 8.3 **Inspection of Medical Equipment in selected wards/departments**


I inspected the Radiology Department of the Hospital to check on the functionality of the medical Equipment in the department.

The Department has X-ray machines and Ultra sound machines and the following were the audit observations.

#### 8.3.1 **Ultra Sound Machines**

The department had 3 Ultra sound machines out of which two (2) ultra sound machines were donated by JICA. However, only one machine is functional.

The functional ultra sound machine has a capacity to work on 20 patients per day but due to the overwhelming number of patients who need scan services, the machine is forced to work on 60 patients per day. This is a risk that the only one machine which is functional will also breakdown;

Medical Equipment	Audit remarks
	<p>This machine was donated by JICA. The machine is currently not functional.</p> <p>The machine has a screen and powering problem.</p> <p>It has never been maintained by the mechanical workshop officials of the Hospital.</p>

The Accounting Officer explained that the ultrasound machine has been repaired and is now functional.

The Accounting Officer was advised to liaise with the relevant service provider to ensure that the medical Equipment are regularly serviced to mitigate possible breakdown.



John F.S. Muwanga  
**AUDITOR GENERAL**

18<sup>th</sup> December 2020

## **APPENDICES**

### **Appendix 1: Mischarge of Expenditure**

<b>EFT</b>	<b>Supplier</b>	<b>description</b>	<b>Distribution Amount</b>	<b>Budget Line Charged</b>	<b>budget line</b>
25827252	Alex Mugenyi	salary arrears for the month of July and Aug 2019	514,692	211103	Allowances
27487731	Alex Mugenyi	contract salary for the month of January 2020	297,346	211103	Allowances
26978884	Alex Mugenyi	contract staff salary for the month of Dec 19	297,346	211103	Allowances
26403148	Alex Mugenyi	contract staff salary for the month of Nov 19	297,346	211103	Allowances
26097029	Alex Mugenyi	contract staff salary for the month of October 2019	297,346	211103	Allowances
28647640	Alex Mugenyi	salary for contract staff for March 2020	297,346	211103	Allowances
25760913	Alex Mugenyi	salary for contract staff for the month of Sep 2019	297,346	211103	Allowances
28243057	Alex Mugenyi	salary for the month of Feb 2020	297,346	211103	Allowances
26978885	Amuru Shamim	contract staff salary for the month of Dec 19	460,460	211103	Allowances
26403149	Amuru Shamim	contract staff salary for the month of Nov 19	460,460	211103	Allowances
26097030	Amuru Shamim	contract staff salary for the month of October 2019	460,460	211103	Allowances
29058855	Amuru Shamim	salary for contract staff for Apr 20	460,460	211103	Allowances
28647641	Amuru Shamim	salary for contract staff for Mar 20	460,460	211103	Allowances
29679313	Amuru Shamim	salary for contract staff for May 20	460,460	211103	Allowances
25759952	Amuru Shamim	salary for contract staff for Sep 2019	460,460	211103	Allowances
28243058	Amuru Shamim	salary for the month of Feb 20	460,460	211103	Allowances
30008470	Amuru Shamim	salary for the month of Jun 20	460,460	211103	Allowances
27487733	Andrew Gaaki	contract salary for the month of January 2020	297,346	211103	Allowances
26978887	Andrew Gaaki	contract staff salary for the month of Dec 19	297,346	211103	Allowances
26403151	Andrew Gaaki	contract staff salary for the month of Nov 19	297,346	211103	Allowances
26097032	Andrew Gaaki	contract staff salary for the month of October 2019	297,346	211103	Allowances
29058857	Andrew Gaaki	salary for contract staff for the month of Apr20	297,346	211103	Allowances
28647643	Andrew Gaaki	salary for contract staff for March 2020	297,346	211103	Allowances
29679315	Andrew Gaaki	salary for contract staff for May 20	297,346	211103	Allowances
25759954	Andrew Gaaki	salary for contract staff for the month of Sep 2019	297,346	211103	Allowances
28243060	Andrew Gaaki	salary for the month of Feb 2020	297,346	211103	Allowances

30008472	Andrew Gaaki	salary for the month of June 2020	297,346	211103	Allowances
27487752	Anna Ayebale	contract salary for the month of January 2020	309,143	211103	Allowances
26978893	Anna Ayebale	contract staff salary for the month of Dec 19	309,143	211103	Allowances
24674072	Anna Ayebale	contract staff salary for the month of July 2019	309,143	211103	Allowances
26403165	Anna Ayebale	contract staff salary for the month of Nov 19	309,143	211103	Allowances
26096994	Anna Ayebale	contract staff salary for the month of October 2019	309,143	211103	Allowances
29058805	Anna Ayebale	salary for contract staff for Apr 20	309,143	211103	Allowances
25055837	Anna Ayebale	salary for contract staff for the month of Aug 19	309,143	211103	Allowances
28647601	Anna Ayebale	salary for contract staff for Mar 20	309,143	211103	Allowances
29679342	Anna Ayebale	salary for contract staff for May 20	309,143	211103	Allowances
25759917	Anna Ayebale	salary for contract staff for the month of Sep 2019	309,143	211103	Allowances
28243078	Anna Ayebale	salary for the month of Feb 20	309,143	211103	Allowances
30008475	Anna Ayebale	salary for the month of Jun 20	309,143	211103	Allowances
27487740	Bamanyisa Julius	contract salary for the month of January 2020	460,460	211103	Allowances
26978840	Bamanyisa Julius	contract staff salary for the month of Dec19	460,460	211103	Allowances
24674260	Bamanyisa Julius	contract staff salary for the month of July 2019	460,460	211103	Allowances
26403154	Bamanyisa Julius	contract staff salary for the month of Nov19	460,460	211103	Allowances
26097060	Bamanyisa Julius	contract staff salary for the month of October 2019	460,460	211103	Allowances
29058760	Bamanyisa Julius	salary for contract staff for the month of Apr20	460,460	211103	Allowances
25056391	Bamanyisa Julius	salary for contract staff for the month of Aug19	460,460	211103	Allowances
25760838	Bamanyisa Julius	salary for contract staff for the month of Sep 2019	460,460	211103	Allowances
28243067	Bamanyisa Julius	salary for the month of Feb 20	460,460	211103	Allowances
28647589	Bamanyisa Julius	salary for contract staff for Mar 20	460,460	211103	Allowances
29679328	Bamanyisa Julius	salary for contract staff for May 20	460,460	211103	Allowances
30008414	Bamanyisa Julius	salary for the month of Jun 20	460,460	211103	Allowances
29679372	Christine Alowo	salary for contract staff for May 20	518,971	211103	Allowances
30008574	Christine Alowo	salary for the month of Jun 20	518,971	211103	Allowances
29679369	Christopher Ajuna	salary for contract staff for May 2020	271,174	211103	Allowances
30008572	Christopher Ajuna	salary for the month of June 2020	271,174	211103	Allowances
29679368	Danis Komugabe	salary for contract staff for May 2020	271,174	211103	Allowances

30008571	Danis Komugabe	salary for the month of June 2020	271,174	211103	Allowances
24674266	David Mwirumubi	salary for contract staff for the month of July 19	1,531,660	211103	Allowances
27487743	Gladys Peace	contract salary for the month of January 2020	309,143	211103	Allowances
26978853	Gladys Peace	contract staff salary for the month of Dec 19	309,143	211103	Allowances
24674262	Gladys Peace	contract staff salary for the month of July 2019	309,143	211103	Allowances
26403156	Gladys Peace	contract staff salary for the month of Nov 19	309,143	211103	Allowances
26097062	Gladys Peace	contract staff salary for the month of October 2019	309,143	211103	Allowances
29058776	Gladys Peace	salary for contract staff for Apr 20	309,143	211103	Allowances
25055774	Gladys Peace	salary for contract staff for the month of Aug 19	309,143	211103	Allowances
28647591	Gladys Peace	salary for contract staff for Mar 20	309,143	211103	Allowances
29679331	Gladys Peace	salary for contract staff for May 20	309,143	211103	Allowances
25760903	Gladys Peace	salary for contract staff for the month of Sep 2019	309,143	211103	Allowances
28243069	Gladys Peace	salary for the month of Feb 20	309,143	211103	Allowances
30008430	Gladys Peace	salary for the month of Jun 20	309,143	211103	Allowances
29679370	James Mwijukye	salary for contract staff for May 2020	271,174	211103	Allowances
30008573	James Mwijukye	salary for the month of June 2020	271,174	211103	Allowances
27487749	John Kyalimpa	contract salary for the month of January 2020	518,971	211103	Allowances
26978890	John Kyalimpa	contract staff salary for the month of Dec 19	518,971	211103	Allowances
26096991	John Kyalimpa	contract staff salary for the month of October 2019	518,971	211103	Allowances
29058794	John Kyalimpa	salary for contract staff for Apr 20	518,971	211103	Allowances
25055834	John Kyalimpa	salary for contract staff for the month of Aug 19	518,971	211103	Allowances
24674069	John Kyalimpa	salary for contract staff for the month of July 19	518,971	211103	Allowances
28647598	John Kyalimpa	salary for contract staff for Mar 20	518,971	211103	Allowances
29679339	John Kyalimpa	salary for contract staff for May 20	518,971	211103	Allowances
26403162	John Kyalimpa	salary for contract staff for the month of Nov 19	518,971	211103	Allowances
25759914	John Kyalimpa	salary for contract staff for the month of Sep 2019	518,971	211103	Allowances
28243075	John Kyalimpa	salary for the month of Feb 20	518,971	211103	Allowances
30008453	John Kyalimpa	salary for the month of Jun 20	518,971	211103	Allowances
27487728	Joseline Ayebale	contract salary for the month of January 2020	460,460	211103	Allowances
26978866	Joseline Ayebale	contract staff salary for the month of Dec 19	460,460	211103	Allowances

26097026	Joseline Ayebale	contract staff salary for the month of October 2019	460,460	211103	Allowances
29058838	Joseline Ayebale	salary for contract staff for Apr 20	460,460	211103	Allowances
28647637	Joseline Ayebale	salary for contract staff for Mar 20	460,460	211103	Allowances
29679310	Joseline Ayebale	salary for contract staff for May 20	460,460	211103	Allowances
26403145	Joseline Ayebale	salary for contract staff for the month of Nov 19	460,460	211103	Allowances
25760910	Joseline Ayebale	salary for contract staff for the month of Sep 2019	460,460	211103	Allowances
28243054	Joseline Ayebale	salary for the month of Feb 20	460,460	211103	Allowances
30008643	Joseline Ayebale	salary for the month of Jun 20	460,460	211103	Allowances
29679365	Joseph Mukasa	salary for contract staff for May 2020	271,174	211103	Allowances
30008546	Joseph Mukasa	salary for the month of June 2020	271,174	211103	Allowances
27487741	Karungi Carolyne	contract salary for the month of January 2020	460,460	211103	Allowances
26978842	Karungi Carolyne	contract staff salary for the month of Dec 19	460,460	211103	Allowances
26403155	Karungi Carolyne	contract staff salary for the month of Nov 19	460,460	211103	Allowances
26097061	Karungi Carolyne	contract staff salary for the month of October 2019	460,460	211103	Allowances
29058762	Karungi Carolyne	salary for contract staff for Apr 20	460,460	211103	Allowances
25056392	Karungi Carolyne	salary for contract staff for the month of Aug 19	460,460	211103	Allowances
24674261	Karungi Carolyne	salary for contract staff for the month of July 19	460,460	211103	Allowances
28647590	Karungi Carolyne	salary for contract staff for Mar 20	460,460	211103	Allowances
29679329	Karungi Carolyne	salary for contract staff for May 20	460,460	211103	Allowances
25760839	Karungi Carolyne	salary for contract staff for the month of Sep 2019	460,460	211103	Allowances
28243068	Karungi Carolyne	salary for the month of Feb 20	460,460	211103	Allowances
30008416	Karungi Carolyne	salary for the month of Jun 20	460,460	211103	Allowances
27487751	Lilian Kayonga	contract salary for the month of January 2020	460,460	211103	Allowances
26978892	Lilian Kayonga	contract staff salary for the month of Dec 19	460,460	211103	Allowances
26403164	Lilian Kayonga	contract staff salary for the month of Nov 19	460,460	211103	Allowances
26096993	Lilian Kayonga	contract staff salary for the month of October 2019	460,460	211103	Allowances
29058804	Lilian Kayonga	salary for contract staff for Apr 20	460,460	211103	Allowances
25055836	Lilian Kayonga	salary for contract staff for the month of Aug 19	460,460	211103	Allowances
24674071	Lilian Kayonga	salary for contract staff for the month of July 19	460,460	211103	Allowances
28647600	Lilian Kayonga	salary for contract staff for Mar 20	460,460	211103	Allowances



29679341	Lilian Kayonga	salary for contract staff for May 20	460,460	211103	Allowances
25759916	Lilian Kayonga	salary for contract staff for the month of Sep 2019	460,460	211103	Allowances
28243077	Lilian Kayonga	salary for the month of Feb 20	460,460	211103	Allowances
30008474	Lilian Kayonga	salary for the month of Jun 20	460,460	211103	Allowances
29679373	Margaret Kavakure Mukankusi	salary for contract staff for May 2020	271,174	211103	Allowances
30008593	Margaret Kavakure Mukankusi	salary for the month of June 2020	271,174	211103	Allowances
27487748	Margret Kobusinge	contract salary for the month of January 2020	460,460	211103	Allowances
26978872	Margret Kobusinge	contract staff salary for the month of Dec 19	460,460	211103	Allowances
26096986	Margret Kobusinge	contract staff salary for the month of October 2019	460,460	211103	Allowances
25056402	Margret Kobusinge	salary for contract staff for the month of Aug 19	460,460	211103	Allowances
25056402	Margret Kobusinge	salary for contract staff for the month of July 19	460,460	211103	Allowances
26403161	Margret Kobusinge	salary for contract staff for the month of Nov 19	460,460	211103	Allowances
25759912	Margret Kobusinge	salary for contract staff for the month of Sep 2019	460,460	211103	Allowances
27487747	Mebra Tibenda	contract salary for the month of January 2020	460,460	211103	Allowances
26978871	Mebra Tibenda	contract staff salary for the month of Dec 19	460,460	211103	Allowances
26096985	Mebra Tibenda	contract staff salary for the month of October 2019	460,460	211103	Allowances
29058791	Mebra Tibenda	salary for contract staff for Apr 20	460,460	211103	Allowances
25055793	Mebra Tibenda	salary for contract staff for the month of Aug 19	460,460	211103	Allowances
25055793	Mebra Tibenda	salary for contract staff for the month of July 19	460,460	211103	Allowances
28647595	Mebra Tibenda	salary for contract staff for Mar 20	460,460	211103	Allowances
29679335	Mebra Tibenda	salary for contract staff for May 20	460,460	211103	Allowances
26403160	Mebra Tibenda	salary for contract staff for the month of Nov 19	460,460	211103	Allowances
25760908	Mebra Tibenda	salary for contract staff for the month of Sep 2019	460,460	211103	Allowances
28243074	Mebra Tibenda	salary for the month of Feb 20	460,460	211103	Allowances
30008448	Mebra Tibenda	salary for the month of Jun 20	460,460	211103	Allowances
27487736	Nason Murungi	contract salary for the month of January 2020	460,460	211103	Allowances
26978729	Nason Murungi	contract staff salary for the month of Dec 19	460,460	211103	Allowances
26097048	Nason Murungi	contract staff salary for the month of October 2019	460,460	211103	Allowances

29058670	Nason Murungi	salary for contract staff for Apr 20	460,460	211103	Allowances
25055536	Nason Murungi	salary for contract staff for the month of Aug 19	460,460	211103	Allowances
24674256	Nason Murungi	salary for contract staff for the month of July 19	460,460	211103	Allowances
28647657	Nason Murungi	salary for contract staff for Mar 20	460,460	211103	Allowances
29679322	Nason Murungi	salary for contract staff for May 20	460,460	211103	Allowances
26403153	Nason Murungi	salary for contract staff for the month of Nov 19	460,460	211103	Allowances
25760916	Nason Murungi	salary for contract staff for the month of Sep 2019	460,460	211103	Allowances
28243064	Nason Murungi	salary for the month of Feb 20	460,460	211103	Allowances
30008648	Nason Murungi	salary for the month of Jun 20	460,460	211103	Allowances
26290331	National Social Security Fund-Fund Contributions	contract staff contribution towards NSSF for the month of Oct 19	1,834,631	211103	Allowances
26290332	National Social Security Fund-Fund Contributions	contract staff contribution towards NSSF for Sep 19	1,834,631	211103	Allowances
27567995	National Social Security Fund-Fund Contributions	NSSF contribution for the month of Dec 19	1,834,631	211103	Allowances
27567994	National Social Security Fund-Fund Contributions	NSSF contribution for Jan 20	1,834,631	211103	Allowances
26494631	National Social Security Fund-Fund Contributions	staff contributions towards NSSF	1,834,631	211103	Allowances
29679374	Patrick Kusemererwa	salary for contract staff for May 20	309,143	211103	Allowances
30008594	Patrick Kusemererwa	salary for the month of Jun 20	309,143	211103	Allowances
30272655	Paul Bwambale Jensen	salary for contract staff for May and Jun 2020 to be paid to Asiimwe Patrick	542,348	211103	Allowances
29679367	Paul Bwambale Jensen	salary for contract staff for May 2020	271,174	211103	Allowances
30008570	Paul Bwambale Jensen	salary for the month of June 2020	271,174	211103	Allowances

27487750	Perusi Kiiza	contract salary for the month of January 2020	460,460	211103	Allowances
26978891	Perusi Kiiza	contract staff salary for the month of Dec 19	460,460	211103	Allowances
26096992	Perusi Kiiza	contract staff salary for the month of October 2019	460,460	211103	Allowances
29058795	Perusi Kiiza	salary for contract staff for Apr 20	460,460	211103	Allowances
25055835	Perusi Kiiza	salary for contract staff for the month of Aug 19	460,460	211103	Allowances
24674070	Perusi Kiiza	salary for contract staff for the month of July 19	460,460	211103	Allowances
28647599	Perusi Kiiza	salary for contract staff for Mar 20	460,460	211103	Allowances
29679340	Perusi Kiiza	salary for contract staff for May 20	460,460	211103	Allowances
26403163	Perusi Kiiza	salary for contract staff for the month of Nov 19	460,460	211103	Allowances
25759915	Perusi Kiiza	salary for contract staff for the month of Sep 2019	460,460	211103	Allowances
28243076	Perusi Kiiza	salary for the month of Feb 20	460,460	211103	Allowances
30008473	Perusi Kiiza	salary for the month of Jun20	460,460	211103	Allowances
27487730	Proscovia Namulinda	contract salary for the month of January 2020	460,460	211103	Allowances
26978870	Proscovia Namulinda	contract staff salary for the month of Dec 19	460,460	211103	Allowances
26097028	Proscovia Namulinda	contract staff salary for the month of October 2019	460,460	211103	Allowances
29058854	Proscovia Namulinda	salary for contract staff for Apr 20	460,460	211103	Allowances
28647639	Proscovia Namulinda	salary for contract staff for the month of mar20	460,460	211103	Allowances
29679312	Proscovia Namulinda	salary for contract staff for May 20	460,460	211103	Allowances
26403147	Proscovia Namulinda	salary for contract staff for the month of Nov 19	460,460	211103	Allowances
25760912	Proscovia Namulinda	salary for contract staff for the month of Sep 2019	460,460	211103	Allowances
28243056	Proscovia Namulinda	salary for the month of Feb 20	460,460	211103	Allowances
30008469	Proscovia Namulinda	salary for the month of Jun20	460,460	211103	Allowances
27487727	Racheal Biira	contract salary for the month of January 2020	460,460	211103	Allowances

26978865	Racheal Biira	contract staff salary for the month of Dec 19	460,460	211103	Allowances
26097025	Racheal Biira	contract staff salary for the month of October 2019	460,460	211103	Allowances
29058837	Racheal Biira	salary for contract staff for Apr 20	460,460	211103	Allowances
28647636	Racheal Biira	salary for contract staff for Mar 20	460,460	211103	Allowances
29679309	Racheal Biira	salary for contract staff for May 20	460,460	211103	Allowances
26403144	Racheal Biira	salary for contract staff for the month of Nov 19	460,460	211103	Allowances
25760909	Racheal Biira	salary for contract staff for the month of Sep 2019	460,460	211103	Allowances
28243053	Racheal Biira	salary for the month of Feb 20	460,460	211103	Allowances
30008623	Racheal Biira	salary for the month of Jun 20	460,460	211103	Allowances
27487732	Rauben Asaba	contract salary for the month of January 2020	297,346	211103	Allowances
26978886	Rauben Asaba	contract staff salary for the month of Dec 19	297,346	211103	Allowances
26403150	Rauben Asaba	contract staff salary for the month of Nov 19	297,346	211103	Allowances
26097031	Rauben Asaba	contract staff salary for the month of October 2019	297,346	211103	Allowances
29058856	Rauben Asaba	salary for contract staff for Apr 20	297,346	211103	Allowances
28647642	Rauben Asaba	salary for contract staff for March 2020	297,346	211103	Allowances
29679314	Rauben Asaba	salary for contract staff for May 20	297,346	211103	Allowances
25759953	Rauben Asaba	salary for contract staff for the month of Sep 2019	297,346	211103	Allowances
28243059	Rauben Asaba	salary for the month of Feb 2020	297,346	211103	Allowances
30008471	Rauben Asaba	salary for the month of June 2020	297,346	211103	Allowances
27487735	Robert Atuyam E	contract salary for the month of January 2020	460,460	211103	Allowances
26978708	Robert Atuyam E	contract staff salary for the month of Dec 19	460,460	211103	Allowances
26097047	Robert Atuyam E	contract staff salary for the month of October 2019	460,460	211103	Allowances
29058668	Robert Atuyam E	salary for contract staff for Apr 20	460,460	211103	Allowances
25055534	Robert Atuyam E	salary for contract staff for the month of Aug 19	460,460	211103	Allowances
24674255	Robert Atuyam E	salary for contract staff for the month of July 19	460,460	211103	Allowances
28647656	Robert Atuyam E	salary for contract staff for Mar 20	460,460	211103	Allowances
29679321	Robert Atuyam E	salary for contract staff for May 20	460,460	211103	Allowances
26403152	Robert Atuyam E	salary for contract staff for the month of Nov 19	460,460	211103	Allowances
25760915	Robert Atuyam E	salary for contract staff for the month of Sep 2019	460,460	211103	Allowances
28243063	Robert Atuyam E	salary for the month of Feb 20	460,460	211103	Allowances

30008646	Robert Atuyam E	salary for the month of Jun 20	460,460	211103	Allowances
29679363	Ruth Tuhaise	salary for contract staff for May 20	460,460	211103	Allowances
30008545	Ruth Tuhaise	salary for the month of Jun 20	460,460	211103	Allowances
27487746	Samuel Aliganyira	contract salary for the month of January 2020	460,460	211103	Allowances
26978856	Samuel Aliganyira	contract staff salary for the month of Dec 19	460,460	211103	Allowances
26096984	Samuel Aliganyira	contract staff salary for the month of October 2019	460,460	211103	Allowances
29058779	Samuel Aliganyira	salary for contract staff for Apr 20	460,460	211103	Allowances
25056395	Samuel Aliganyira	salary for contract staff for the month of Aug 19	460,460	211103	Allowances
24674265	Samuel Aliganyira	salary for contract staff for the month of July 19	460,460	211103	Allowances
28647594	Samuel Aliganyira	salary for contract staff for Mar 20	460,460	211103	Allowances
29679334	Samuel Aliganyira	salary for contract staff for May 20	460,460	211103	Allowances
26403159	Samuel Aliganyira	salary for contract staff for the month of Nov 19	460,460	211103	Allowances
25760907	Samuel Aliganyira	salary for contract staff for the month of Sep 2019	460,460	211103	Allowances
28243073	Samuel Aliganyira	salary for the month of Feb 20	460,460	211103	Allowances
30008433	Samuel Aliganyira	salary for the month of Jun 20	460,460	211103	Allowances
29679366	Samuel Mwesigye	salary for contract staff for May 2020	271,174	211103	Allowances
30008569	Samuel Mwesigye	salary for the month of June 2020	271,174	211103	Allowances
27487744	Sarah Kembabazi	contract salary for the month of January 2020	681,919	211103	Allowances
26978854	Sarah Kembabazi	contract staff salary for the month of Dec 19	681,919	211103	Allowances
26096982	Sarah Kembabazi	contract staff salary for the month of October 2019	681,919	211103	Allowances
29058777	Sarah Kembabazi	salary for contract staff for Apr 20	681,919	211103	Allowances
25056393	Sarah Kembabazi	salary for contract staff for the month of Aug 19	681,919	211103	Allowances
24674263	Sarah Kembabazi	salary for contract staff for the month of July 19	681,919	211103	Allowances
28647592	Sarah Kembabazi	salary for contract staff for Mar 20	681,919	211103	Allowances
29679332	Sarah Kembabazi	salary for contract staff for May 20	681,919	211103	Allowances
26403157	Sarah Kembabazi	salary for contract staff for the month of Nov 19	681,919	211103	Allowances
25760905	Sarah Kembabazi	salary for contract staff for the month of Sep 2019	681,919	211103	Allowances
28243071	Sarah Kembabazi	salary for the month of Feb 20	681,919	211103	Allowances
30008431	Sarah Kembabazi	salary for the month of Jun 20	681,919	211103	Allowances
27487745	Sarah Komuhimbo	contract salary for the month of January 2020	460,460	211103	Allowances

26978855	Sarah Komuhimbo	contract staff salary for the month of Dec 19	460,460	211103	Allowances
26096983	Sarah Komuhimbo	contract staff salary for the month of October 2019	460,460	211103	Allowances
29058778	Sarah Komuhimbo	salary for contract staff for Apr 20	460,460	211103	Allowances
25056394	Sarah Komuhimbo	salary for contract staff for the month of Aug 19	460,460	211103	Allowances
24674264	Sarah Komuhimbo	salary for contract staff for the month of July 19	460,460	211103	Allowances
28647593	Sarah Komuhimbo	salary for contract staff for Mar 20	460,460	211103	Allowances
29679333	Sarah Komuhimbo	salary for contract staff for May 20	460,460	211103	Allowances
26403158	Sarah Komuhimbo	salary for contract staff for the month of Nov 19	460,460	211103	Allowances
25760906	Sarah Komuhimbo	salary for contract staff for the month of Sep 2019	460,460	211103	Allowances
28243072	Sarah Komuhimbo	salary for the month of Feb 20	460,460	211103	Allowances
30008432	Sarah Komuhimbo	salary for the month of Jun 20	460,460	211103	Allowances
29303021	Sophie Alineitwe	salary for April 2020	277,660	211103	Allowances
29679338	Sophie Alineitwe	salary for contract staff for May 2020	271,174	211103	Allowances
30008452	Sophie Alineitwe	salary for the month of June 2020	271,174	211103	Allowances
25279190	Uganda Revenue Authority	PAYE deducted for contract staff salary earnings during the month of July 2019	1,614,151	211103	Allowances
25059165	Uganda Revenue Authority	PAYE deducted from contract staff salary for the month of Aug 19	981,171	211103	Allowances
30024491	Uganda Revenue Authority Collections	Deductions (PAYE) for Jun 20	1,993,413	211103	Allowances
29688527	Uganda Revenue Authority Collections	PAYE for contract staff for May 2020	1,993,413	211103	Allowances
29304502	Uganda Revenue Authority Collections	PAYE for contract staff for Apr 20	1,993,413	211103	Allowances
27573607	Uganda Revenue Authority Collections	contract staff PAYE for the month of Jan 20	1,828,507	211103	Allowances
27016229	Uganda Revenue Authority Collections	Deduction for Dec 2019 for contract staff	1,828,507	211103	Allowances

25762013	Uganda Revenue Authority Collections	PAYE deduction for the month of sep19 for contract staff	1,828,507	211103	Allowances
26409938	Uganda Revenue Authority Collections	PAYE deductions for contract staff for the month of nov19	1,828,507	211103	Allowances
26240293	Uganda Revenue Authority Collections	PAYE deductions for contract staff for the month of oct19	1,828,507	211103	Allowances
28656275	Uganda Revenue Authority Collections	PAYE for contract staff for Mar 20	1,759,217	211103	Allowances
28252176	Uganda Revenue Authority Collections	salary deductions for Feb 20 (PAYE)	1,759,217	211103	Allowances
27487729	Zeldah Atumanya	contract salary for the month of January 2020	1,531,660	211103	Allowances
25796329	Zeldah Atumanya	contract staff salary for the month of Aug 19	1,531,660	211103	Allowances
26978869	Zeldah Atumanya	contract staff salary for the month of Dec 19	1,531,660	211103	Allowances
26097027	Zeldah Atumanya	contract staff salary for the month of October 2019	1,531,660	211103	Allowances
29058840	Zeldah Atumanya	salary for contract staff for the month of Apr 20	1,531,660	211103	Allowances
28647638	Zeldah Atumanya	salary for contract staff for Mar 20	1,531,660	211103	Allowances
29679311	Zeldah Atumanya	salary for contract staff for May 20	1,531,660	211103	Allowances
26403146	Zeldah Atumanya	salary for contract staff for the month of Nov 19	1,531,660	211103	Allowances
25760911	Zeldah Atumanya	salary for contract staff for the month of Sept 2019	1,531,660	211103	Allowances
28243055	Zeldah Atumanya	salary for the month of Feb 20	1,531,660	211103	Allowances
30008468	Zeldah Atumanya	salary for the month of Jun 20	1,531,660	211103	Allowances
		<b>total</b>	<b>157,809,531</b>		

**Appendix II: Extent of achievement of strategic plans (with the expiry of NDP II, all strategic plans subject to this assessment since they are deemed to have expired with NDP II)**

No	Strategic goal/objective	Performance indicator (KPI)	Planned activity/output	Target by the time of audit (A)	Actual performance by time of audit (B)	Variance C =(B-C)	Audit Comment
1	Construction of perimeter wall	1 perimeter wall constructed	1	Works on perimeter wall had stalled	By the time of the audit, the perimeter wall was at the foundation level.		The perimeter wall is partially implemented. It had stalled by the time of the audit.
2	Medical Equipment	2 dental machines procured and one ultra sound machine	2 dental machines and 1 ultra sound machine	2 dental machines were procured and 1 ultra sound machine.	The dental machines were procured and 1 ultra sound machine was procured.		The dental machines were procured and 1 ultra sound machine was procured.
3	Solar light and installation	Solar lights installed in the hospital	Solar lights	Solar lights were procured and installed in dark corners of the hospital	Solar lights were procured and installed.		Solar lights were installed in dark corners of the hospital. Much as it was to be installed on the perimeter wall.
4	Renovation of laundry Area	Laundry area renovated		The works were incomplete by the time of the audit	The renovation was partially done and the work done is shoddy.		The laundry area was partially implemented.
5	New patients mattresses	250 mattresses procured	250 mattresses	The mattresses were procured and received in stores	Mattresses were procured		The mattresses were procured.
6	Consultancy service for devpt of E-store	1 E-Store developed at the Hospital	1 E-store developed	The E-store was developed at the Hospital.	E-Store was developed at the hospital.		The E-store was developed at the Hospital.



### Appendix III: Implementation of Planned activities

		Planning			Release of funds and implementation								Monitoring and Evaluation	Report
Programme/ Project  (A)	Output  P	Activities  (C)	Are there clear targets and performance indicators to measure performance quantification (Yes/No) If no give a reason (D)	Planned Target for the Financial year  (E)	Budgeted amount UGX ('000')  (F)	Revised budget  UGX ('000')  (G)	Amount released  UGX ('000')  (H)	Amount Spent  UGX ('000')  (I)	Achieved Target by Financial year-end @ annual performance report  (J)	Variance  (K)  K= (J-E)	Causes for the variances	Audit Conclusion Fully, partially, or Not implemented	Was the activity reported on in the periodic monitoring reports- (Yes/No) If no give a reason	Is the performance of the activity accurately reported the annual performance report (Yes/No) If no give a reason
Construction of perimeter wall	perimeter wall constructed	Construction of perimeter wall	Yes	540M	540m	540m	1.637bn	491.391m			There was a contract variation. Budgeted Amt was 540 and Amt awarded was UGX 1.637bn	Partially implemented	No (The construction had stalled by the time of audit)	No (There was no annual performance report)
Medical Equipment	1. Dental chairs procured.  2 Ultra sound machine procured.	1. Dental chairs procured  2 Ultra sound machine procured	yes	270m	270m	270m	218m	218m			They had budgeted 270m but spent 218.	Fully implemented	No monitoring reports	There was an annual performance report

Solar light and installation	Solar lights procured and installed.	Solar lights installed	yes	40m	0	0	39m	39m	39m		The activity is in the strategic plan though not in the budget.	Fully implemented	No monitoring reports	No a perform rep
Renovation of laundry Area	Laundry area renovated	Renovati on of laundry area	yes	0	0	0	10.742m	10.742m	10.742m		Not budgeted for.	Partially implemented	No monitoring reports	No a perform rep
New patients mattresses	New mattresses procured	Procure ment of new mattresses	Yes	50m	0	0	40m	40m	40m		The activity is in the strategic plan though not in the budget.	Fully implemented	No monitoring reports	No a perform rep
		E-store developed	Yes	0	0	0			22.86m		Not budgeted for an activity			No a perform rep
Consultancy service for devpt of E-store	E-store developed.						22.86m	22.86m				Fully implemented	No monitoring reports	

**Appendix IVa: Unaccounted for Covid 19 Funds**

VR NO	PAYE	DETAILS	AMOUNT	ERROR AMT	COMMENT
3/3	Dr Kaliisa Kyebambe	fuel for surveillance activities in the region	1,788,000	1,788,000	no activity reports for the activity conducted
4/6	None	surveillance, airtime,	3,256,500	3,256,500	no activity report and accountabilities
6/6	Dr. Kaliisa Kyebambe	Covid 19 surveillance support to DSFP. District surveillance focal persons	6,300,000	6,300,000	no accountabilities from district focal persons
8/6	Shell Fort Portal	fuel for surveillance, alert and district engagement task force	1,584,000	1,584,000	No accountabilities.
26/06/2020	Adaku Alex	surveillance, monitoring of quarantine centres, support to alerts and engage district covid19 task force	1,140,000	1,140,000	no accountabilities
26/06/2020	Andama Robert	surveillance, monitoring of quarantine centres, support to alerts and engage district covid19 task force	1,140,000	1,140,000	no accountabilities
26/06/2020	Andrew Gaaki	surveillance, monitoring of quarantine centers, support to alerts and engage district covid19 task force	617,000	617,000	no accountabilities
25/6/2020	None	support supervision in some districts in the region	4,114,000	4,114,000	no accountabilities
26/6/2020	Ikiriza Antony	support supervision and monitoring	1,140,000	1,140,000	no accountabilities
30/6/2020	Andama Robert	response to alerts in muhoti	77,000	77,000	no accountabilities
25/6/2020	Molly Guest House	supply to the hospital Covid 19 activities	1,006,000	1,006,000	activities not known, no 6% WHT receipt
5/6	Kyomuhendo Wycliffe	Covid 19 activities	4,544,000	693,000	The fuel of 693,000 is not accounted for as there is no activity report.
3/5	David Mwirumubi	various Covid 19 activities	4,652,500	693,500	Gwaita Aggrey was paid 232, 500 to purchase Covid 19 patient's food but the items purchased were never received in stores and no accountability was provided.
			<b>TOTAL</b>	<b>22,855,500</b>	

**Appendix IVb: Utilization of Covid 19 funds**

VR NO	PAYE	DETAILS		COMMENT
3/5	David Mwirumubi	various Covid 19 activities	1,260,000	2 individuals i.e. Harriet Isabella and Mbabazi peace never took part in the activity but were paid each 450,000. Gwaita Aggrey was paid 232, 500 to purchase Covid 19 patient's food but the items purchased were never received in stores and no accountability was provided. The budget provided for 8 people to man the isolation unit at 90,000 per day each but the hospital deployed 12 people instead.
4/5	Mukembo Moses	supervision	2,895,000	The budgeted amount for supervision and monitoring of intervention for COVID 19 Preparedness provided for 5 people at 20,000 each for 6 days therefore 600,000 was to be spent but 2,895,000 was paid by the hospital
5/6	David mwirumubi	various covid 19 activities	1,620,000	Out of UGX.6,420,000, UGX was not properly accounted for. 8 people were required at 90,000 but the hospital employed 12 people at 90,000.refreshments for staff and suspects in isolation the budget provided for 1 person for

				2592 days at 15,000 but the hospital employed 12 people at 15,000 each working for days
5/6	Kyomuhendo Wycliff	Covid 19 activities	4,043,000	The fuel of 693,000 is not accounted for as there is no activity report, 3,350,000 for conducting daily screening was not provided for in the budget.
28/6/2020	Ibanda Martin	intervention case payment	180,000	not budgeted for activity
26/6/2020	Dr mwirumubi David	refreshments while in COVID 19 meetings	2,160,000	not budgeted for activity
		<b>TOTAL</b>	<b>12,158,000</b>	

#### Appendix V Unbudgeted for Covid Activities

VR NO	PAYE	DETAILS	AMOUNT	ERROR AMT	COMMENT
3/5	David Mwirumubi	Various Covid 19 Activities	4,652,500	1,260,000	<p>Individuals i.e. Harriet Isabella and Mbabazi peace never took part in the activity but were paid each 450,000. The budget provided for 8 people to man the isolation unit at 90,000 per day each but the hospital deployed 12 people instead.</p> <ul style="list-style-type: none"> <li>➤ <b>The total amount spent on this activity is 4,320,000=</b></li> <li>➤ <b>Twelve people participated in the activity as planned (and they work in shifts)</b></li> <li>➤ <b>Harriet Isabella and Peace Mbabazi missed the activity and were replaced by Mbambu Joyce &amp; Biira Hellen. As a result, Mbambu Joyce and Biira Hellen were paid, not the former. These staffs were not meant to be paid equal amounts. Variations depended on the number of days worked per individual</b></li> </ul>
4/5	Mukembo Moses	Supervision	4,114,000	2,895,000	<p>The budgeted amount for supervision and monitoring of intervention for COVID 19 Preparedness provided for 5 people at 20,000 each for 6 days therefore 600,000 was to be spent but 2,895,000 was paid by the hospital.</p> <ul style="list-style-type: none"> <li>➤ <b>A uniform budget for all RRH did not consider operational issues and coverage area in regions, six days to cover nine</b></li> </ul>

					<i>districts with over eleven points of entry and widely spread quarantine centers was not adequate. The officers were therefore forced into performing more work and spending more time than anticipated at the MOH level at the time of funds allocation. Thus it was only Fir to pay full per diem other than the SDA</i>
5/6	David Mwirumubi	Various Covid 19 Activities	6,420,000	1,620,000	<p>8 people were required at 90,000 but the hospital employed 12 people at 90,000. Refreshments for staff and suspects in isolation the budget provided for 1 person for 2592 days at 15,000 but the hospital employed 12 people at 15,000 each working four days.</p> <p>➤ <b>Case management requires nurses, doctors, hygienists, social workers and laboratory persons who work in teams and shifts. Team composition changed from time to time depending on clinical situations. At least 4 persons per shift working eight hours to avoid burnout and the resultant infection for health workers. So teams of 4 persons working eight hourly in twenty-four hours required twelve people and at least one shift leader.</b></p>
5/6	Kyomuhendo Wycliffe	Covid 19 Activities	4,544,000	3,350,000	<p>UGX 3,350,000 for conducting daily screening was not provided for in the budget.</p> <p>➤ <b>Screening and triage are part of the essential activities in surveillance which was provided for in the budget.</b></p>
28/6/2020	Ibanda Martin	Intervention Case Payment	180,000	180,000	<p>not budgeted for activity</p> <p>➤ <b>Mr. Ibanda Martin is part of the psychosocial team case management team, he intervened in addressing the psychosocial needs of the patients</b></p>
26/6/2020	Dr Mwirumubi David	Refreshments While In COVID 19 Meetings	2,160,000	2,160,000	<p>not budgeted for activity</p> <p>➤ <b>Refreshment for the case management team and a task force was provided for in the budget.</b></p>
			<b>TOTAL</b>	<b>11,465,000</b>	

#### Appendix VI: Payment of Salaries to Employees after Retirement from Public Service

NAMES	Month of retirement	Amount	comment
Kaganda	14-Jun-19	4,518,406	Paid salary of the months July and August 2019.

Christopher			
Adeka Stella	15-Jan-20	927,158	Paid salary for March and May 2020
Kisembo Esther Dylis	12-Aug-17	2,940,322	Retired in Aug 2017 but paid salary for July, August and September 2019
Kaahwa Teopista	10-Aug-19	286,145	Paid sept salary yet she had retired in august 2019
Kabagabo Florence	12-Dec-19	2,431,776	Retired in Dec 2019 but the paid salary of January, February, March and May 2020 at a monthly pay of UGX 607,944
		<b>11,103,807</b>	

**Appendix VII: Lack of Medical Equipment**

<b>S/N</b>	<b>Type of medical equipment</b>	<b>Recommended no.</b>	<b>Available no.</b>	<b>Not available</b>
1	monitors	15	4	11
2	Delivery beds	5	2	3
3	Baby warmers	5	2	3
4	Patient trolleys	6	2	4
5	Wheelchairs	4	1	3
6	Vacuum extractor	4	2	2
7	MVA	6	3	3
8	Treatment trolleys	20	8	12
9	Delivery sets	10	3	7
10	Vagina speculum cucos	55	20	35
11	Evacuation sets	10	3	7
12	Sims speculum vagina	55	10	45
13	D and C set	11	4	7
14	C-section sets	20	10	10
15	Hysteritactomy	2	0	2
16	laparotomy	2	1	1
17	Oxygen cylinders	10	6	4
18	Oxygen concentrator	5	1	4
19	Oxygen cylinder head	10	3	7
20	Suction machine	4	2	2
21	BP machine	5	1	4
22	stethoscope	5	2	3
23	Rescistation neonatal kit	10	6	4
24	Adult Rescistation kit	8	2	6
25	Sterilizer drums	20	13	7
26	Autoclaves	8	4	4
27	Cheatle forceps	10	6	4
28	Drip stands	70	12	58
29	Baby weighing scales	6	2	4



30	Patients' screen	20	5	15
31	Kidney dishes	50	15	35
32	Doppler	5	1	4
33	Cut down set	2	0	2
34	Operation light	5	3	2
35	Refrigerator	4	1	2
36	Waste bins	72	25	47
37	Gallipots	50	20	30