REPORT OF THE AUDITOR GENERAL
ON THE FINANCIAL STATEMENTS OF THE MULAGO NATIONAL REFERRAL HOSPITAL
FOR THE YEAR ENDED 30TH JUNE 2014
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REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF THE
MULAGO NATIONAL REFERRAL HOSPITAL FOR THE YEAR ENDED 30TH JUNE
2014

THE RT. HON. SPEAKER OF PARLIAMENT
I have audited the accompanying financial statements of Mulago National Referral Hospital (MNRH) for the year ended 30th June 2014. These financial statements comprise of the Statement of Financial Position as at 30th June 2014, Statement of Financial Performance, Statement of Changes in Equity, Cash flow Statement together with other accompanying statements, notes and accounting policies.

Management Responsibility for the Financial Statements
Under Article 164 of the Constitution of the Republic of Uganda, 1995 (as amended) and Section 8 of the Public Finance and Accountability Act (PFAA), 2003, the Accounting Officer is accountable to Parliament for the funds and resources of the Hospital. The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Financial Reporting Guide, 2008, and for such internal controls as management determines is necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud or error.

Auditor’s Responsibility
My responsibility as required by Article 163 of the Constitution of the Republic of Uganda, 1995 (as amended) and Sections 13 and 19 of the National Audit Act, 2008 is to express an opinion on the financial statements based on my audit. I conducted my audit in accordance with the International Standards on Auditing. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing audit procedures to obtain audit evidence about the amounts and disclosures in the financial statements as well as evidence supporting compliance with relevant laws and regulations. The procedures selected depend on the Auditor’s judgment, including the assessment of risks of material misstatement of the financial statements whether due to fraud or error. In making those risk assessments, the Auditor considers internal controls relevant to the entity’s preparation and fair presentation of financial statements 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 entity’s internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my Qualified Opinion.

Part “A” of my report sets out my opinion on the financial statements. Part “B” which forms an integral part of this report presents in detail all the significant audit findings made during the audit which have been brought to the attention of management.

**PART "A"
**

**Basis for Qualified Opinion**

- **Mischarge of Expenditure**
  UGX.1,756,710,500 out of the actual expenditure of UGX.47,774,796,289 was not recorded under the correct item codes leading to mischarge of expenditure, contrary to Paragraph 156 of the Treasury Accounting Instructions (TAI), 2003. This indicates a breakdown in budgetary control and leads to misrepresentation of information in the financial statements.

- **Non-Disclosure of Receivables**
  A review of the Private Patients Scheme records revealed that funds totalling UGX.1,256,811,309 were receivable by year end. However, the status was not disclosed in the Statement of Arrears of Revenue (Memorandum Statement), as required by Section 2.5.18 (viii) of the Financial Reporting Guide, 2008, issued by the Accountant General. Failure to list revenue billed but not collected, exposes the Hospital to a risk of under declaration of revenue collection in the subsequent periods.

**Qualified Opinion**

In my opinion, except for the possible effects of the matters described in the Basis for Qualified Opinion paragraph, the financial statements of Mulago National Referral Hospital as at 30th June 2014 were prepared, in all material respects, in accordance with the Financial Reporting Guide, 2008 and section 31(6) of the Public Finance and Accountability Act, 2003.

**Emphasis of Matter**
Without qualifying my opinion further, I draw your attention to the following matter presented in the financial statements;

- **Inadequate Control over the utilisation of Utility Services**
  It was noted that the total payables reported during the year increased by UGX.7,196,753,980 from UGX.1,704,626,602 in the previous year to UGX.8,901,380,582. It was also noted that some institutions were using electricity and water billed through the Hospital meters, thus worsening the entity’s indebtedness. Failure to timely settle obligations leads to unnecessary increase of obligations owing to interest and/or legal costs.

**Other Matter**
In addition to the matter raised above, I consider it necessary to communicate the following matters other than those that are presented or disclosed in the financial statements.

- **Un-acknowledged statutory deductions**
  UGX.1,867,853,563 comprising of withholding tax of UGX.1,060,315,674 and Pay As You Earn (PAYE) of UGX.807,537,889 lacked evidence of remittance to Uganda Revenue Authority (URA). It is probable that the funds may not have been remitted to the tax authority and the entity may be exposed to risk of penal tax due to non-compliance with the law.

- **Staffing Gaps**
  Out of the approved establishment of the Hospital of 1,477, only 1,290 (88%) were filled leaving 187 (12%) vacancies. Inadequate staffing makes it difficult for the Hospital Administration to effectively achieve its strategic objectives and it affects the quality of service delivery at the Hospital.

John F. S. Muwanga
**AUDITOR GENERAL**
17th March 2015
PART “B”

DETAILED REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS OF MULAGO NATIONAL REFERRAL HOSPITAL FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2014

This section outlines in detail the audit scope, audit findings, my recommendations and management responses in respect thereof.

1.0 INTRODUCTION

Article 163 (3) of the Constitution of the Republic of Uganda, 1995 (as amended) requires me to audit and report on the public accounts of Uganda and all public offices including the courts, the central and local government administrations, universities, and public institutions of the like nature and any public corporation or other bodies or organizations established by an Act of Parliament. Accordingly, I carried out the audit of the Hospital to enable me report to Parliament.

2.0 BACKGROUND INFORMATION

Mulago Hospital is a National Referral hospital and is one of the national institutions under the supervision of the Ministry of Health. The Hospital has a board that which is the advisory wing of the entity and it gives policy direction. At the operational level the Hospital is headed by the Executive Director (ED), who is the Accounting Officer, and is appointed by the President on the recommendation of the Health Service Commission (HSC). The ED is assisted by a Deputy ED and the various clinical heads are in charge of the day-to-day running of the Hospital activities.

3.0 OBJECTIVES OF THE HOSPITAL

The Hospital has the following objectives:

- To scale up the integrated super-specialized health care package;
- To strengthen management systems and structures;
- To formalize collaborative partnerships; and
- To enhance public relations and customer care.

4.0 CORE FUNCTIONS OF THE HOSPITAL

The core functions of the Mulago National Referral Hospital are:
(i) Patients Health and Safety - Our priority is the patients’ health and safety
(ii) Professional Standards - We observe the highest professional standards and maintain ethical code of conduct.
(iii) Persons with special needs - We are responsive to persons with special needs.
(iv) Excellence, innovation and credibility - All medical and non-medical staff serve with excellence, innovation and creativity.
(v) Team work - We are committed to team work.
(vi) Continued staff development - We are committed to continuous staff development.
(vii) Safe environment - We are committed to preserve and protect the environment.

5.0 FINANCING OF THE HOSPITAL
The Hospital received transfers from the Treasury of UGX.36,405,538,624 (equivalent to 80% of the total budget of UGX.45,185,046,000). The Hospital also received transfers from the Ministry of Health (MoH) of UGX.1,457,599,696 and collected Non Tax Revenue (NTR) of UGX.6,997,363,939.

6.0 AUDIT OBJECTIVES
The audit was carried out in accordance with International Standards on Auditing and accordingly included a review of the accounting records and agreed procedures as was considered necessary. In conducting my reviews, special attention was paid to establish whether:

- The financial statements of the Hospital have been prepared in accordance with the Public Finance and Accountability Act, 2003 and the Financial Reporting Guide, 2008;
- Sufficient internal controls have been applied consistently throughout the year to safeguard the assets of the MNRH and mitigate the risk of misstatement of the financial statements;
- All necessary supporting documents and records have been maintained and are in agreement with the financial statements presented;
- Goods and services have been procured in accordance with the Government of Uganda (GoU) procurement regulations; and
- The Hospital’s assets were well managed in the period under review.
7.0  **PROCEDURES PERFORMED**

a. **Revenue/Receipts**
   Obtained schedules of receipts and reconciled the amounts to the Hospital’s cashbooks and bank statements.

b. **Expenditure**
   Vouched transactions to establish whether documentation in support of the expenditures agreed with the amounts and descriptions on the vouchers; reviewed and reconciled the bank statement transactions to test for occurrence and whether they were properly controlled and accounted for.

c. **Internal Control System**
   Reviewed the internal control system and its operations to establish whether the controls were sound and were applied throughout the period under review.

d. **Procurement**
   Reviewed the procurement of goods and services during the period under review and reconciled with the procurement plan.

e. **Fixed Asset Management**
   Reviewed the use and the management of the Hospital’s assets during the period under review.

f. **Financial Statements**
   Examined on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessed the accounting principles used and significant estimates made by management; as well as evaluating the overall financial statement presentation.

8.0  **AUDIT FINDINGS**

8.1  **Mischarge of Expenditure**
   Paragraph 400 (a) of the Treasury Accounting Instructions (TAI), 2003, requires all transactions to be recorded in the books of account applying the Government of Uganda chart of Accounts as prescribed by the Accountant General. In addition,
paragraph 156 of TAI, 2003 require expenditure to be charged in accordance with the appropriation of funds to the items by Parliament. It was however, noted that UGX.1,756,710,500 out of the total actual expenditure of UGX.47,774,796,289 was not charged under the correct item codes leading to mischarge of expenditure. Mischarge of expenditure is an indication of a breakdown in budgetary control and leads to misrepresentation of information in the financial statements.

I have advised the Accounting Officer to streamline the budget implementation process to ensure expenditure is charged in accordance with the appropriation by Parliament.

8.2 **Non-Disclosure of Receivables**

The Accounting Officer is responsible for the preparation of financial statements in accordance with the Financial Reporting Guide, 2008, issued by the Accountant General. Section 2.5.18 (viii) of the Guide - Statement of arrears of revenue, requires the Hospital to disclose revenue billed but not collected by the end of the financial year, so as to provide additional information to the users.

A review of the Private Patients Scheme records revealed that funds totalling UGX.1,256,811,309 that were receivable by year end were not disclosed in the financial statements (memorandum statement of Arrears of Revenue).

Also noted was that no efforts were being made to collect the debts. The debtors’ ageing list was also not availed for audit.

Failure to disclose revenue billed but not collected, exposes the Hospital to a risk of loss of revenue and the financial statements are misstated to the extent of undisclosed receivables. The non-disclosure of Revenue is also contrary to the Financial Reporting Guide, 2008 while absence of the aging list makes it difficult to follow debts that are overdue.

The Accounting Officer explained that the services were rendered to the clients who did not pay their dues during the financial year and that in line with the prudence concept, the recognition of revenue is done when the funds are received and not when services are rendered. He hastened to add that the Non-Disclosure of Receivables was to avoid overstatement of assets.
I advised the Accounting Officer to follow the prescribed Reporting Guide, and in case of any significant departure to seek the Accountant General’s approval.

8.3 **Inadequate Control over the utilisation of Utility Services**

Section 8 (2) and (3) (a) of the Public Finance and Accountability Act, 2003 state that the Accounting Officer shall have control and be personally accountable to Parliament for the regularity and propriety of the expenditure of money applied by an expenditure vote and shall ensure that adequate control is exercised over the incurring of commitments.

The Hospital reported payables of UGX.8,901,380,582 at the end of the financial year which was a significant increase from UGX.1,704,626,602 reported in the previous year. The biggest portion of these payables constituted of unpaid utility bills of UGX.8,539,720,698 (water UGX.4,779,837,982 and Electricity UGX.3,759,882,716).

It was noted that other independent institutions such as Makerere University College of Health Sciences, Infectious Diseases Institute (IDI), Uganda Heart Institute, Uganda Cancer Institute, Baylor College, Dental School, Makerere University John Hopkins University (MUJHU), The AIDS Support Organisation (TASO), Makerere Joint AIDS Programme (MJAP) and others including banks, churches, canteens and restaurants were connected to the Hospital utility meters and yet there was no evidence that they contributed to settlement of the bills.

The cause of the anomaly was lack of Memoranda of Understanding (MoU) with these institutions and independent utilities’ meters, to enable separate billing by the utility companies.

The accumulation of utility arrears by the Hospital is reaching unprecedented levels which may be difficult to settle within the Hospital’s current budget settings. There are also risks associated with the disconnections by the utility companies.

I advised the Accounting Officer to make adequate provisions in the budget to pay the outstanding arrears. I have also advised him to separate the various independent institutions from the Hospital’s meters so as to reduce on the hospital’s utility bills.
8.4 **Un-acknowledged statutory deductions**

Section 123(1) of the Income Tax Act CAP 340 of the laws of Uganda, 2000, requires a withholding tax agent to pay to the commissioner any tax that had been withheld or that should have been withheld within fifteen days after the end of the month in which payment subject to withholding tax was made.

A review of the payment records revealed that, UGX.1,867,853,563 comprising of withholding tax of UGX.1,060,315,674 and Pay As You Earn (PAYE) of UGX.807,537,889 lacked evidence of receipt by the Uganda Revenue Authority (URA).

The anomaly was attributed to laxity by management to make follow up on acknowledgement receipts for the payments made. There is a possibility that the funds may not have been remitted to the tax authority and the Hospital may be exposed to risk of penalties due to non-compliance with the law.

I advised the Accounting Officer to ensure that the remittances reached URA and that the acknowledgment receipts are obtained from URA as evidence that the money reached.

8.5 **Staffing Gaps**

A review of the approved establishment of the Hospital revealed that out of the approved posts of 1,477 only 1,290 (88%) were filled leaving 187 (12%) vacancies. It was also noted that the approved staff establishment was at variance with the payroll for the month of June 2014 which indicated 1,842 staff were paid.

Inadequate staffing makes it difficult for the Hospital to achieve its strategic objectives and also affects the quality of service delivery. The rate at which the vacancies are being filled doesn’t match the current requirements and developments at the hospital.

Management explained that during the Financial Year 2013/14, the hospital made efforts to fill some of the vacancies basing on the available wage bill budget. A total of 89 positions were filled. The remaining vacancies with an estimated wage requirement of UGX.1,646,623,656 could not be filled within the medium term because of the constrained wage budget. The vacancies therefore remain a non-funded priority.
I advised the Accounting Officer to liaise with the Ministry of Public Service and the Health Service Commission to consider recruitment of more staff to fill the existing vacancies to enable the Hospital attain its objectives.

8.6 **Inadequately Funded Commitment on Construction of 100 Units of Staff Houses (2 Flats) at Mulago Hospital**

Section 59 (2) of the Public Procurement and Disposal of Public Assets Act, 2003 states that procurements or disposals shall only be initiated or continued on the confirmation that funding, in the full amount over the required period is available or will be made available at the time the contract commitment is made.

Contrary to the above, the Hospital entered into a contract with a Local Construction firm to construct 100 Units of Staff Houses at a contract sum of UGX.17,453,287,500 with a commencement date of 24th October 2013 and completion by 18th October 2015. However, review of the approved budget for the financial year under review revealed that only UGX.3,000,000,000 was provided for residential buildings. By the time of the audit, UGX.2,980,809,498 had been paid to the contractor for the certified works, leaving UGX.14,472,478,002 outstanding pending subsequent interim payment certificates. There was no evidence to show that there was commitment for funding of the project over the three years. There is a risk of failing to settle the interim payment certificates submitted by the contractor.

There is also a risk of accumulation of domestic arrears contrary to commitment control policy.

The Accounting Officer explained that management had ring fenced all available capital budget allocation on Medium Term Expenditure Framework (MTEF) of UGX.5 billion in the two financial years 2014/15 and 2015/16 to this project and also hoped that Ministry of Finance, Planning and Economic Development (MoFPED) would agree to increase the MTEF capital budget provision by UGX.4 billion in the two financial years, so as to have this project completed.

I advised the Accounting Officer to source for adequate funding for the project well in time, to avoid accumulation of domestic arrears.
8.7 **Payment of Advances to Individual Employees Personal Bank Accounts**

Paragraphs 227, 228 and 229 of the TAI, 2003, state that all payments should be made by the Accounting Officer directly to the beneficiaries. Where this is not convenient an imprest holder shall be appointed by the Accounting Officer with the approval of the Accountant General. It also requires that the imprest funds must be accounted for promptly.

It was noted that UGX.1,099,484,885 was advanced to various staff through their personal bank accounts to implement a number of activities. Though the funds were accounted for, the practice is susceptible to abuse and can easily lead to loss of public funds. This anomaly was attributed to a weak internal control system.

I advised the Accounting Officer to always make payments directly to service providers procured in accordance with the prescribed regulations. Official advances should be paid to designated cash agents for ease of accountability.

8.8 **Direct Procurements**

Section 46 of the PPDA Act 2003, requires all procurement and disposal to be conducted in a manner that maximizes competition and ensures attainment of value for money. It was noted that UGX.504,358,000 was paid to various staff to procure items and provide services instead of using pre-qualified suppliers. Value for money and benefits of competition might not have been achieved.

This could be attributed to disregard of procurement legislation by management and inadequate planning by the user departments and the PDU.

I advised the Accounting Officer to always engage prequalified providers in order to encourage transparency and competition.

8.9 **Irregular Procurements**

Section 29 of the Public Procurement and Disposal of Public Assets Act, 2003 gives powers to the Contracts Committee to authorize:-

- the choice of a procurement and disposal procedure;
- solicitation documents before issue;
- award of contracts in accordance with applicable procurement or disposal procedures as the case may be.
It was noted that contracts worth UGX.128,956,377, were awarded to various service providers without approval of the procurement method by the Contracts Committee. In certain cases, evidence of quotations from at least three prequalified service providers were not available. In one case regarding the contract awarded for supply of a warmer machine worth UGX.53,100,000, the Solicitor General’s approval was lacking.

Failure to abide by the procurement Laws makes the procurements irregular and could negatively impact on the quality of goods or services procured.

Management explained that the payments were made to staff in the emergency situations that required urgent fixing which included; maintenance and repairs of the Hospital’s dilapidated structures and machinery like sewage lines and leakages.

I advised the Accounting Officer to ensure that the Contracts Committee is always involved in all procurements.

8.10 Procurement of Parking Management Services
Sec. 58 of the PPDA Act, 2003 requires a PDE to plan its procurements and disposals in a rational manner. A review of the procurement of parking management services at the hospital revealed the following anomalies;

a) The requirement for parking management services was not included in the Hospital’s Annual Procurement plan for the financial year 2013/2014 and was instead treated as an emergency procurement.

b) The contracted firm was required to pay to MNRH a monthly fee of UGX.31,300,000 for three years effective July 2013, of which the hospital would reimburse the contractor UGX.5,727,900 per month, to recover costs of park construction. However, no record of receipts or re-imbursements was provided for audit review.

c) There was no evidence of monitoring and evaluation of the contract performance. Without proper records of revenue and re-imbursements, there is a risk of under declaration of funds and possible misrepresentation of financial statements.

Management acknowledged the anomaly and explained that it was no longer necessary to have a provider charging parking fees given the anticipated renovations
funded by ADB. However, because of safety requirements during this period when vehicles are parked outside the hospital premises, management opted to have a provider setting up a parking for safety of the vehicles.

I advised the Accounting Officer to ensure that the Hospital effectively plans for all procurements to avoid emergency situations in future.

8.11 Inadequate Accounting Software for Private Patients Scheme

Paragraph 219 of the TAI, 2003, requires Accounting Officers to account for all revenues received in form of Appropriation in Aid, by maintaining a separate ledger account for each item of revenue in accordance with the chart of accounts.

It was however observed that the quick books software used by the Hospital in the collection of Non Tax Revenue (UGX.6,997,363,939 during the financial year) did not code the various transactions in accordance with the GoU chart of accounts. This led to manual interventions to code the transactions outside the system which is susceptible to error. The users of the software were not adequately trained to use the software for the purpose of revenue collection. Meanwhile UGX.1,256,811,309 reported in the financial statements as receivables was not supported with a list of invoiced patients who had not paid at the year end.

Failure to follow the GoU chart of accounts may result in mischarge of revenue and thus inaccurate disclosures in the financial statements. The anomaly could have been caused by inadequate specifications to the vender which led to acquisition of a system not compatible to the GoU chart of accounts.

Management explained that the Treasury Department at MoFPED was in the process of acquiring a module to link the system with IFMS for proper management of NTR. They were meanwhile using quick books for their record keeping purposes.

I advised the Accounting Officer to ensure that the software is upgraded to ensure that revenue collections are properly coded and limit the human intervention in the process.
8.12 **Non-disposal of unused Hospital Beds**

Regulation 2(1) of the Public Procurement and Disposal of Public Assets (Disposal of Public Assets) Regulations, 2014 requires an Accounting Officer in each financial year to cause the public assets of a procuring and disposing entity to be reviewed, to identify the public assets for disposal in the following financial year.

It was noted that when the hospital acquired 100 new hospital beds and 1000 mattresses, the old beds and mattresses were piled up in the open and exposed to severe weather conditions, as seen in photographs below;

A review of the Procurement & Disposal plan for the year showed that no provision had been included either to repair the beds or dispose of them.

Management explained that they were in the process of boarding off the old beds and mattresses.

I advised the Accounting Officer to either have the beds repaired for further Hospital use or have them disposed of expeditiously to avoid deterioration in value.
8.13 **Lack of a Strategic Plan**

Contrary to best practice, it was noted that the Hospital did not have a strategic plan to guide management in the operations and implementation of its activities, after the expiry of the 2008/9-2012/13 version. This means the Hospital operated without medium and long term plans to guide its management and operations during the financial year. The budget was therefore not linked to any strategic objectives.

Lack of a strategic plan implies that implementation of activities aimed at achieving the entity's mission and long term objectives may not be properly guided. This practice might expose the allocated resources to waste.

This was attributed to laxity and inadequate planning by management to embark on the process of developing a new strategic plan in time.

The Accounting Officer explained that a draft of a 30 year Master Plan and a 5 year strategic and Investment Plan had been developed awaiting final approval by the Board. I advised the Accounting Officer to expedite the process of approval and have the strategic plan in place to guide management in their operations.

8.14 **Bed Occupancy**

Audit also noted that the hospital had about 2,000 beds, with occupancy rate of 119% compared to the planned 90%. The high patient population notwithstanding, the tendency of many attendants for patients also contributes immensely to the congestion in the hospital and overstretches the available facilities.

Management acknowledged the fact that the bed occupancy in the hospital was higher than expected throughout the year and attributed it to the weak referral systems and limited functional health facilities in Kampala Metropolitan area. They explained that a plan for decongesting MNRH was designed and would be achieved through the following strategies;

- Construction of other referral hospitals in the Kampala Metropolitan area.
- Linking the three hospitals in Kampala to Mulago Hospital through Telemedicine to allow tele-consultations.
- Remodelling and renovation of Mulago Hospital to restrict visitors.
- Increase in the number of theatres from 7 to 16 and the number of beds in ICU from 12 to 26, to help increase the number of surgical operations hence reducing the average length of stay for surgical patients.
- Construction of a 320 bed Women’s hospital was slated to begin in February 2015 to reduce on the congestion in the current facility.

I advised the Accounting Officer to devise measures to control the number of caretakers, so as not to overstretch the hospital facilities, given the high maintenance and utility costs.

**8.15 Adequacy of Dialysis Machines**

It was noted that the Hospital had a total number of twenty one (21) Haemodialysis Machines, of which four (4) had broken down and needed repairs, while the other seventeen (17) were functional. Although management explained that seven (7) more machines were expected, it was noted that the Renal Unit on average received 80 patients daily who required the dialysis services. Each machine has a capacity to handle three (3) patients each day.

Due to staffing gaps in the unit and in the hospital generally, the unit operated more or less as an outpatient unit and the machines therefore handled 2 patients per day, per machine, indicating 34 patients per day leaving out an average of 46 unattended to. Failure by the hospital to offer desired services timely may lead to loss of lives.

It was also noted that the hospital did not have any Peritoneal Dialysis, machines, which would serve mainly child patients below the age of 10 years and it was not clear how such child patients were being attended to.

Management explained that the Hospital had entered into a contract through National Medical Stores for a supplier to provide sundries and/or consumables for dialysis to enable attendance to additional sixty (60) patients twice a week.

Management further stated that whereas patients ought to be dialysed three times a week, this is being done only two times a week because of limited funding.
I advised the Accounting Officer to liaise with the respective Ministries so as to acquire optimal number of dialysis machines with the associated staffing levels, for improved service delivery.
FINANCIAL STATEMENTS