

OFFICE OF THE AUDITOR GENERAL



THE REPUBLIC OF UGANDA

REPORT OF THE AUDITOR GENERAL
ON THE FINANCIAL STATEMENTS OF LIRA REGIONAL REFERRAL HOSPITAL
FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2016

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LIST OF ACRONYMS

Acronym	Meaning
UGX	Uganda Shillings
RT. HON.	Right Honorable
ISA	International Standards on Auditing
FYR	Financial Year
TAI	Treasury Accounting Instruction
PPDA	Public Procurement and Disposal of Public Assets
RRH	Regional Referral Hospital
HC	Health Centre
PHC	Primary Health Care
MOH	Ministry of Health
OPD	Out patients Department
MOU	Memorandum of Understanding
NMS	National Medical Stores
LGFAR	Local Governments Financial and Accounting Regulations

REPORT OF THE AUDITOR GENERAL
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FOR THE YEAR ENDED 30TH JUNE 2016

THE RT. HON. SPEAKER OF PARLIAMENT

Introduction

I have audited the accompanying financial statements of Lira Regional Referral Hospital for the year ended 30th June, 2016. These financial statements comprise of the statement of financial position as at 30th June, 2016, statement of financial performance, statement of changes in Equity, cash flow statement together with other accompanying statements, notes and accounting policies.

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 Public Finance Management Act, 2015, the Accounting Officer is accountable to Parliament for the funds and resources of Lira Regional Referral Hospital. The Accounting Officer is also responsible for the preparation of financial statements in accordance with the requirements of the Local Governments Financial and Accountability Manual, 2007, and for such internal controls as management determines 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) Section 87 of the Local Governments Act, 1997 and Sections 13, 16 and 19 of the National Audit Act, 2008 is to express an opinion on these financial statements based on my audit. I conducted the audit in accordance with International Standards on Auditing (ISA). Those standards require that I comply with the ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatements.

An audit involves performing audit procedures to obtain 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 the risks of material misstatements 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 of financial statements in order to design audit procedures that are appropriate in the circumstances but not for purposes of expressing an opinion on the effectiveness of the entity's internal controls. 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 unqualified audit opinion.

Part "A" of this 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"

Unqualified Opinion

In my opinion, the financial statements of Lira Regional Referral Hospital as at 30th June 2016 are prepared, in all material respects, in accordance with the Financial Reporting Guide, 2008 and Section 51(3) of the Uganda Public Finance Management Act, 2015, of the Laws of Uganda.



John F.S. Muwanga

AUDITOR GENERAL

5th December, 2016

PART "B"

LIRA REGIONAL REFERRAL HOSPITAL DETAILED REPORT OF THE AUDITOR GENERAL FOR THE FINANCIAL YEAR ENDED 30TH JUNE 2016

1.0 INTRODUCTION

In accordance with Article 163(3), of the Constitution of the Republic of Uganda, 1995 (as amended), I am required to audit and report on the public accounts of Uganda and of all public offices, including the courts, the central and the 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 Lira Regional Referral Hospital to enable me report to Parliament.

2.0 ENTITY FINANCING

Lira Regional Referral Hospital is financed by grants (Conditional and Unconditional) from the Central Government, donations and locally generated revenues from taxes, fees, licenses and charges. During the year, the hospital received grants totaling to UGX.5,486,644,764 from Central Government, UGX.25,520,891 from locally generated revenues and UGX.662,171,953 transfers from other Government Units realizing total revenue of UGX.6,174,337,608 constituting 104% of its approved budget estimates of UGX.5,940,210,747.

3.0 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. The audit was carried out with regard to the following objectives:-

- a. To verify whether the financial statements have been prepared in accordance with the requirements of the Local Governments Financial and Accounting Manual 2007; and the Local Governments Financial and Accounting Regulations 2007; and fairly present the income and expenditures for the year and of the financial position as at the end of the year.

- b. To verify whether all the funds of the entity were utilized with due attention to economy and efficiency and only for the purposes for which the funds were provided.
- c. To verify whether goods and services financed have been procured in accordance with the PPDA Act, 2003 (as amended).
- d. To evaluate and obtain sufficient understanding of the internal control structure of the entity, assess control risk and identify reportable conditions, including material internal control weaknesses.
- e. To verify whether the management of the funds of the entity was in compliance with the Government of Uganda Financial Regulations.
- f. To verify whether all the necessary supporting documents, records and accounts have been kept in respect of all activities, and are in agreement with the financial statements presented.

4.0 AUDIT PROCEDURES PERFORMED

The following audit procedures were undertaken:-

a. Revenue

Obtained schedules of all revenues collected and reconciled the amounts to the cashbooks and bank statements of the entity.

b. Expenditure

The payment vouchers of the entity were examined for proper authorization, eligibility and budgetary provision, accountability and support documentation.

c. Internal Control System

Reviewed the internal control system and its operations to establish whether sound controls were applied throughout the period

d. Procurement

Reviewed the procurement of goods and services under the various departments during the period under review and reconciled with the approved procurement plan.

e. Fixed Assets Management

Reviewed the use and management of the assets of the entity 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 evaluated the overall financial statements presentation.

5.0 FINDINGS

5.1 Categorization of findings

The following system of profiling of the audit findings has been adopted to better prioritize the implementation of audit recommendations:

<i>No</i>	<i>Category</i>	<i>Description</i>
1.	<i>High significance</i>	<i>Has a significant/material impact, has a high likelihood of reoccurrence, and in the opinion of the Auditor General, it requires urgent remedial action. It is a matter of high risk or high stakeholder interest.</i>
2.	<i>Moderate significance</i>	<i>Has a moderate impact, has a likelihood of reoccurrence, and in the opinion of the Auditor General, it requires remedial action. It is a matter of medium risk or moderate stakeholder interest.</i>
3.	<i>Low significance</i>	<i>Has a low impact, has a remote likelihood of reoccurrence, and in the opinion of the Auditor General, may not require much attention, though its remediation may add value to the entity. It is a matter of low risk or low stakeholder interest.</i>

5.2 Summary of findings

No.	Finding	Significance
6.1	Delayed procurement of an Oxygen Plant	High
6.2	Understaffing	High
6.3	Under-utilised Intensive Care Equipment	High
6.4	Discrepancies between orders and medicines delivered by NMS	High
6.5	Unaccounted for funds	Moderate

6.0 DETAILED AUDIT FINDINGS

This section outlines the detailed audit findings, management responses thereof and my recommendations.

6.1 Delayed Procurement of an Oxygen Plant

Section 45(1) (c) of the Public Finance Management Act, 2015 requires the Accounting Officer to control the resources received, held or disposed of by or on account of a vote.

During the financial year under review, the hospital received funds to construct and install an oxygen plant under open bidding. The contract was awarded to Biomed Systems Ltd to supply the oxygen plant. However, it was observed that the procurement did not take place and on 20/06/2016, the entity vide voucher no. LRH/33/06/16 transferred UGX.370,857,000 meant for the oxygen plant to Naguru Referral Hospital but the oxygen plant had not been procured by the time of writing this report.

The delayed procurement and installation of the plant hinders effective service delivery at the Referral Hospital.

The Accounting Officer explained that he received an instruction from the Permanent Secretary, Ministry of Health and the Permanent Secretary/Secretary to the Treasury (PS/ST) to transfer the money to Naguru Referral Hospital that would be a lead agency in handling the procurement.

I advised the Accounting Officer to follow up the matter with Naguru Referral Hospital and ensure that the plant is installed.

6.2 Understaffing

The Hospital has an approved structure of 402 staff. However, out of the approved structure of 402 posts, only 279 positions were filled leaving 119 vacant posts representing 30% of the approved structure as shown in **Appendix I**.

Understaffing overstretches the available staff beyond their capacity, creates job-related stress to the fewer staff and negatively affects the level of public service delivery to the community.

The Accounting Officer indicated that the recruitment process was on and they hope to attract more staff to improve on service delivery.

I advised the Accounting Officer to liaise with the Ministries of Health, Ministry of Public Service and Ministry of Finance, Planning and economic Development and ensure that all the vacant posts are filled.

6.3 Under-utilised Intensive Care Equipment

During financial year 2013/14, the Hospital procured and installed Theatre and Intensive Care Unit equipment at a contract sum of USD 326,925

(UGX.850,005,234). It was however observed during audit inspection carried out on 01/11/2016, that most of the procured equipment was idle and unutilized for close to 3 years. Part of the items procured was computers installed in the control room which is now being used to store other items like chairs as shown below;-

 <p>Intensive care equipment's</p>	 <p>Intensive care beds</p>
 <p>View of the computerized control room</p>	 <p>Other items stored in the control room</p>

The Accounting Officer attributed the shortcoming to lack of human resource needed to run the Intensive Care Unit (ICU).

Non-utilization of the equipment not only causes wastage but also denies the community the much needed health services.

I advised the Accounting Officer to liaise with the relevant authorities to ensure that staffs are recruited and the unit is operational.

6.4 Discrepancies between orders and medicines delivered by NMS

According to Section 2.3 of the Memorandum of Understanding (MoU) between the Government of Uganda (GoU) and the National Medical Stores (NMS), NMS has an obligation to procure the aggregated requirements of the health facilities and distribute them against orders submitted by the health facility in compliance with the published schedule.

However, inspection carried out at Lira Regional Referral Hospital revealed that NMS on a number of occasions did not deliver medicines as per ordered by the hospital as shown in **Appendix II**.

This led to perpetual deficiencies (stock outs) at the Hospital and patients returning home untreated.

National Medical Stores (NMS) should ensure supply of medicines in quantities ordered by the Hospital in accordance with the MOU.

6.5 Unaccounted for funds

Paragraph 120 of the Treasury Accounting Instruction (TAI) 2003 requires all payment vouchers to be properly supported with appropriate documents or sub-vouchers before they are passed for payment. It was however observed that expenditure of UGX.16,715,000 lacked the necessary supporting documents as shown in **Appendix III**. Consequently I was unable to confirm that the funds were utilized for the intended purpose.

I advised the Accounting Officer to ensure that all expenditure is adequately supported by the relevant documentation.

APPENDICES**Appendix I: Understaffing**

No.	Cadre of staff	Staffing Norms	Status	Gap
1	Hospital Director	1	1	0
2	Senior Consultant (Medicine)	1	0	1
3	Senior Consultant (Paediatrics)	1	0	1
4	Senior Consultant (Surgery)	1	0	1
5	Senior Consultant (Obs/Gynae)	1	0	1
6	Consultant (ENT)	1	0	1
7	Consultant (Psychiatry)	1	0	1
8	Consultant (Radiology)	1	0	1
9	Consultant (Ophthalmology)	1	1	0
10	Consultant (Orthopaedic)	1	0	1
11	Consultant (Anaesthesia)	1	0	1
12	Consultant (Public Health)	1	0	1
13	Consultant (Pathology)	1	0	1
14	Consultant (Paediatrics)	1	1	0
15	Consultant (Surgery)	1	1	0
16	Consultant Obs/Gynae)	1	0	1
17	Consultant (Medicine)	1	0	1
18	MOSG (Paediatrics)	1	0	1
19	MOSG (Surgery)	1	1	0
20	MOSG (Obs/Gynae)	1	1	0
21	MOSG (Public Health)	1	0	1
22	MOSG (ENT)	1	0	1
23	MOSG (Psychiatry)	1	0	1
24	MOSG (Medicine)	2	1	1
25	MOSG (Ophthalmology)	1	0	1
26	MOSG (Radiology)	1	0	1
27	MOSG/Senior Dental Surgeon	1	0	1
28	Medical Officer	10	7	3
29	Dental Surgeon	1	1	0
	ALLIED HEALTH PROFESSIONALS			
30	Principal Clinical Officer	1	1	0
31	Senior Clinical Officer	3	2	1
32	Clinical Officer	16	10	6
	ANAESTHETIC OFFICERS			
33	Principal Anaesthetic Officer	1	1	0
34	Senior Anaesthetic Officer	4	3	1
35	Anaesthetic Officer	5	0	5

	ORTHOPAEDIC OFFICERS			
36	Principal Orthopaedic Officer	1	1	0
37	Senior Orthopaedic Officer	3	2	1
38	Principal Orthopaedic Technician	1	1	0
39	Senior Orthopaedic Technician	1	1	0
40	Orthopaedic Officer	3	1	2
41	Orthopaedic Technician	3	1	2
	PHYSIOTHERAPY SERVICES			
42	Principal Physiotherapist	1	0	1
43	Senior Physiotherapist	2	1	1
44	Physiotherapist	1	0	1
	OCCUPATIONAL THERAPIST			
45	Principal Occupational Therapist	1	0	1
46	Senior Occupational Therapist	2	1	1
47	Occupational Therapist	1	2	0
	OPHTHALMIC CLINICAL STAFF			
48	Principal Ophthalmic Clinical Officer	2	1	0
49	Senior Ophthalmic Clinical Officer	1	2	0
50	Ophthalmic Clinical Officer	1	0	0
	RADIOGRAPHY	0		
51	Principal Radiographer	1	0	1
52	Senior Radiographer	3	1	2
53	Radiographer	2	1	1
	LABORATORY STAFF	0		
54	Principal Lab. Technologist	1	1	0
55	Senior Lab. Technologist	3	3	0
56	Laboratory Technologist	2	0	2
57	Laboratory Technician	3	3	0
58	Laboratory Assistant	5	1	4
	DENTAL STAFF			
59	Prin. Public Health Dental Officer	1	0	1
60	Sen. Public Health Dental Officer	2	2	0
61	Public Health Dental Officer	2	2	0
62	Dental Technologist	1	0	1
	PHARMACIST			
63	Senior Pharmacist	1	0	1
64	Pharmacist	1	1	0
65	Senior Dispenser	2	2	0
66	Dispenser	4	2	2
	PSYCHIATRIC CLINICAL OFFICER	0		
67	Prin. Psychiatric Clinical Officer	1	1	0

68	Sen. Psychiatric Clinical Officer	1	1	0
69	Psychiatric Clinical Officer	2	3	0
	OTHER PROFESSIONAL STAFF			
70	Senior Nutritionist	1	0	1
71	Senior Medical Social Worker	1	0	1
72	Medical Social Worker	2	1	1
73	Nutritionist	2	1	1
74	Domestic Assistant	3	0	0
	NURSING			
75	Senior Prioncipal Nursing Officer	1	1	0
76	Principal Nursing Officer	1	1	0
77	Senior Nursing Officer	14	14	0
78	Nursing Officer	60	56	4
79	Enrolled Nurse	40	34	6
80	Enrolled Midwife	20	14	6
	THEATRE STAFF			
81	Senior Theatre Assistant	2	1	1
82	Theatre Assistant	2	1	1
	FINANCE & ADMINISTRATION			
83	Principal Hospital Administrator	1	1	0
84	Senior Accountant	1	0	1
85	Senior Hospital Administrator	1	0	1
86	Senior Records Officer	1	0	1
87	Senior Human Resource Officer	1	0	1
88	Supplies Officer	1	0	1
89	Accountant	1	0	1
90	Hospital Administrator	1	1	0
91	Medical Records Officer	2	2	0
92	Human Resource Officer	2	1	0
93	Assistant Medical Records Officer	3	3	0
94	Senior Accounts Assistant	2	2	0
95	Assistant Supplies Officer	0	0	0
96	Security Officer	1	0	1
97	Accounts Assistant	2	0	2
98	Senior Records Assistant	2	0	2
99	Office Supervisor	1	0	1
100	House Keeper	1	1	0
101	Stenographer Secretary	1	0	1
102	Senior Records Assistant	2	0	2
103	Records Assistant	1	1	0
104	Stores Assistant	2	1	1

105	Pool Stenographer	2	0	2
106	Telephone Operator	2	1	1
107	Office Typists	2	2	0
	PROCUREMENT UNIT			
108	Procurement Officer	1	1	0
109	Assistant Procurement Officer	1	1	0
	MAINTENANCE WORKSHOP			
110	Assistant Engineering Officer	1	0	1
111	Engineering Assistant	2	1	1
112	Technician	2	0	2
	SUPPORT STAFF			
113	Seamster	1	1	0
114	Dental Attendant	2	2	0
115	Askari	17	15	2
116	Artsan	4	2	2
117	Nursing Assistant	20	17	3
118	Dhobi	7	7	0
119	Kitchen Attendant	7	5	2
120	Dark Room Attendant	2	2	0
121	Office Attendant	2	2	0
122	Mortuary Attendant	3	3	0
123	Plumber	1	1	0
124	Driver	7	6	1
125	Theatre Attendant	5	3	2
	Total	402	279	119

Appendix II: Discrepancies between orders and medicines delivered by NMS

Cycle	Name of drug/medicine	Date of delivery	Quantity Ordered	Quantity Delivered	Variance (discrepancy)
Cycle 5	ACETYLSALICYLIC ACID 75MG SR OR TABLET	14/04/2016	45	0.0	-45
Cycle 5	ALBENDAZOLE 400MG TABLET	14/04/2016	9	0.0	-9
Cycle 5	AMITRIPTYLINE 25MG TABLET	14/04/2016	25	0.0	-25
Cycle 5	AMLODIPINE 5MG TABLETS	14/04/2016	250	0.0	-250
Cycle 5	AMOXICILLIN DISPERSABLE TABLETS 125MG	14/04/2016	80	0.0	-80
Cycle 5	AMPICILLIN/CLOXACILLIN	14/04/2016	163	0.0	-163
Cycle 5	ATENOLOL 100 MG TABLET	14/04/2016	1	0.0	-1
Cycle 5	ATORVASTATINE 10MG TABLETS	14/04/2016	5	0.0	-5
Cycle 5	BENZHEXOL 2MG TABLET	14/04/2016	35	0.0	-35
Cycle 5	CAPTOPRIL 25 MG TABLETS	14/04/2016	175	0.0	-175
Cycle 5	CARBAMAZEPINE 200MG TABLET	14/04/2016	95	0.0	-95
Cycle 5	CARBIMAZOLE 5MG TABLETS	14/04/2016	1	0.0	-1

Cycle 5	CARVEDILOL 6.25MG TABLET	14/04/2016	0	0.0	0
Cycle 5	CHARCOAL ACTIVATED 250MG TABLET	14/04/2016	1.0	0.0	-1
Cycle 5	CHLORAMPHENICOL 250 MG CAPSULE	14/04/2016	20.0	0.0	-20
Cycle 5	CHLORPHENAMINE MALEATE 4MG TABLET	14/04/2016	2.0	0.0	-2
Cycle 5	CHLORPROMAZINE 100MG TABLET	14/04/2016	30.0	0.0	-30
Cycle 5	CIPROFLOXACIN 500MG TABLET	14/04/2016	300.0	0.0	-300
Cycle 5	CLOMIPHENE CITRATE 50MG TABLETS	14/04/2016	1.0	0.0	-1
Cycle 5	DAPSONE 100MG TABLET	14/04/2016	6.0	0.0	-6
Cycle 5	DEXAMETHASONE 0.5MG TABLETS	14/04/2016	4.0	0.0	-4
Cycle 5	DISPENSING ENVELOPES PLASTIC 75X110MM	14/04/2016	300.0	0.0	-300
Cycle 5	DOXYCYCLINE CAPSULES	14/04/2016	300.0	0.0	-300
Cycle 5	ERYTHROMYCIN STEARATE 250MG TABLET	14/04/2016	30.0	0.0	-30
Cycle 5	ERYTHROMYCIN 125MG/ML SUSPENSION	14/04/2016	200.0	0.0	-200
Cycle 5	FOLIC ACID 5MG TABLET	14/04/2016	50.0	0.0	-50
Cycle 5	FUROSEMIDE 40MG TABLET	14/04/2016	15.0	0.0	-15
Cycle 5	GLYCERINE TRINITRATE (SUBLINGUAL) TABLETS	14/04/2016	1.0	0.0	-1
Cycle 5	HALOPERIDOL TABLETS 10MG	14/04/2016	50.0	0.0	-50
Cycle 5	HALOPERIDOL TABLETS 5MG	14/04/2016	50.0	0.0	-50
Cycle 5	IBUPROFEN 200MG TABLET	14/04/2016	60.0	0.0	-60
Cycle 5	IMIPRAMINE 25 MG TABLET	14/04/2016	5.0	0.0	-5
Cycle 5	KETOCONAZOLE 200MG TABLET	14/04/2016	30.0	0.0	-30
Cycle 5	LISINAPRIL TABLETS 10MG	14/04/2016	20.0	0.0	-20
Cycle 5	LITHIUM CARB. 400MG TABS	14/04/2016	1.0	0.0	-1
Cycle 5	LOPERAMIDE CAP 2MG	14/04/2016	2.0	0.0	-2
Cycle 5	LORSATAN 50 MG TABLETS	14/04/2016	125.0	0.0	-125
Cycle 5	MAGNESIUM TRISILICATE COMP 250+120MG TABLET	14/04/2016	10.0	0.0	-10
Cycle 5	MEBENDAZOLE 100MG TABLETS	14/04/2016	5.0	0.0	-5
Cycle 5	METRONIDAZOLE SUSPENSION 100MG/5ML 100ML	14/04/2016	200.0	0.0	-200
Cycle 5	NALIDIXIC ACID 500MG TABLETS	14/04/2016	1.0	0.0	-1
Cycle 5	NITROFURANTOIN 100MG TABLET	14/04/2016	2.0	0.0	-2
Cycle 5	PHENOBARBITAL 30MG TABLET	14/04/2016	2.0	0.0	-2
Cycle 5	PHENYTOIN SODIUM 100MG TABLET	14/04/2016	30.0	0.0	-30
Cycle 5	PROMETHAZINE HCL 25MG TABLET	14/04/2016	2.0	0.0	-2
Cycle 5	PROPRANOLOL 40MG TABLET	14/04/2016	4.0	0.0	-4
Cycle 5	SODIUM VALPROATE 200MG TABLETS	14/04/2016	5.0	0.0	-5
Cycle 5	SPIRINOLACTONE 50MG TABLETS	14/04/2016	4.0	0.0	-4
Cycle 5	TRAMADOL 50MG TABLETS	14/04/2016	20.0	0.0	-20
Cycle 5	VITAMIN B COMPLEX TABLET	14/04/2016	50.0	0.0	-50
Cycle 5	VITAMIN C (ASCORBIC ACID) 100MG TABLET	14/04/2016	2.0	0.0	-2
Cycle 5	AMPHOTERICIN B 50MG VIAL	14/04/2016	80.0	0.0	-80
Cycle 5	AMPICILLIN 500MG POWDER FOR RECONSTITUTION	14/04/2016	190.0	0.0	-190
Cycle 5	AMPICILLINE/CLOXACILINE 250MG/250MG INJECTION	14/04/2016	50.0	0.0	-50
Cycle 5	ANTI-SNAKE BITE SERA POLYVALENT	14/04/2016	1.0	0.0	-1
Cycle 5	ARTESUNATE INJECTION 60MG VIAL	14/04/2016	3,500.0	0.0	-3500
Cycle 5	ATRACURIUM 10MG/ML 2.5ML INJECTION	14/04/2016	1.0	0.0	-1
Cycle 5	ATROPINE 1MG/1ML INJ IV/IM	14/04/2016	1.0	0.0	-1

Cycle 5	CALCIUM GLUCONATE INJECTION, 10%, 10ML VIAL	14/04/2016	2.0	0.0	-2
Cycle 5	CIPROFLOXACIN IV 200MG/100ML VIAL	14/04/2016	900.0	0.0	-900
Cycle 5	CIS-ATRACURIUM INJECTION 2MG/ML 10ML VIAL	14/04/2016	1.0	0.0	-1
Cycle 5	CLOXACILLIN 500MG INJ (PFR) IV/IM	14/04/2016	2.0	0.0	-2
Cycle 5		14/04/2016	10.0	0.0	-10
Cycle 5	FLUPHENAZINE 25MG/ML INJECTION	14/04/2016	10.0	0.0	-10
Cycle 5	HALOPERIDOL 5MG/1ML INJECTION	14/04/2016	30.0	0.0	-30
Cycle 5	HALOPERIDOL DECANOATE 50MG/ML DEPOT	14/04/2016	20.0	0.0	-20
Cycle 5	HYDRALAZINE INJECTION 20MG/ML	14/04/2016	5.0	0.0	-5
Cycle 5	LIGNOCAINE 5% IN DEXTROSE INJ, SPINAL	14/04/2016	100.0	0.0	-100
Cycle 5	DROPS 0.5%, 0.5ML DOSE UNITS	14/04/2016	5.0	0.0	-5
Cycle 5	CHLORAMPHENICOL 0.5% EYE OINTMENT	14/04/2016	100.0	0.0	-100
Cycle 5	GENTAMYCIN 80MG/2ML INJ IV/IM	14/04/2016	80.0	60	-20
Cycle 5	GLUCOSE (DEXTROSE) 5% INFUSION 500ML	14/04/2016	100.0	30	-70
Cycle 5	INSULIN MIXTARD HUMAN 100IU/ML	14/04/2016	700.0	600	-100
Cycle 5	MAGNESIUM SULPHATE 50% 5ML INJ	14/04/2016	100.0	40	-60
Cycle 5	MANNITOL 20% 100ML INFUSION	14/04/2016	100.0	50	-50
Cycle 5	SODIUM (RINGERS) LACTATE COMPOUND INFUSION	14/04/2016	100.0	45	-55
Cycle 5	SODIUM CHLORIDE/NORMAL SALINE 0.9% INFUSION	14/04/2016	350.0	280	-70
Cycle 5	TRAMADOL INJECTION 100MG/2ML AMPOULE	14/04/2016	80.0	25	-55
Cycle 5	ATROPINE 1% EYE DROPS	14/04/2016	40.0	17	-23
Cycle 5	DROPS 10ML	14/04/2016	200.0	100	-100
Cycle 5	BETAMETHASONE+NEOMYCIN 0.1%+0.5% EYE DROPS	14/04/2016	1,000.0	400	-600
Cycle 5	CHLORAMPHENICOL 0.5% EYE DROPS 10ML	14/04/2016	300.0	250	-50
Cycle 6	ACETYLSALICYLIC ACID 75MG SR OR TABLET	28/06/2016	45	0.0	-45
Cycle 6	ACICLOVIR 200MG TABLET	28/06/2016	35	0.0	-35
Cycle 6	ALBENDAZOLE 400MG TABLET	28/06/2016	9	0.0	-9
Cycle 6	AMITRIPTYLINE 25MG TABLET	28/06/2016	25	0.0	-25
Cycle 6	AMLODIPINE 5MG TABLETS	28/06/2016	250	0.0	-250
Cycle 6	AMOXICILLIN DISPERSABLE TABLETS 125MG	28/06/2016	80	0.0	-80
Cycle 6	AMPICILLIN/CLOXACILLIN	28/06/2016	163	0.0	-163
Cycle 6	ATENOLOL 100 MG TABLET	28/06/2016	1	0.0	-1
Cycle 6	ATORVASTATINE 10MG TABLETS	28/06/2016	5	0.0	-5
Cycle 6	BENZHEXOL 2MG TABLET	28/06/2016	35	0.0	-35
Cycle 6	CAPTOPRIL 25 MG TABLETS	28/06/2016	175	0.0	-175
Cycle 6	CARBAMAZEPINE 200MG TABLET	28/06/2016	95	0.0	-95
Cycle 6	CARVEDILOL 6.25MG TABLET	28/06/2016	0	0.0	0
Cycle 6	CHLORAMPHENICOL 250 MG CAPSULE	28/06/2016	20.0	0.0	-20
Cycle 6	CHLOROQUINE 150MG BASE TABLET	28/06/2016	10.0	0.0	-10
Cycle 6	CHLORPHENAMINE MALEATE 4MG TABLET	28/06/2016	2.0	0.0	-2
Cycle 6	CHLORPROMAZINE 100MG TABLET	28/06/2016	30.0	0.0	-30
Cycle 6	CLOMIPHENE CITRATE 50MG TABLETS	28/06/2016	1.0	0.0	-1
Cycle 6	CLOXACILLIN 250MG CAPSULES	28/06/2016	20.0	0.0	-20

Cycle 6	DAPSONE 100MG TABLET	28/06/2016	6.0	0.0	-6
Cycle 6	DEXAMETHASONE 0.5MG TABLETS	28/06/2016	4.0	0.0	-4
Cycle 6	DISPENSING ENVELOPES PLASTIC 75X110MM	28/06/2016	300.0	0.0	-300
Cycle 6	DOXYCYCLINE CAPSULES	28/06/2016	300.0	0.0	-300
Cycle 6	ERYTHROMYCIN STEARATE 250MG TABLET	28/06/2016	30.0	0.0	-30
Cycle 6	ERYTHROMYCIN 125MG/ML SUSPENSION	28/06/2016	200.0	0.0	-200
Cycle 6	FUROSEMIDE 40MG TABLET	28/06/2016	15.0	0.0	-15
Cycle 6	GLIBENCLAMIDE TABLETS BP 5MG TABLET	28/06/2016	80.0	0.0	-80
Cycle 6	GLYCERINE TRINITRATE (SUBLINGUAL) TABLETS	28/06/2016	1.0	0.0	-1
Cycle 6	HALOPERIDOL TABLETS 5MG	28/06/2016	50.0	0.0	-50
Cycle 6	IBUPROFEN 200MG TABLET	28/06/2016	60.0	0.0	-60
Cycle 6	IMIPRAMINE 25 MG TABLET	28/06/2016	5.0	0.0	-5
Cycle 6	KETOCONAZOLE 200MG TABLET	28/06/2016	30.0	0.0	-30
Cycle 6	LISINAPRIL TABLETS 10MG	28/06/2016	20.0	0.0	-20
Cycle 6	LITHIUM CARB. 400MG TABS	28/06/2016	1.0	0.0	-1
Cycle 6	LOPERAMIDE CAP 2MG	28/06/2016	2.0	0.0	-2
Cycle 6	LORSATAN 50 MG TABLETS	28/06/2016	125.0	0.0	-125
Cycle 6	MAGNESIUM TRISILICATE COMP 250+120MG TABLET	28/06/2016	10.0	0.0	-10
Cycle 6	MEBENDAZOLE 100MG TABLETS	28/06/2016	5.0	0.0	-5
Cycle 6	METHYLDOPA 250MG TABLETS	28/06/2016	1.0	0.0	-1
Cycle 6	METRONIDAZOLE SUSPENSION 100MG/5ML 100ML	28/06/2016	200.0	0.0	-200
Cycle 6	MULTIVITAMIN TABLET	28/06/2016	5.0	0.0	-5
Cycle 6	NALIDIXIC ACID 500MG TABLETS	28/06/2016	1.0	0.0	-1
Cycle 6	NITROFURANTOIN 100MG TABLET	28/06/2016	2.0	0.0	-2
Cycle 6	NYSTATIN 100,000 IU ORAL SUSPENSION,30ML	28/06/2016	5.0	0.0	-5
Cycle 6	OMEPRAZOLE 20MG CAPSULES	28/06/2016	200.0	0.0	-200
Cycle 6	PARACETAMOL 125MG/ML SUSPENSION	28/06/2016	10.0	0.0	-10
Cycle 6	PHENOBARBITAL 30MG TABLET	28/06/2016	2.0	0.0	-2
Cycle 6	PHENYTOIN SODIUM 100MG TABLET	28/06/2016	30.0	0.0	-30
Cycle 6	PROMETHAZINE HCL 25MG TABLET	28/06/2016	2.0	0.0	-2
Cycle 6	PROPRANOLOL 40MG TABLET	28/06/2016	4.0	0.0	-4
Cycle 6	QUININE SULPHATE 300MG TABLET	28/06/2016	10.0	0.0	-10
Cycle 6	SALBUTAMOL 4MG TABLET	28/06/2016	6.0	0.0	-6
Cycle 6	SODIUM VALPROATE 200MG TABLETS	28/06/2016	5.0	0.0	-5
Cycle 6	SPIRINOLACTONE 50MG TABLETS	28/06/2016	4.0	0.0	-4
Cycle 6	TRAMADOL 50MG TABLETS	28/06/2016	20.0	0.0	-20
Cycle 6	VITAMIN B COMPLEX TABLET	28/06/2016	50.0	0.0	-50
Cycle 6	VITAMIN C (ASCORBIC ACID) 100MG TABLET	28/06/2016	2.0	0.0	-2
Cycle 6	AMPHOTERICIN B 50MG VIAL	28/06/2016	80.0	0.0	-80
Cycle 6	ANTI-SNAKE BITE SERA POLYVALENT	28/06/2016	1.0	0.0	-1
Cycle 6	ATRACURIUM 10MG/ML 2.5ML INJECTION	28/06/2016	1.0	0.0	-1
Cycle 6	CIPROFLOXACIN IV 200MG/100ML VIAL	28/06/2016	900.0	0.0	-900
Cycle 6	CLOXACILLIN 500MG INJ (PFR) IV/IM	28/06/2016	2.0	0.0	-2
Cycle 6	ENOXAPARIN 60MG/0.8ML, 1ML VOLUME, PREFILLED	28/06/2016	10.0	0.0	-10
Cycle 6	FLUPHENAZINE 25MG/ML INJECTION	28/06/2016	10.0	0.0	-10
Cycle 6	FUROSEMIDE 20MG/2ML INJ IM/SLOW	28/06/2016	20.0	0.0	-20

	IV/IVINF				
Cycle 6	HALOPERIDOL 5MG/1ML INJECTION	28/06/2016	30.0	0.0	-30
Cycle 6	HYDRALAZINE INJECTION 20MG/ML	28/06/2016	5.0	0.0	-5
Cycle 6	LIGNOCAINE 5% IN DEXTROSE INJ, SPINAL	28/06/2016	100.0	0.0	-100
Cycle 6	PHENYTOIN SODIUM 50MG/ML INJECTION 5ML	28/06/2016	53.0	0.0	-53
Cycle 6	PROMETHAZINE INJECTION 25MG/ML 2ML AMP	28/06/2016	2.0	0.0	-2
Cycle 6	PROPOFOL 10 MG/ML, 50ML VIAL	28/06/2016	5.0	0.0	-5
Cycle 6	RANITIDINE 25MG/2ML INJ	28/06/2016	2.0	0.0	-2
Cycle 6	AMETHOCAINE (TETRACAINE) HYDROCHLORIDE EYE	28/06/2016	5.0	0.0	-5
Cycle 6	BOTTLES	28/06/2016	2.0	0.0	-2
Cycle 6	FLUROCEINE EYE STRIPS 20% , 100 strips	28/06/2016	1.0	0.0	-1
Cycle 6	HYDROCORTISONE ACETATE EYE SUSPENSION DROPS	28/06/2016	50.0	0.0	-50
Cycle 6	PHENYLEPHRINE EYE DROPS 10% IN 10ML	28/06/2016	2.0	0.0	-2
Cycle 6	PILOCARPINE EYE DROPS 2% IN 5ML DROPPER BOTTLES	28/06/2016	9.0	0.0	-9
Cycle 6	CIPROFLOXACIN 500MG TABLET	28/06/2016	300.0	280	-20
Cycle 6	IV/IM/INFUSION	28/06/2016	190.0	160	-30
Cycle 6	AMPICILLINE/CLOXACILINE 250MG/250MG INJECTION	28/06/2016	50.0	450	400
Cycle 6	CEFTRIAZONE SODIUM 1G POWDER FOR INJECTION	28/06/2016	8,500.0	8,000	-500
Cycle 6	GENTAMYCIN 80MG/2ML INJ IV/IM	28/06/2016	80.0	70	-10
Cycle 6	INSULIN MIXTARD HUMAN 100IU/ML	28/06/2016	700.0	650	-50
Cycle 6	METRONIDAZOLE 500MG/100ML INFUSION	28/06/2016	3,800.0	3,300	-500
Cycle 6	SODIUM CHLORIDE/NORMAL SALINE 0.9% INFUSION	28/06/2016	250.0	162	-88
Cycle 6	TRAMADOL INJECTION 100MG/2ML AMPOULE	28/06/2016	80.0	60	-20
Cycle 6	BETAMETHASONE SODIUM PHOSPHATE 0.1% EYE DROPS	28/06/2016	200.0	150	-50
Cycle 6	10ML	28/06/2016	1,000.0	750	-250
Cycle 6	CHLORAMPHENICOL 0.5% EYE DROPS 10ML	28/06/2016	300.0	250	-50
Cycle 6	GENTAMYCIN 0.3% EYE/EAR DROP	28/06/2016	400.0	350	-50
Cycle 6	TETRACYCLINE 1% EYE OINTMENT	28/06/2016	1,000.0	900	-100
Cycle 6	TIMOLOL MALEATE 0.5% EYEDROPS IN 5ML	28/06/2016	43.0	35	-8
Cycle 6	0.3%+0.1%, 5ML DROPPER BOTTLE	28/06/2016	25.0	20	-5

Appendix III: Unaccounted for funds

Doc No.	Date	Payee	Particulars	Amount	Remarks
1/7/2016	23/7/2015	Ogwal Walter	Facilitation of training of artisans and technicians	1,800,000	No report attached
9/7/2016	23/7/2015	Ogwal Walter	Facilitation to Kampala	310,000	No report attached no accountability
LRH/03/08/16	30/07/2015	AsimaLorna	Facilitation to	1,160,000	Only 290,000

			Kampala		accounted for
LRH/05/09/16	7/9/2015	Urassan Jonathan	Purchase of ultra sound jelly	440,000	No receipt attached
4489055	3/11/2015	Kiboko Olobo	Payment for immunisation activities	5,600,000	1,818,000 not accounted for
4919385	1/2/2016	Ogwal Walter	Periderm to staff for maintenance and inventory update in lango sub region	1,800,000	No activity reports on file
LRH/04/02/16	1/2/2016	Asima Lorna	Subsistence allowance to HRO while on official duty to Kampala	580,000	No activity reports on file
LRH/18/02/16	1/2/2016	Bosser Robert	Facilitation to take quarterly reports to ministry of finance	530,000	No evidence of submission on file
LRH/25/03/16	10/3/2016	Odur Michael	Facilitation to follow-up issues of interns salaries	725,000	No activity reports on file
LRH/44/02/16	12/2/2016	Asima Lorna	Subsistence allowance while on official duty to Kampala	580,000	No activity reports on file
LRH/28/05/16	13/5/16	Ogwal Walter	Sitting allowance for contracts committee members	1,380,000	Minutes and attendance to the meetings not availed
LRH/32/03/16	25/3/16	Asima Lorna	Facilitation while on official duty to Kampala	580,000	No activity reports on file
LRH/22/05/16	25/5/16	Aguma Daniel	Payment for subsistence allowance	1,230,000	No activity reports on file
Total				16,715,000	