

OFFICE OF THE AUDITOR GENERAL



THE REPUBLIC OF UGANDA

REPORT OF THE AUDITOR GENERAL
ON THE FINANCIAL STATEMENTS OF FORT PORTAL REGIONAL REFERRAL HOSPITAL
FOR THE YEAR ENDED 30TH JUNE 2019

OFFICE OF THE AUDITOR GENERAL
UGANDA

Table of Contents

list of Acronyms.....	iii
Opinion	1
Basis for Opinion	1
Key Audit Matters.....	1
1.0 Implementation of the Approved Budget.....	1
Under Absorption of Released Funds.....	3
Mischarges of Expenditure.....	3
Other Matter	4
2.0 Non Delivery of a Washing Machine.....	4
3.0 Under Staffing.....	5
Other Information	5
Management’s Responsibility for the Financial Statements.....	5
Auditor General’s Responsibilities for the audit of the Financial Statements.....	5
Other Reporting Responsibilities.....	6
Report on the Audit of Compliance with Legislation.....	7
4.0 Congestion in the Wards.....	7
5.0 Failure to Dispose of Assets	7
60 Inadequate Storage Space	8

List of Acronyms

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

REPORT OF THE AUDITOR GENERAL
ON THE AUDIT OF FINANCIAL STATEMENTS OF FORT PORTAL REGIONAL
REFERRAL HOSPITAL

FOR THE YEAR ENDED 30TH JUNE 2019

THE RT HON. SPEAKER OF PARLIAMENT

Opinion

I have audited the accompanying financial statements of Fort Portal Regional Referral Hospital, which comprise the Statement of Financial Position as at 30th June 2019, 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, the financial statements of Fort Portal Regional Referral Hospital for the year ended 30th June 2019 are prepared in all material respects, in accordance with section 51 of the Public Finance Management Act (PFMA), 2015 and the and the Financial Reporting Guide, 2018.

Basis for Opinion

I conducted my audit in accordance with International Standards of Supreme Audit Institutions (ISSAIs). My responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial 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 forming my opinion thereon, and I do not provide a separate opinion on these matters.

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

1.0 Implementation of the Approved Budget

Section 45 of the Public Finance and Management Act, 2015, requires the Accounting Officer to control the regularity and proper use of the money appropriated to the vote.

According to Section 45 (3) of the same Act, the Accounting Officer shall enter into an annual performance contract with the Secretary to Treasury which shall bind the Accounting Officer to deliver on the activities in the work plan for the vote for the financial year. Work plans are based on outputs to be achieved for the financial year,

and during implementation, effort is required to be made to achieve the agreed objectives/targets for the entity within the available resources.

Paragraph 49 of the budget execution circular for financial year 2018/2019 requires management to prepare budget performance reports that 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. All performance reports should be based on the program budgeting system (PBS) programs and subprograms.

It has been observed over the years that planned and budgeted for activities of a number of Government entities are not implemented thereby affecting service delivery.

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

Consequently, I developed procedures in order to address the performance of the budget of the entity:

- Ascertaining the amount received by the entity and the source of the funding
- Inquiring from management of off-budget financing received and ascertaining the basis for the off-budget financing, if any.
- Comparing the approved budget against the actual receipts
- Comparing the planned vote function outputs against the actuals and determining the variances
- Reviewing the utilization of these funds

Based on the procedures performed the entity planned to achieve the above deliverables through the implementation of various outputs and made the following observations:-

No.	Observation	Recommendation																
1.1	<p>Revenue performance</p> <p>During the year under review, the Government planned to release a total of UGX 9,830,188,305 to the Referral Hospital. Analysis of warrants revealed that a total of UGX 9,502,622,545 was released representing 97% performance. The shortfall was attributed majorly to shortfalls in Non-Tax Revenue as shown in the table below;</p> <p style="text-align: center;">Table summarizing Treasury releases to the Vote during 2018/19</p> <table border="1" data-bbox="316 1641 1155 1939"> <thead> <tr> <th data-bbox="316 1641 523 1771">Entity</th> <th data-bbox="528 1641 719 1771">Approved revised Budget – UGX</th> <th data-bbox="724 1641 932 1771">Actual released – UGX</th> <th data-bbox="936 1641 1155 1771">Shortfall- UGX</th> </tr> </thead> <tbody> <tr> <td data-bbox="316 1778 523 1812">- NTR</td> <td data-bbox="528 1778 719 1812">758,000,000</td> <td data-bbox="724 1778 932 1812">430,434,240</td> <td data-bbox="936 1778 1155 1812">327,566,760</td> </tr> <tr> <td data-bbox="316 1818 523 1906">Central Government Transfers</td> <td data-bbox="528 1818 719 1906">9,072,188,305</td> <td data-bbox="724 1818 932 1906">9,072,188,305</td> <td data-bbox="936 1818 1155 1906">0.00</td> </tr> <tr> <td data-bbox="316 1912 523 1939">Total</td> <td data-bbox="528 1912 719 1939">9,830,188,305</td> <td data-bbox="724 1912 932 1939">9,502,622,545</td> <td data-bbox="936 1912 1155 1939">327,566,760(3%)</td> </tr> </tbody> </table> <p>Out of the released funds UGX.1, 060,000,000(11%) relates to Capital Development while UGX 8,442,622,545 (89%) relates to recurrent</p>	Entity	Approved revised Budget – UGX	Actual released – UGX	Shortfall- UGX	- NTR	758,000,000	430,434,240	327,566,760	Central Government Transfers	9,072,188,305	9,072,188,305	0.00	Total	9,830,188,305	9,502,622,545	327,566,760(3%)	<p>I advise the Accounting Officer to devise strategies to ensure that budgeted NTR is collected to avoid significant shortfalls that may affect service delivery by the Hospital.</p>
Entity	Approved revised Budget – UGX	Actual released – UGX	Shortfall- UGX															
- NTR	758,000,000	430,434,240	327,566,760															
Central Government Transfers	9,072,188,305	9,072,188,305	0.00															
Total	9,830,188,305	9,502,622,545	327,566,760(3%)															

	<p>expenditure.</p> <p>Failure to realize the budgeted funds affects implementation of the planned activities which were intended to contribute towards the achievement of the NDPII and Vision 2040. The key deliverables for the financial year 2018/19 are shown in Appendix I.</p> <p>The Accounting Officer explained that during the Budgeting process 2019/20; NTR Budget was adjusted downwards basing on past performance with advice from MOFPED.</p>	
1.2	<p><u>Under Absorption of Released Funds</u></p> <p>A review of the statement of Appropriation Accounts (Pages 13 and 14) of the financial statements indicate that a sum of UGX.9,502,622,545 (both NTR and central Government funds) was warranted by GoU to finance the Hospital budget and the whole amount was drawn from the Treasury Single Account (TSA) to the Treasury Single Sub Account(TSSA) for spending.</p> <p>However, it was noted that out of the amount drawn for spending only UGX.8, 082,931,156 was actually spent leaving a balance of UGX 1,419,691,389 (14.2 %) unutilized at the close of the year. This, therefore, implies that the Hospital failed to implement some planned activities resulting in poor service delivery.</p> <p>The Accounting Officer explained that UGX 0.648 billion for wage was not spent due to delay in the recruitment process and UGX 0.629 billion for pension and Gratuity funds were not utilized due to delayed Auditing of the Retirement Benefits by the Internal Auditor.</p>	<p>I advised the Accounting Officer to closely liaise with the relevant authorities to ensure that all funds are absorbed in time.</p>
1.3	<p><u>Off budget Financing</u></p> <p>According to Section 15 of the Public Finance Management Act, 2015, the Accountant General releases funds to Accounting Officers basing on the annual cash flow plan issued by the Secretary to Treasury which is itself based on the individual procurement plans, work plans and recruitment plans approved by Parliament.</p> <p>I noted that activities amounting to UGX 450,657,686 were implemented using funds that were not part of the budget appropriated by parliament. There were also no clear guidelines on how these links to the National Budget. This may create an avenue for duplication of activities, distortions in performance monitoring and evaluation.</p> <p>The Accounting Officer explained that the Implementing partners signed MOUs with MOH headquarters to implement activities in allocated health regions. Baylor Uganda supports MOH in the Implementation of activities in the Ruwenzori region.</p> <p>The activities to be implemented are agreed upon at MOH with little input from the regional Referral Hospital. Payments for Activities are transferred directly to staff implementing the Baylor activities.</p>	<p>I advise the Accounting Officer to avail guidelines/ MoUs that govern these funds for audit.</p>
1.4	<p><u>Mischarges of Expenditure</u></p> <p>Paragraph 8.5.2 of the 2017 treasury instructions requires that the implementation of the budget shall strictly follow the work plans, procurements, and recruitment plans as approved by parliament.</p>	<p>I advised the Accounting Officer to always spend in accordance with the approved</p>

	<p>However, it was observed that UGX 100,137,993 was charged on expenditure item codes which do not reflect the nature of the expenditure, as shown in Appendix II. This was attributed to non-adherence to budgetary controls.</p> <p>Mischarging of expenditure undermines the importance of the budgeting process as well as the intentions of the appropriating Authority.</p> <p>The Accounting Officer explained that staff salaries for locally contracted staff were paid from Allowances (211103) as the release under Item 211102 (Contract staff salaries) was not sufficient to cover their wages and were threatening to strike, which would have a negative effect on service delivery. Permission was obtained from the Hospital Management board to use allowances to pay contract staff. The hospital being on YAKA constantly runs out of electricity and instead of buying fuel for the Generator, under item 223007 (Other Utilities) the funds were paid to UMEME for YAKA which was a more efficient alternative.</p>	budget.
--	---	---------

Other Matter

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

2.0 Non Delivery of a Washing Machine

The Hospital contracted Ms. Sage wood Limited to the supply a Washing Machine vide contract reference FH/SUPLS/2018-19/00002 dated 20/05/2019 at a cost UGX 159,263,930.

According to the contract agreement, delivery and installation of the Machine was to be done within six months after signing of the agreement.

It was however noted that:-

- The budgeted and available funds for the procurement of the Washing Machine were UGX.120, 000,000. However, an additional UGX 39,236,930 meant for the procurement of surgical instruments was diverted to top up the cost of the washing machine.
- The whole contract sum of UGX 159,263,930 was paid to the supplier basing on an expired bank guarantee and at the time of the audit, the Machine had not been delivered.

The Accounting Officer explained that the Laundry machine was fully paid for against a bank payment Guarantee. The Accounting Officer further explained that, towards the time of delivery, the supplier advised management that a newer model with better functionality had been released onto the market. Management agreed to procure the newer model at no additional cost. This delayed the delivery, but the machine has arrived in the country awaiting clearance by URA.

I advised the Accounting Officer to ensure that the washing machine is delivered.

3.0 Under Staffing

It was observed that the Hospital had an approved structure of 433 positions. Out of 433 approved positions; 310 (72%) posts were filled, leaving 123 (28%) positions vacant.

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

The Accounting Officer explained that a recruitment plan has been submitted to the Health Service Commission and Public service commission for action.

I advised the Accounting Officer to engage the relevant authorities to 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;

4.0 Congestion in the Wards

Audit inspections of the Hospital wards revealed inadequate space leading to overcrowding the words. The details are shown in the table below:-

Name of Ward	Observation	Photo
Maternity	Overcrowded and many expectant mothers were on seen lying on the floor as shown in the picture	
Medical-Surgical, TB, and Paediatric	The wards were all overcrowded beyond capacity A number of patients were lying on the floor while others were sharing beds.	

The overcrowding of the wards could be attributed to the non-utilization of Lower Health Centres which lack the required equipment and staff.

The Accounting Officer did not provide any response to this issue.

I advised the Accounting Officer to engage all the relevant ministries and development partners for funding to increase the capacity of the hospital.

5.0 Failure to Dispose of Assets

Section (N-a) Paragraphs 20 and 21 of the Public Service Standing Orders 2010 states that where a Responsible Officer considers that inventories, vehicles, plant, equipment, etc.; have reached the end of their useful life and are beyond economical repair or are unserviceable or have become redundant through obsolescence, he or she shall draw a list of the items giving details of the articles, and where appropriate, their age and approximate value. The list shall be submitted to the Accounting Officer requesting for the appointment of a Board of Survey to inspect the items and make recommendations as to their condemnation and disposal.

Contrary to the above, the audit noted that the entity had failed to dispose of 2 ambulances and 2 generators as shown in the pictures below.





The failure to timely dispose of grounded vehicles and old items may lead to further loss of value which results in the assets generating less revenue on disposal.

The Accounting Officer attributed this to the weakness of the Procurement Unit.

I advised the Accounting Officer to ensure that items due for obsolete assets are timely disposed of in accordance with laid down procedures and PPDA guidelines.

60 Inadequate Storage Space

Section 15.1 of the Treasury Instructions 2017 states that An Accounting Officer is responsible for the procurement and safe custody of inventories under his or her control.

It was however noted that the hospital stores had limited storage space. Some items were put on the floor while others like stationery, laboratory, orthopedic and maintenance items were mixed up in one place as shown in the Pictures below



Poor storage of stores risks contamination and deterioration leading to loss. This can be attributed to laxity by management in supervising, monitoring and management of the store.

I advise the Accounting Officer to ensure proper storage of the items to avoid damages and possible loss.

John F.S. Muwanga
AUDITOR GENERAL
4th December 2019

APPENDICES

Appendix I. Unimplemented/Partially implemented Activities in Fort Portal RRH

Key Output	Key Output Indicators	Indicator/ Measure	Planned 2018/19	Actuals By Year-End	Variance	Audit Remark
01: Inpatient services						
	No. of in-patients (Admissions)	Number	30,000	25,125	4,875	Partially implemented
	Average Length of Stay (ALOS) - days	Number	4	4.2	0	Fully implemented
	Bed Occupancy Rate (BOR)	Rate	75%	73%	2%	Partially implemented
	Number of Major Operations (including Caesarean section)	Number	3000	4412	-1412	Fully Implemented
02: Outpatient services						
	Total general outpatients attendance	Number	100,000	56,607	43,393	Partially implemented
	No. of specialised clinic attendances	Number	200,000	121,353	78647	Partially implemented
04: Diagnostic services						
	No. of laboratory tests carried out	Number	250,000	84,315	165,685	Partially implemented
	No. of patient x-rays (imaging) taken	Number	20,000	15,404	4,596	Partially implemented
05: Hospital Management and support services						
	Assets register updated on a quarterly basis	Number	4	4	0	Fully Implemented
	Timely submission of quarterly financial/activity	No	4	4	0	Fully Implemented
	Timely payment of salaries and pensions by the 28	No	12	12	0	Fully Implemented
06: Prevention and rehabilitation services						
	No. of antenatal cases (All attendances)	Number	15,000	9,243	5,757	Partially implemented
	No. of children immunized (All immunizations)	Number	40,000	9,705	30,295	Partially implemented
	No. of family planning users attended to (New and Old)	Number	5,000	1,814	3186	Partially implemented
	Number of ANC Visits (All visits)	Number	4	0	4	Not implemented
07: Immunization Services						
	Number of Childhood Vaccinations given (All contac	Number	40,000	9,705	30,295	Partially implemented

II. Mischarge of expenditure

Payment Date	Supplier	Description	Error Amount	Code	Audit Remark
10-Jun-19	Bamanyisa Julius	Salary for contract staff for the month of June 2019	460,460	211103	Allowances
14-Dec-18	Tumwebaze Racheal	Contract staff salary for the month of November 2018	460,460	211103	Allowances
10-Jun-19	Serina Kyomukama	Salary for contract staff for the month of June 2019	460,460	211103	Allowances
10-Jun-19	Nason Murungi	Salary for contract staff for the month of June 2019	460,460	211103	Allowances
10-Jun-19	Samuel Aliganyira	Salary for contract staff for the month of June 2019	460,460	211103	Allowances
14-Dec-18	Nason Murungi	Contract staff salary for the month of November 2018	460,460	211103	Allowances
14-Dec-18	Karungi Carolyne	Contract staff salary for the month of November 2018	460,460	211103	Allowances
14-Dec-18	Serina Kyomukama	Contract staff salary for the month of November 2018	460,460	211103	Allowances
10-Jun-19	Sarah Komuhimbo	Salary for contract staff for the month of June 2019	460,460	211103	Allowances
14-Dec-18	Edith Katusiime	Contract staff salary for the month of November 2018	309,143	211103	Allowances
10-Jun-19	Margret Kobusinge	Salary for contract staff for the month of June 2019	460,460	211103	Allowances
14-Dec-18	Godriva Nantume	Contract staff salary for the month of November 2018	309,143	227001	Mischarge of expenditure; Contract staff salaries charged on allowances
10-Jun-19	Mebra Tibenda	Salary for contract staff for the month of June 2019	460,460	211103	Mischarge of expenditure; Contract staff salaries charged on allowances
15-May-19	Lilian Kayonga	Salary for contract staff for the month of March 2019	- 27,628	415005	Mischarge of expenditure; Contract staff salaries charged on allowances
14-Dec-18	Sarah Komuhimbo	Contract staff salary for the month of November 2018	460,460	211103	allowances
14-Dec-18	Perusi Kiiza	Contract staff salary for the month of November 2018	460,460	211103	allowances
14-Dec-18	Samuel Aliganyira	Contract staff salary for the month of November 2018	460,460	211103	allowances
10-Jun-19	Karungi Carolyne	Salary for contract staff for the month of June 2019	460,460	211103	allowances
14-Dec-18	Mebra Tibenda	Contract staff salary for the month of November 2018	460,460	211103	allowances
10-Jun-19	John Kyalimpa	Salary for contract staff for the month of June 2019	518,971	211103	allowances
17-Dec-18	Anna Ayebale	Contract staff salary for the month of November 2018	53,000	211103	allowances

14-Dec-18	Gladys Peace	Contract staff salary for the month of November 2018	309,143	227001	Mischarge of expenditure; Contract staff salaries charged on allowances
17-Dec-18	Anna Ayebale	Contract staff salary for the month of November 2018	196,000	227001	Mischarge of expenditure; Contract staff salaries charged on allowances
10-Jun-19	David Mwirumubi	Salary for contract staff for the month of June 2019	1,531,660	211103	allowances
10-Jun-19	Gladys Peace	Salary for contract staff for the month of June 2019	309,143	211103	allowances
10-Jun-19	Perusi Kiiza	Salary for contract staff for the month of June 2019	460,460	211103	allowances
10-Jun-19	Lilian Kayonga	Salary for contract staff for the month of June 2019	460,460	211103	allowances
14-Dec-18	Janeviva Kizairwe	Contract staff salary for the month of November 2018	460,460	211103	allowances
14-Dec-18	Bamanyisa Julius 1009889707	Contract staff salary for the month of November 2018	460,460	211103	allowances
14-Dec-18	Margret Kobusinge	Contract staff salary for the month of November 2018	460,460	211103	allowances
14-Dec-18	Sophie Alineitwe	Contract staff salary for the month of November 2018	350,000	211103	allowances
10-Jun-19	Anna Ayebale	Salary for contract staff for the month of June 2019	85,147	211103	allowances
14-Dec-18	Kenyana Juliet	Contract staff salary for the month of November 2018	460,460	211103	allowances
14-Dec-18	Robert Atuyam E	Contract staff salary for the month of November 2018	460,460	211103	allowances
10-Jun-19	Robert Atuyam E	Salary for contract staff for the month of June 2019	460,460	211103	allowances
14-Dec-18	Lilian Kayonga	Contract staff salary for the month of November 2018	460,460	211103	allowances
23-Jan-19	Umeme Limited.	Funds To Cater For Yaka For The Hospital During 3rd Quarter F/Y 2018/19	1,500,000	223007	Other Utilities
18-Jun-19	Medequip Ltd	Purchase Of Parameters And Accessories	8,000,000	228003	Maintenance – Machinery, Equipment & Furniture
31-May-19	Musenze Kasim 303087	Funds to cater for sending of documents to Ministry Of Finance, Health And Auditor General's Office	715,000	222002	Unaccounted for; Nothing was attached.
23-Oct-18	Umeme Limited.	Funds to cater for electricity consumption within the hospital for the second quarter for the financial year 2018/19	2,000,000	223007	Other Utilities
31-May-19	Fort Portal Hospital Non-Tax Revenue	Refund of funds spent on medical expenses by the hospital staff at private wing	2,000	213002	Incapacity, death benefits and funeral expenses.
01-Feb-19	National Water And Sewerage Corporation	Water consumption during the third quarter release	3,000,000	223005	electricity costs.
11-Jun-19	Masika Getrude	Purchase of sundry materials for hospital use	4,210,000	224005	Direct procurement;

02-Aug-18	National Water And Sewerage Corporation	Payment in respect of water arrears	54,307,771	321612	arrears
31-May-19	Fort Portal Hospital Non-Tax Revenue	Refund of funds spent on medical expenses by the hospital staff at private wing	3,449,000	213002	Incapacity, death benefits and funeral expenses.
05-Feb-19	Atwine Didas 995000	Assist given to staff who missed salary for three month	500,000	213002	Incapacity, death benefits and funeral expenses
31-May-19	Fort Portal Hospital Non-Tax Revenue	Refund of funds spent on medical expenses by the hospital staff at private wing	2,999,000	213002	Incapacity, death benefits and funeral expenses
23-Jan-19	Umeme Limited.	Funds to cater for yaka for the hospital during 3rd quarter f/y 2018/19	2,000,000	223007	Other Utilities
23-Oct-18	Umeme Limited.	Funds to cater for electricity consumption within the hospital for the second ouarter for the financial year 2018/19	2,000,000	223007	Other Utilities
	Total		100,137,993		