

PARLIAMENT OF UGANDA

REPORT OF THE COMMITTEE ON PUBLIC ACCOUNTS (CENTRAL GOVERNMENT) ON THE AUDITOR GENERAL'S REPORTS FOR THE AUDIT YEAR ENDED 31 DECEMBER 2025 (FINANCIAL YEAR ENDED 30 JUNE 2025) ON THE REGIONAL REFERRAL HOSPITALS OF:

1. **VOTE 403 – ARUA REGIONAL REFERRAL HOSPITAL**
2. **VOTE 404 – FORT PORTAL REGIONAL REFERRAL HOSPITAL**
3. **VOTE 405 – GULU REGIONAL REFERRAL HOSPITAL**
4. **VOTE 406 – HOIMA REGIONAL REFERRAL HOSPITAL**
5. **VOTE 411 – SOROTI REGIONAL REFERRAL HOSPITAL**
6. **VOTE 415 – MOROTO REGIONAL REFERRAL HOSPITAL**
7. **VOTE 421 – KAYUNGA REGIONAL REFERRAL HOSPITAL**
8. **VOTE 422 – YUMBE REGIONAL REFERRAL HOSPITAL**

Clerk to Parliament
Parliament House, Kampala
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LIST OF ACRONYMS

CT	Computed Tomography
EMHS	Essential Medicines and Health Supplies
HCM	Human Capital Management system
HDU	High Dependency Unit
ICU	Intensive Care Unit
IFMS	Integrated Financial Management System
IPPS	Integrated Personnel and Payroll System
JICA	Japan International Cooperation Agency
MDR-TB	Multidrug-resistant tuberculosis
MoFPED	Ministry of Finance, Planning and Economic Development
MoH	Ministry of Health
MoPS	Ministry of Public Service
MoU	Memorandum of Understanding
NMS	National Medical Stores
NTR	Non-Tax Revenue
PDU	Procurement and Disposal Unit
PFM Act	Public Finance Management Act, Cap. 171
PPDA	Public Procurement and Disposal of Public Assets
PSA	Pressure Swing Adsorption (oxygen plant)
RRH	Regional Referral Hospital
UBTS	Uganda Blood Transfusion Services
UGX	Uganda Shillings
UPDF	Uganda People's Defence Forces

1.0 INTRODUCTION

Article 163(4) of the Constitution requires the Auditor General to submit to Parliament an annual report of the accounts audited, and Article 163(5) requires Parliament to debate and consider that report and take appropriate action within six months. Article 164 of the Constitution and section 43 of the Public Finance Management Act, Cap. 171, make every Accounting Officer accountable to Parliament for the funds and resources of the vote.

At the 9th Sitting of the 1st Meeting of the 1st Session of the 12th Parliament, held on 14 July 2026, a motion was passed under rule 245(2) of the Rules of Procedure reinstating, among other reports, the Auditor General's reports on the Regional Referral Hospitals listed below, which were referred to the Public Accounts Committee (Central Government) under Rule 180(3). Each hospital is a self-accounting vote whose Hospital Director is the Accounting Officer, answerable for the funds appropriated and assets in its custody including equipment and ambulances supplied by the Ministry of Health and the medicines delivered by the National Medical Stores.

The eight reports reveal recurring weaknesses across hospitals, including idle or non-functional equipment and oxygen plants, missing or inadequately equipped ambulances, staffing levels below one-quarter of approved establishments, medicine stockouts and expiries, and accumulating unpaid obligations despite the return of unspent wage funds. The report is organised by theme and covers the following areas: Unauthorized Expenditure and Funds Outside Appropriation; Wasteful and Nugatory Expenditure; Procurement Violations; Payroll and Human Resource Irregularities; Budget Utilisation; Idle Equipment, Ambulances and Asset Management; Medicines, Blood and Stores; Asset Valuation; Arrears and Other Matters; Matters Requiring Action by Ministry of Health and Central Agencies; and Conclusion.

The principal amounts which are dealt with in the ensuing sections include; Soroti 3.672Bn (Expenditure on another entity without an agreement, Para 5.1); Hoima & Soroti-1.785Bn (Funds received outside the appropriation, Para 5.2); Arua, Gulu, Yumbe-289.9Mn (Salary paid without service or after exit, Para 6.1); Arua, Fort Portal, Hoima, Soroti-373.2 Mn (Medicines and supplies expired Para 6.3); Moroto-174.3Mn (Micro procurements to one supplier without quotations Para 7.1); 6 hospitals-2.598Bn (Wage returned unspent while posts were vacant Para 8.1); Soroti-527Mn (Payments outside the HCM/IPPS payroll systems Para 8.2); Moroto, Yumbe, Soroti-about 7.7Bn (Oxygen plants not producing oxygen, Para 10.1); Moroto-4.997Bn; (18

ambulances, 3 found, Equipment idle at Moroto, and ambulances listed but not received Para10.2) and 5 hospitals-5.563Bn (Payables at 30 June 2025, Para 12.2).

The principal legal and policy instruments used to assess the audit findings include sections 20, 21, 43, 45 and 49 of the Public Finance Management Act, Cap. 171, together with section 78 on surcharge; the Treasury Instructions, 2017; the Public Procurement and Disposal of Public Assets Act, Cap. 205, and the Regulations made under it in 2023; the Uganda Public Service Standing Orders, 2021; the Essential Medicines and Health Supplies Management Manual, 2023; the Government of Uganda Asset Management Framework and Guidelines, 2020; the National Medical Equipment Policy, 2009; and the National Norms and Standards for Ambulance Vehicles.

2.0 SCOPE

The report covers the Auditor General's reports for the audit year ended 31 December 2025 (financial year ended 30 June 2025) on Arua, Fort Portal, Gulu, Hoima, Kayunga, Moroto, Soroti and Yumbe Regional Referral Hospitals. Each hospital received an unqualified opinion, with emphasis of matter on asset valuation (seven hospitals) and on payables (Arua and Gulu). An unqualified opinion doesn't imply the funds were well spent; most matters below arise from the compliance and performance sections of the reports.

3.0 METHODOLOGY

The Committee met the Accounting Officers and their technical staff, and examined their written responses, the audited financial statements and other documents submitted as evidence and audit reports as follows:

4.0 OVERVIEW OF BUDGET PERFORMANCE

Table 1: Showing Funds Utilized and Staffing Gaps

RRH	Approved Budgets	Funds availed (Ugx Bn)	Spent (Ugx-Bn)	Unspent (Ugx bn)
Arua	12.720	12.720	12.382	0.338
Fort Portal	14.263	13.658	12.504	1.154
Gulu	15.636	15.636	14.823	0.813
Hoima	13.524	13.524	13.021	0.503
Kayunga	14.154	13.772	13.545	0.227

Moroto	12.748	12.747	12.310	0.437
Soroti	12.166	11.958	11.835	0.123
Yumbe	11.887	11.887	11.627	0.186

Source: Reports of the Auditor General, 2025

The 8 RRHs had a combined approved budget of about UGX 107.098Bn, of which UGX 105.902Bn was availed and UGX 102.047Bn was spent (about 96.36%) of the funds availed, leaving about 3.64% unspent. This indicated generally high financial execution.

Furthermore, UGX 1.196Bn of the combined approved budgets was not availed representing about 1.12% of the approved total. The shortfall was concentrated particularly at Fort Portal (UGX 605Mn), Kayunga (UGX 382Mn) and Soroti (UGX 208Mn).

The main unspent lines were wage and pension, not medicines or maintenance.

5.0 BUDGET UTILISATION

5.1 Capacity not opened, development funds not released and private-wing revenue at Kayunga & Fort Portal RRHs

Kayunga RRH had a release shortfall of UGX 382.35Mn, while UGX 409Mn allocated for salaries and about UGX 143Mn for water remained unspent due to phased opening of services. Fort Portal RRH received only UGX 108Mn against a revised development budget of UGX 708Mn. Gulu RRH collected UGX 39.44Mn against a private-wing revenue target of UGX 340Mn, using manual cash collection.

The Accounting Officers cited recruitment delays, phased opening of services and partial operation of Gulu RRH's private wing pending renovation. URA electronic revenue collection was introduced in November 2025.

Observation

The Committee observed that delayed operationalisation of hospital facilities and inadequate staffing result in underutilisation of public investments and constrain service delivery. Furthermore, low private-wing revenue collection

at Gulu RRH raises concerns about revenue mobilisation and compliance with electronic revenue collection requirements.

The Committee Recommends that;

i. **The Accounting Officer of Kayunga RRH should expedite completion and operationalisation of the private wing within 60 days of adoption of this report to improve service delivery and utilisation of public resources. While Gulu RRH should ensure that all private-wing revenue is collected and receipted through the URA electronic system with effect from 1st January 2027, and strengthen revenue monitoring and accountability.**
ii. **The Accounting Officer of Fort Portal RRH should engage MOFPED to secure the release of the development funds appropriated by Parliament to facilitate implementation of planned activities.**

6.0 UNAUTHORISED EXPENDITURE AND FUNDS OUTSIDE THE APPROPRIATION

6.1 Funding other MDA priorities without a MoU at Soroti RRH

Section 19 of the PFMA provides that Parliament may by resolution authorize the Minister to re allocate funds from a vote to another vote where the functions of a vote are transferred to that other vote.

The Auditor General noted that UGX 3.672Bn for civil works and equipment for the Soroti Regional Blood Bank, a facility of Uganda Blood Transfusion Services was recorded as Soroti RRH expenditure without a Memorandum of Understanding (MoU).

During interface with the Committee, the Accounting Officer explained that the decision was made at Ministry level without consulting hospital management, that MOFPED channeled the funds and that no agreement was signed.

Observation

The Committee found the explanation inadequate, noting that oral Ministry instructions did not absolve the Accounting Officer of accountability under Article 164(1) of the Constitution. Funding another entity through the hospital

budget without management involvement constituted diversion of funds and contravened Section 19 of the PFMA, Cap. 171.

The Committee recommends that;

i. **The PSST and the Permanent Secretary to the Ministry of Health establish responsibility for the reallocation and utilization of funds without the formal Memorandum of Understanding and take the necessary corrective measures to ensure that that Public Funds are utilized for their approved purposes.**
ii. **2. All Accounting Officers should ensure that no vote executes works for another entity without a signed agreement and a budget line approved by Parliament, as required under Section 19 of the PFMA, Cap. 171.**

6.2 Off Budget Financing under Hoima and Soroti RRHs

Contrary to Section 41(1) of the PFMA, Cap. 171 provides that all expenditures by the Government on projects whch are externally financed in a financial year, shall be appropriated by Parliament.

The Audit General however found that Hoima RRH received UGX 689.85Mn directly from CDC, IDI, World Vision, the Global Fund and Gauff, including UGX 492.61Mn for MDR-TB, while Soroti RRH received UGX 1.096Bn from MOH, CDC and AHF, including UGX 384Mn in internship allowances. These funds were neither appropriated by Parliament nor included in the approved budgets, yet were spent on unbudgeted activities.

While appearing before the Committee, the Accounting Officers stated that they had sought guidance from the PS/ST but no such guidance was provided to the committee.

Observation

The Committee observed that UGX 1.785Bn was received and spent outside the approved budgets of the two hospitals. Hoima RRH failed to disclose the funds in its financial statements, while internship allowances a MOH responsibility, were channeled through a hospital without appropriation. The recurring nature of Hoima's off-budget financing indicated persistent budgeting weaknesses.

The Committee recommends that;

i. **The Accounting Officers of Hoima and Soroti RRHs should be held liable for the irregular expenditure and non-disclosure of funds.**
ii. **The Minister of Finance should pursuant to Section 78 of the PFMA institute an inquiry into the suspected loss of public funds UGX (689.85Mn for Hoima and UGX 492.61Mn for Soroti) and take appropriate actions.**

6.3 Revenue Spent at Source at Moroto, Soroti and Gulu RRHs

Contrary to Section 27(2) of the PFMA, Cap. 171, which provides that revenue collected or received by a vote shall be paid into and shall form part of the consolidated fund, Audit noted that Moroto RRH budgeted UGX 6.149Mn in NTR but collected UGX 61.127Mn and spent UGX 54.778Mn at source; Soroti RRH had not remitted UGX 124.1Mn in private-wing collections by year-end; while Gulu and Soroti RRHs charged UGX 24.602Mn and UGX 67.355Mn, respectively, to items other than those appropriated, without approval.

During the meeting with the Committee, the Accounting Officer Gulu RRH acknowledged the finding; Moroto RRH attributed the unbudgeted revenue to CT-scan, internship and research fees lacking budget lines; Soroti RRH stated that collections above the UGX 100Mn threshold were remitted to the Treasury, while inadequate MTEF allocations for medicines, supplies and support services constrained private-wing operations and revenue generation.

Observation

The Committee found the explanations inadequate, noting that the absence of a budget line required revenue to be remitted rather than spent at source, while funding constraints did not authorise Soroti RRH to spend revenue without approval. The expenditure was therefore unauthorised.

The Committee recommends that;

i. **The Accounting Officers of Moroto and Soroti RRHs should be held liable for contravening the provisions of Section 27 (2) of the PFMA, Cap 171 within 60 days of adoption of the report, make good the amounts spent at source; UGX 54.778Mn and UGX 124.1Mn, respectively.**

ii. **The Minister of Finance should pursuant to Section 78 of the PFMA, Cap 171 institute an inquiry into the suspected loss of public funds (UGX 54.778Mn and UGX 124.1Mn, for Moroto and Soroti RRHs) respectively and report to Parliament on the actions taken within 90 days of adoption of the report.**

iii. **The Minister of Finance should pursuant to Section 78 of the PFMA, Cap 171 institute an inquiry into the suspected loss of public funds i.e UGX 24.602Mn and UGX 67.355Mn, for Gulu and Soroti RRHs respectively charged to items other than those appropriated without approval and take appropriate actions.**

iv. **The PS/ST should, within 30 days of adoption of the report, guide Accounting Officer of Moroto RRH on the appropriate treatment of internship and research fees**

6.4 Commitments without funds at Arua RRH

Contrary to Section 61 (2) of the PPDA Act and Regulation 7 (1) of the PPDA (Contracts) Regulations 2023, which provide that a procurement or disposal shall only be initiated or continued after confirmation that funding is available, the Auditor General indicated that four procurements worth UGX 25.328Mn were delivered at Arua RRH without confirmation of funds.

The Accounting Officer explained to the Committee that, that essential supplies sometimes require credit and that the project is now in the plan.

Observation

The Committee observed that procurement without confirmed funding is a violation of the commitment control system which creates domestic arrears.

The Committee recommends that;

i. **The PSST should hold the Accounting Officer for Arua RRH liable for violating Section 61 (2) of the PPDA Act and Regulation 7 (1) of the PPDA (Contracts) Regulations 2023 and reprimand him pursuant to Sec 77 (e) of the PFMA.**

6.5 Failure to Prepare Multi-Year Procurement Plans (Arua RRH)

Sec 60 (6) of PPDA Act, Cap 205, requires a procuring and disposing entity that is to undertake a procurement over a period of more than one financial year to prepare a multi-year procurement plan.

However, the Auditor noted that a seven-storey staff house contract of UGX 8.504Bn at Arua RRH, signed in June 2018 and due for completion in June 2021, had no multi-year plan and no authority of Parliament.

In response, the Accounting Officer explained that procurement plans were based on the available budget allocation, but committed to include all future multi-year projects in the procurement plans.

Observation

The Committee observed adamant negligence of duty by the Accounting Officer not to plan for multi-year procurement. Failure to remit collected NTR is not only irregular but also exposes the collected funds to risks of loss through wasteful expenditure at source.

The Committee recommends that;

i. **The Accounting Officer should be held liable for violating Sec 60 (6) of PPDA Act Cap 205 and be reprimanded by the PS/ST as per sec 77 (e) of the PFMA, Cap 171**

7.0 WASTEFUL AND NUGATORY EXPENDITURE

7.1 Irregular payment to staff and Over payment of Salaries

Contrary to Sections F-B (5) and B-a (7) of the Uganda Public Service Standing Orders, 2021, requiring salaries to be paid correctly, promptly and in 12 equal monthly instalments in accordance with the approved salary structure, Arua RRH paid UGX 120Mn to a Consultant Orthopaedic Surgeon and a Physician for 12 months despite biometric and medical records indicating their absence from duty. Yumbe RRH overpaid two consultants UGX 37Mn and underpaid a retiree's gratuity by UGX 15Mn.

During the hearing; Arua RRH reported that the HSC had concluded the case involving Dr. Pariyo (UGX 73Mn), while Dr. Akusa's case (UGX 47Mn) was before the Central Medical Board. Yumbe RRH reported recovering UGX 21.13Mn by August 2026, identifying a third overpaid officer involving UGX 4.73Mn, and an outstanding gratuity balance of UGX 36.20Mn.

Observations

The Committee observed that disciplinary proceedings alone do not resolve the financial loss. The Accounting Officers should have verified payroll records and physical attendance. Payments to absent staff raised concerns about causing financial loss and abuse of office, while salary overpayments overstated expenditure and understated receivables in the financial statements.

The Committee recommends that;

i. **The Accounting Officer of Arua RRH should recover UGX 73Mn from Dr. Pariyo and UGX 47Mn from Dr. Akusa while the Accounting Officer Yumbe RRH should recover the outstanding overpayment of UGX 20.6Mn to consultants and report the recovery status to Parliament within 90 days of adoption of the report. Failure to recover, the same should be recovered by the respective Accounting Officers.**

7.2 Works Paid for & not delivered at Arua, Moroto, Soroti & Gulu RRHs

The Auditor General noted that Arua RRH paid UGX 82.286Mn in full for incomplete and defective orthopedic-ward renovation and lagoon desilting works, without appointing a contract manager; Moroto RRH paid UGX 19.99Mn for unimplemented mental-unit works, while its UGX 95.5Mn private wing was four months overdue on a one-month contract; Soroti RRH's UGX 79.91Mn JICA pre-installation works were only 60% complete after the contract end date; and Gulu RRH's 54-unit staff house had remained unfinished for over ten years, with nil work-in-progress reported.

The Accounting Officers attributed the delays to inadequate funding and phased works at Arua, variations at Moroto, equipment-related modifications at Soroti, and non-release of funds at Gulu.

Observation

The Committee observed that phased works and contract variations did not justify full payment for incomplete works. It further noted that the unimplemented mental-unit works at Moroto were paid to the same supplier that received the micro-procurement awards.

The Committee recommends that;

i. **The Accounting Officers of Arua and Moroto RRHs should, within 60 days of adoption of the report, quantify outstanding works, require completion at no additional cost and recover the value of uncompleted works if not completed by 31 December 2026. The Accounting Officer of Soroti RRH should expedite the JICA pre-installation works and ensure the equipment is operational by 31 December 2026.**
ii. **MOH should table within 60 days from the date of adoption of the report a costed completion plan for the Gulu staff house.**

7.3 Table 2: Showing Expired medicines

Hospital	Value expired (UGX)	Main items
Arua	148,703,431	Antiretrovirals, laboratory controls, F100
Fort Portal	110,629,000	Laboratory reagents supplied by "push"
Hoima	34,322,375	Noradrenaline, Darunavir, Dapsone
Soroti	79,508,378	Various
Total	**373,163,184**	

In addition, Fort Portal RRH was charged UGX 5.40Mn for items it rejected while Gulu RRH paid UGX 7Mn above catalogue prices.

The Accounting Officers attributed reagent expiries to low consumption, changes in treatment guidelines, and NMS supplying reagents without the necessary controls and calibrators.

Observation

The Committee observed that the hospitals simultaneously reported stock-outs lasting up to 400 days, while reagents supplied without controls were unusable, resulting in losses at the point of supply.

The Committee Recommends that;

i. **NMS should stop pushing unrequested reagents to hospitals and credit hospitals for items supplied without orders, expired or rejected. In addition, each hospital should redistribute near-expiry stock through the regional network in accordance with Section 18.1 of the EMHS Manual, 2023.**

8.0 PROCUREMENT VIOLATIONS

8.1 Weak Competition & Procurement Units at Yumbe, Soroti & Hoima RRHs

Section 48 of the PPDA Act provides that all procurement and disposal shall be conducted in a manner which promotes transparency, accountability and fairness.

Section 49 of the PPDA Act provides that All procurement and disposal shall be conducted in a manner to maximise competition and achieve value for money.

Contrary to the above provisions, that Auditor noted that Yumbe RRH issued seven requests for quotations worth UGX 189.97Mn without evidence that shortlisted bidders were invited; Soroti RRH recorded low bidder turnout for three works worth UGX 128.27Mn and lacked separate files for 16 framework contracts worth UGX 597.6Mn; Arua RRH used unjustified direct procurement for drugs worth UGX 23.47Mn; and Hoima RRH awarded equipment worth UGX 45Mn without a procurement officer in post and without signed ethics declarations from the evaluation committee. Yumbe had only one of two required PDU officers, while Hoima had none.

In response; Hoima concurred with the finding, Soroti reported efforts to attract more bidders through sister entities and the PPDA website while Yumbe indicated that it was lobbying for additional wage allocations to facilitate recruitment.

Observation

The Committee observed serious weaknesses in procurement management, competition, documentation, ethics and staffing, limiting verification of bidder participation, awards, call-off orders, deliveries, contract performance and payments. The UGX 45Mn procurement at Hoima raised particular concerns about oversight, conflict-of-interest safeguards and compliance with evaluation procedures.

The Committee recommends that;

i. **The MOH, in consultation with MoPS and the affected Accounting Officers, should, within 90 days of adoption of the report, initiate**

the process offilling vacant PDU positions at Yumbe and Arua RRHs and ensure adequate staffing at Hoima RRH, with lawful interim arrangements that preserve segregation of duties and procurement oversight.

8.2 Unplanned Disposals at Fort Portal, Hoima, Soroti & Yumbe RRHs

Contrary to Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023 that 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 to be disposed of in the following financial year., the Auditor General noted that assets recommended for disposal by the 2023/24 Boards of Survey were omitted from the 2024/25 disposal plans: Fort Portal RRH (vehicle, mobile X-ray, sterilizer and dental chairs), Hoima RRH (nine items), Soroti RRH (21 items) and Yumbe RRH (ambulance UAN 610N).

The Accounting Officer, Yumbe RRH explained that the vehicle had been returned to the DGL; Fort Portal said was sourcing an auctioneer; Soroti had submitted the assets to the Chief Government Valuer (CGV) for assessment, while Hoima concurred with the finding.

Observation

The Committee observed that the omissions showed weaknesses in annual asset reviews, disposal planning and follow-up of Board of Survey recommendations, potentially exposing assets to deterioration, loss and unnecessary maintenance costs, contrary to the requirement for annual asset reviews and disposal planning.

The Committee recommends that;

i. **The Accounting Officers should ensure that all items due for disposal are disposed of by 30th June 2027.**
ii. **MOH should, within 60 days of adoption of the report, require all RRHs to reconcile Board of Survey recommendations with annual disposal plans and asset registers, and establish a tracking register indicating each asset's disposal recommendation, approval status, responsible officer, planned disposal date and actual disposal outcome.**

8.3 Micro procurements to one supplier at Moroto RRH

Contrary to Regulation 23(2) (a) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023 (2) that provides that where a procuring and disposing entity engages in micro procurement, a comparison shall be made for at least three quotations, the Auditor General noted that 17 micro-procurements worth UGX 174.271Mn were paid to SITETECH (U) Ltd without obtaining three quotations, with individual amounts just below UGX 10Mn. Two other awards worth UGX 203.17Mn attracted only two or three evaluated bids.

The Accounting Officer attributed the shortcomings to late release of funds and limited bidders in the region.

Observation

The Committee observed that these explanations did not absolve the Accounting Officer of responsibility for compliance and market-price assessment under Section 26 of the PPDA Act, 2003, as amended. The amounts just below UGX 10Mn raised suspicion of procurement splitting contrary to Regulation 10 of the PPDA (Evaluation) Regulations, 2023, while the limited bids raised concerns about competition and VFM.

The Committee recommends that;

i. **PPDA Authority should, within 60 days of adoption of the report, audit the procurements to establish whether splitting occurred, procurement thresholds were breached and value for money was achieved, and report to Parliament.**
ii. **The Accounting Officer should hold accountable and reprimand the PDU officers responsible for the procurement awards.**

8.4 Evaluation on undisclosed criteria under Gulu RRH

Contrary to Regulation 12 of the PPDA (Evaluation) Regulations, 2023 which requires evaluation to follow the criteria and methodology specified in the bidding documents, Audit found that only 7% of planned procurement worth UGX 578.47Mn out of UGX 8.359Bn was awarded, while eight awards worth UGX 272.77Mn were evaluated using criteria not disclosed in the bidding documents. These included UGX 98.82Mn awarded to Lale Group using an expired tax clearance certificate issued for another project.

During the interface, the Accounting Officer acknowledged the shortcoming but did not specify corrective measures.

Observation

The Committee observed non-compliance with procurement evaluation requirements, undermining fairness and transparency. The award to Lale Group using an expired, project-specific tax clearance certificate raised concerns about verification of mandatory documents and the integrity of the evaluation process.

The Committee Recommends that;

i. **The Accounting Officer should recover UGX 98.82Mn awarded to Lale Group, blacklist the company and institute disciplinary action against evaluation committee members responsible for recommending the award.**
ii. **The PPDA Authority should, within 30 days of adoption of the report, audit the eight awards and report to Parliament for consideration. The Accounting Officer should strengthen controls to ensure evaluation committees use only disclosed criteria and verify all mandatory bidder documents before award.**

9.0 PAYROLL AND HUMAN RESOURCE IRREGULARITIES

9.1 Under-staffing against Unspent Wage at Arua, Fort Portal, Hoima, Kayunga, Moroto and Yumbe RRHs

Audit noted that 6 RRHs had filled between 17 and 30% of their approved posts, yet salary of UGX 2.598Bn was returned unspent (**Arua** UGX 335Mn, **Fort Portal** UGX 889Mn, **Hoima** UGX 503Mn, **Kayunga** UGX 409Mn, **Moroto** UGX 329Mn, **Yumbe** UGX 133Mn). Critical Care was 3 of 51 posts filled at Arua and 3 of 53 at Gulu; Emergency Medicine was empty at Fort Portal and Moroto; Yumbe had no anesthesiologist; Soroti had no critical care physician, radiologist or medical physicist while Moroto had 46 posts filled

Table 3: Showing Critical Staffing gaps in Arua, Fort Portal, Hoima, Kayunga, Moroto and Yumbe RRHs

Hospital	Critical gaps noted by the Auditor General
Arua	Critical Care 3 of 51; Emergency Medicine 8 of 57; Public Health and Call-and-Dispatch nil
Fort Portal	Public Health, ENT, Emergency Medicine and Critical Care nil; Paediatrics 2%; Surgery 3%
Gulu	Paediatrics 10 of 91; Emergency 6 of 57; Critical Care 3 of 53
Hoima	Critical Care; six transferees not replaced
Kayunga	Biomedical technicians 1 of 5; paramedics and emergency care staff
Moroto	Emergency Medicine, ENT and Public Health nil; Obstetrics 2 of 111; Paediatrics 2 of 91; 46 posts above structure
Soroti	No critical care physician, radiologist or medical physicist
Yumbe	Consultant cadres nil; no anesthesiologist

Table 2. Source: Reports of the Auditor General, 2025, Appendix 1.

The Accounting Officers cited insufficient wage allocations to fill the 2023 staff structures and that transferred staff were not replaced. However, additional clearances and wage increase for FY 2026/27 have since been obtained for Hoima-UGX 4.2Bn, Kayunga-UGX 4Bn & Yumbe UGX 5.9Bn RRHs.

Observation

The Committee observed that; severe understaffing alongside unspent wage indicates weaknesses in workforce planning, recruitment and budget execution. Although wage ceilings constrain immediate filling of all approved posts, they do not explain the return of UGX 2.6Bn in appropriated wages while vacancies persisted (Arua-267 of 1,195 (22%), Fort Portal 275 of 1,242 (22%) Gulu 376 of 1,273 (30%), Hoima 345 of 1,247 (28%), Kayunga 274 of 1,195 (23%), Moroto 268 of 1,235 (22%) and Yumbe 235 of 1,246 (19%)

.

Also, critical medical equipment worth billions remain idle due to shortages of qualified operators, undermining service delivery and value for money.

The Committee recommends that;

i. **The Accounting Officers for Hoima, Kayunga and Yumbe RRHs should within 60 days of adoption of the report fast track the recruitment of the staff following the clearance and increment in**

their wage bill; Moroto RRH should submit the 46 excess posts for regularization while HSC should replace the transferred officers.

ii. **The Accounting Officers for Arua, Fort Portal, Hoima, Kayunga, Moroto and Yumbe RRHs in collaboration with the MOH and Public Service, should submit within 30 days of adoption of the report, a hospital-by-hospital reconciliation of approved posts, vacancies, wage allocations and unspent balances while MOH, MoPS and MOFPED should, develop a costed recruitment and deployment plan prioritising critical healthcare cadres.**

9.2 Pension and payroll controls at Gulu, Soroti and Hoima RRHs

Audit noted that Gulu RRH left UGX 809Mn in pension funds unspent despite a March 2024 letter indicating a pension surplus of UGX 870Mn alongside a wage deficit of UGX 1.644Bn. Soroti RRH underpaid pensioners by UGX 424.79Mn and paid UGX 527Mn outside the HCM and IPPS payroll systems. Hoima RRH carried an unpaid pension liability of UGX 18.44Mn for two years. The Accounting Officer of Gulu RRH attributed the pension surplus to over-allocation by MOFPED, while that of Soroti RRH cited an HCM upgrade fault that merged gratuity with pension and the failure to validate some pensioners.

Observation

The Committee observed weaknesses in pension budgeting, payroll controls and timely settlement of pension obligations, contrary to prudent financial management under the PFMA, 2015, and applicable pension and payroll procedures. Failure to address the known pension surplus despite vacant posts, together with UGX 527Mn paid outside authorized payroll systems, creates risks of irregular payments and potential fraud.

The Committee recommends that;

i. **The Auditor General should conduct a special audit of the UGX 527 million paid outside authorized payroll systems at Soroti RRH.**

ii. **The Accounting Officer of Hoima RRH should settle the UGX 18.44 million outstanding pension liability within 60 days of adoption of the report, while the Accounting Officer of Soroti RRH should establish and implement a verified plan to address pension underpayments.**

iii. **MOFPED and the Ministry of Public Service should, within 60 days of adoption of the report, resolve pension-budget discrepancies and**

HCM/IPPS integration issues, validate affected pensioners and ensure all pension payments are processed through authorized payroll systems.

10.0 IDLE EQUIPMENT, AMBULANCES AND ASSET MANAGEMENT

Between 2019/20 and 2022/23 the Government and its partners procured medical equipment, vehicles and ambulances worth UGX 209.426 billion for COVID-19 response. Treasury Instruction 16.9.1 requires a maintenance budget and regular assessment of asset functionality and utilization.

10.1 Oxygen plants – Moroto, Yumbe and Soroti RRHs

Audit indicated that 2 oxygen plants at Moroto RRH worth UGX 3.727Bn have been non-functional for 3years due to unfinished and locked up plant house entrusted by the MOH to the UPDF Engineering Brigade on 30 July 2022 for completion in 6months; Yumbe RRH's plant of UGX 3.727Bn was incomplete, its site abandoned and an 800-ampere breaker damaged in transit; while 2 of 3 plants at Soroti RRH were not working, one never handed over by the UPDF and MOH and one un-serviced because the service contract is held centrally. The Accounting Officers: -Yumbe RRH reported that the plant had been tested and awaited commissioning by MOH; Soroti RRH, cited expired service contracts, limited technical capacity and inadequate maintenance funding, while Moroto RRH attributed delays to the UPDF Engineering Brigade.

Observation

The Committee observed that oxygen plants worth about UGX 7.7Bn in underserved regions have produced little or no oxygen. The failure to complete and hand over a six-month contract after more than three years reflects serious contract management failures and undermines service delivery.

The Committee recommends that:

i. **The PS/ST should hold MOH and the UPDF Engineering Brigade accountable for the delays. MOH and the Brigade should, within 60 days of adoption of the report, expedite completion and handover of the Moroto, Yumbe and Soroti plants and service the two Soroti plants.**

ii. **MOH should devolve oxygen plant servicing contracts to the respective hospitals to ensure timely maintenance and minimize equipment downtime.**

10.2 Unaccounted for ICU Equipment and Unreceived Ambulances at Moroto RRH

The Auditor General noted that equipment worth UGX 9.883Bn received in 3 years, UGX 4.997Bn was idle. The hospital has no ICU; a neonatal ventilator (UGX 165.38Mn) and a defibrillator were not seen; ICU beds were dumped in store; some items listed were never received; UGX 2.418Bn of equipment was non-functional; while of 18 ambulances worth UGX 5.062Bn on the MOH list for Moroto, only 3 were found.

The Accounting Officer explained that the ICU items were stored for lack of space, that retooling of UGX 108Mn a year is inadequate and that only 3 ambulances were received.

Observation

The Committee observed serious weaknesses in asset delivery verification, custody and maintenance at Moroto RRH, undermining accountability and value for money. The missing ventilator and defibrillator, alongside 15 ambulances reportedly not delivered, raise fundamental concerns about asset existence, delivery and accountability, rather than utilisation alone.

The Committee recommends that;

i. **The Accounting Officer of Moroto RRH, in collaboration with MOH, should, within 30 days of adoption of the report, physically verify and reconcile all medical equipment and ambulances against delivery notes, asset registers and Ministry records, and account for the missing ventilator, defibrillator and 15 ambulances.**
ii. **MOH should, within 90 days of adoption of the report, submit a costed plan to operationalise the ICU and address storage and maintenance constraints. The Accounting Officer should institute quarterly asset verification and maintenance reporting.**

10.3 Idle Ventilators and ICU equipment at Soroti, Gulu, Hoima, Fort Portal and Yumbe RRHs

Audit noted that; at Soroti RRH had 3 ventilators worth UGX 357.2Mn each had no batteries or monitors and ICU beds were used as ordinary beds (idle assets UGX 2.184Bn); at Gulu RRH 6 ventilators were unusable because their hoses did not fit the ICU gas connectors; at Hoima RRH equipment of UGX 882.36Mn was idle, including a neonatal ventilator never used, while a UGX 1.5Bn CT scanner served six patients a day against a capacity of 50; at Fort Portal RRH ICU beds, pumps without giving sets since 2022, a C-arm and an endoscopy unit were idle for lack of staff and consumables; while Yumbe's entire HDU was idle-no anesthesiologist.

The Accounting Officers cited expired central service contracts, frequent power outages and scarce spare parts (Soroti); incompatibility with existing installations and the lack of operational plans (Gulu); untrained users and CT fees that some patients cannot afford (Hoima); one ICU nurse on duty and giving sets unavailable on the market (Fort Portal); and the recent arrival of an emergency physician, with HDU equipment now merged into Emergency Medicine (Yumbe).

Observation

The Committee observed that the failure to operationalise specialised medical equipment at Soroti, Gulu, Hoima, Fort Portal and Yumbe RRHs undermines value for money by rendering public investments idle or underutilised, while hospitals continue to face gaps in emergency and critical care services. The cited deficiencies indicate weaknesses in equipment planning, deployment, maintenance and utilisation. Thus, the hospitals may not be obtaining the intended health outputs and outcomes from public expenditure, while patients face delayed diagnosis, restricted access to essential services and potentially avoidable referrals or out-of-pocket costs. Therefore, procuring equipment without ensuring operational readiness, trained personnel, reliable utilities, maintenance arrangements and affordable access expose public resources to poor value for money.

The Committee recommends that:

i. **Accounting Officers of Soroti, Gulu, Hoima, Fort Portal and Yumbe RRHs, in collaboration with MOH, should within 30 days of adoption of the report, submit verified inventories detailing the condition, operational status, missing accessories, staffing needs and restoration costs of each affected item.**

ii. **MOH should ensure that specialised equipment is distributed only where adequate space, power, staffing and maintenance budgets are available, and revise CT-scan fees at RRHs within 30 days of adoption of the report.**

iii. **MOH should institute quarterly monitoring and reporting on the functionality and utilisation of critical medical equipment at the affected hospitals until all identified deficiencies are resolved.**

10.4 Ambulances, maintenance, insurance and land at Kayunga, Yumbe, Gulu and Soroti RRHs

Audit noted that ambulances at Kayunga, Yumbe (UG 7289M), Gulu (3 units) and Soroti (UBA 390Q) lacked defibrillators and core emergency equipment; 2 Soroti ambulances worth UGX 640Mn were off the road; Gulu had 4 vehicles without government plates and spent nothing on ambulance maintenance; Arua kept no maintenance logs; Assets at Soroti (UGX 3.744Bn) and Yumbe (UGX 192Mn) were uninsured; while Hoima had an untitled plot and a partly fenced main site.

The Accounting Officers cited lack of funds, delays at the Ministry of Works and Transport, and the absence of a budget for insurance.

Observation

The Committee observed that these weaknesses expose public assets to loss, compromise emergency response and undermine accountability.

The Committee recommends that;

i. **The Accounting Officers of Kayunga, Yumbe, Gulu and Soroti RRHs in collaboration with with MOH and Ministry of Works and Transport, should within 60 days of adoption of the report, equip and repair ambulances, complete government registration, maintain service logs and prepare costed insurance plans for eligible assets subject to available funds and applicable requirement**

11.0 MEDICINES, BLOOD AND STORES

11.1 Late deliveries and stock-outs

Section 4 of the NMS Act, 1993, provides for efficient and economical procurement and reliable distribution of essential medicines and supplies. However, Audit noted that NMS deliveries were late by up to 28 days at Fort Portal, 38 at Gulu, 44 at Hoima, 27 at Kayunga and 136 at Soroti; and that stock-outs lasted up to 157 days at Arua (injectable contraceptive, nifedipine, metronidazole), 102 days at Hoima, and 400 days at Soroti for Darunavir and Cotrimoxazole. At Kayunga RRH 102 items worth UGX 335.17Mn were ordered below plan, against a credit-line ceiling of UGX 1.5Bn and a quantified need of UGX 3.5Bn.

The Accounting Officers attributed these to NMS schedules and the credit-line ceiling.

Observation

The Committee observed that prolonged medicine stock-outs disrupt treatment and compromise patient care. For example, Soroti RRH experienced a 400-day stock-out of second-line antiretroviral medicine, Darunavir, while the medicine expired at Arua and Hoima RRHs during the same period, limiting redistribution opportunities.

The Committee Recommends that;

i. **NMS should report to Parliament within 60 days of adoption of the report on its delivery performance for each RRH.**
ii. **MOH should establish a system for redistributing near-expiry programme medicines among hospitals and, with MOFPED, review credit-line ceilings against quantified needs in the FY 2027/28 Budget Framework Paper. Accounting Officers should institute monthly stock monitoring and quarterly reporting on stock-out days, order fulfilment and deliveries.**

11.2 Blood and stores

The Auditor General indicated that Kayunga RRH received 3,415 of 7,266 units of blood ordered (47%) and Fort Portal RRH 1,752 of 2,350, the latter keeping no blood stock cards; and that stores at all six hospitals inspected

were congested, with the Arua store at 37°C under a leaking roof, cracked walls at Gulu, and untrained staff, expired extinguishers or inflammables stored with medicines at Fort Portal, Kayunga and Soroti.

Observation

The Committee observed that poor storage conditions expose medical supplies to damage, loss and contamination, potentially compromising patient safety and compliance with public resource management, public health, medicines-storage and occupational safety requirements.

The Committee recommends that;

i. **Accounting Officers should, within 60 days of adoption of the report, address store congestion, repair structural defects, maintain appropriate storage temperatures, train stores staff and replace expired fire extinguishers.**
ii. **MOH should provide for the expansion of stores at Arua, Gulu, Hoima and Soroti RRHs in the FY 2027/28 development budget, monitor implementation and require quarterly reports on blood availability, stock management, storage conditions and safety compliance until all identified deficiencies are resolved.**

11.3 Orders that do not follow the procurement plan – Fort Portal and Kayunga RRHs

Audit noted that Fort Portal RRH over-ordered eight tracer items by quantities worth UGX 67.9Mn and ordered five items worth UGX 8.24Mn that were not in its plan, and that Kayunga RRH ordered 104 items worth UGX 33.64Mn above plan, 102 items worth UGX 335.17Mn below plan and two items worth UGX 6.43Mn outside the plan, contrary to paragraph 3.4.5.6 of the EMHS Manual, 2023, which allows a variance of 10 per cent.

The Accounting Officers reported that NMS delivered less than the planned quantities at Fort Portal RRH, while Kayunga RRH ordered unplanned caffeine

and aminophylline to meet high neonatal demand using residual credit at cycle 6.

Observation

The Committee observed that poor quantification and procurement planning risk wastage, stock-outs and inefficient resource use. At Kayunga RRH, under-ordering of UGX 335Mn was ten times the defended over-ordering, leaving patients to purchase medicines privately. Credit-line limits also restrict deviations from approved plans without documented revisions.

The Committee recommends that;

i. **Accounting Officers, particularly at Fort Portal and Kayunga RRHs, should ensure that orders deviating by more than 10% from approved plans are supported by revisions approved by the hospital Medicines and Therapeutics Committee.**
ii. **Accounting Officers, in consultation with NMS and MOH, should within 60 days of adoption of the report, revise forecasting and ordering procedures to align orders with consumption, patient demand, credit limits and approved plans, and institute quarterly monitoring, documented justification and approval of deviations exceeding 10%, with compliance reports.**

12.0 ASSET VALUATION, ARREARS AND OTHER MATTERS

12.1 Assets Carried at Management Estimates

Audit noted that; Fort Portal UGX 37.2Bn, Gulu UGX 55.8Bn, Hoima UGX 29.2Bn, Kayunga UGX 75.4Bn, Moroto UGX 40.0Bn, Soroti UGX 19.6Bn and Yumbe UGX 66.6Bn. Hoima removed UGX 3.739Bn from its register without itemization while Gulu & Hoima report nil inventories despite holding medicines.

Observation

The Committee observed that, two years into the transition, no hospital had a valuer's certificate, while asset values included idle, broken and missing

equipment without impairment adjustments, risking misstated asset values, inaccurate depreciation and distorted financial statements.

The Committee recommends that;

i. **The Accounting Officers, in consultation with the Accountant General, should within 60 days of adoption of the report, professionally value all PPE, update asset registers, institute periodic revaluations and strengthen valuation capacity. Going forward, all newly acquired or constructed assets should have adequate supporting documentation and reliable valuation information before or at capitalization, in accordance with the Accountant General's guidance.**

12.2 Domestic arrears and payables

Contrary to Section 21(2) of the PFMA, Cap 171, that requires a vote not to incur any liability from a local company or body unless it has the capacity to pay the expenditure from the approved estimates appropriated by Parliament for that financial year. Some hospitals had payables; Arua RRH-UGX 2.381Bn, Gulu RRH -UGX 1.440Bn, Hoima RRH-UGX 0.832Bn (UGX 530Mn owed to employees), Soroti RRH-UGX 0.625Bn (UGX 548Mn to NWSC on a faulty meter) and Kayunga RRH-UGX 0.285Bn (up by 112Mn from prior year). The Accounting Officers cited inadequate allocations for domestic arrears and non-wage expenditure, growing catchment populations and year-end system failures. At Soroti RRH, the State House Monitoring Unit identified overbilling by NWSC arising from a faulty water meter, which had reportedly been referred for rectification.

Observation

The Committee observed that, although inadequate funding and increased patient demand may have contributed to the accumulation of arrears, management remains responsible for verifying liabilities, prioritising their settlement and complying with commitment-control requirements. The Committee further noted that provisions for arrears clearance are inadequate relative to the rate of accumulation. For instance, Gulu RRH made no payments towards arrears during the financial year. This undermines the prospect of settling outstanding arrears in the foreseeable future.

The Committee recommends that;

i. **The PSST should, in accordance with Sections 76(2) and 77(1)(m) of the PFMA, Cap. 171, sanction Accounting Officers who commit Government beyond approved budgets.**
ii. **The PSST should fast-track MoFPED's commitment to clear verified domestic arrears by FY 2027/2028, in line with the FY 2022/2023 three-year arrears clearance strategy.**
iii. **MoFPED should set annual targets for clearing verified domestic arrears and report to Parliament biannually on implementation, in accordance with Section 17 (3) of the PFMA, Cap. 171.**
iv. **Accounting Officers should strengthen commitment controls, cash management and invoice reconciliation to prevent expenditure beyond approved budgets and cash limits and avoid wasteful payments arising from erroneous or inflated bills, such as NWSC invoices.**

12.3 Waste Disposal and Mortuaries at Hoima and Soroti RRHs

Audit noted that Hoima RRH had no mortuary and functional incinerator, medical waste burnt in the open while Soroti RRH's mortuary dates from the 1940s with a 2-body refrigerator and no capital funding in 8 years.

Observation

The Committee observed inadequate prioritization of critical health infrastructure with potential implications for public health, environmental protection and service delivery. Prolonged failure to provide and maintain essential waste disposal and mortuary infrastructure is a direct violation of Section 96(2) of the National Environment Act, Cap 181, which require waste to be managed in a manner that prevents harm to human health and the environment.

The Committee recommends that;

i. **The MOH in consultation with the Accounting Officers of Hoima and Soroti RRHs and the MOFPED should, within six months of adoption of this report, undertake and submit to Parliament a costed and funded remedial plan to:**
ii. **Hoima RRH: Restore the incinerator to full functionality or provide an approved alternative medical waste treatment**

facility, and develop a costed plan for establishing a mortuary appropriate to the hospital's needs.

iii. **Soroti RRH: Rehabilitate or replace the existing mortuary and equip it with adequate body-storage capacity and the necessary equipment to meet the hospital's needs.**

13.0 MATTERS FOR THE MINISTRY OF HEALTH & CENTRAL AGENCIES

Many matters in this report lie outside a single hospital's control. The Committee recommends that:

The Committee recommends that:

i. **MOH should table within 90 days of adoption of the report, a register of all equipment, oxygen plants and ambulances distributed to RRHs since 2019/20, showing location, cost and whether each is in use;**
ii. **MOH should renew expired service contracts and make spares and consumables available through NMS;**
iii. **The Ministry of Public Service, HSC and MOFPED should present a costed plan for the critical cadres with the 2027/28 Budget Framework Paper; and**
iv. **NMS should end the push supply of reagents and credit hospitals for items pushed and expired.**

14.0 CONCLUSIONS

i. Arua RRH paid UGX 120Mn for no service, paid in full for incomplete works, lost UGX 148.7Mn of medicines to expiry and carries payables of UGX 2.381Bn.
ii. Fort Portal RRH returned UGX 1.154Bn unspent with 78% of posts vacant and left ICU and theatre equipment idle.
iii. Gulu RRH paid UGX 132.9Mn to officers who had left, awarded UGX 272.8Mn on undisclosed criteria, and holds six ventilators that do not fit its gas supply.
iv. Hoima RRH received UGX 689.8Mn off budget and left equipment worth UGX 882.4Mn idle.
v. Kayunga RRH operates at under one fifth of its establishment with service areas unopened and received under half the blood it ordered.

vi. Moroto RRH split UGX 174.3Mn among micro procurements to one supplier, has oxygen plants worth UGX 3.727Bn locked away, and received three of 18 ambulances listed for it.

vii. Soroti RRH spent UGX 3.672Bn on another entity's Blood Bank without an agreement and paid UGX 527Mn outside the payroll systems.

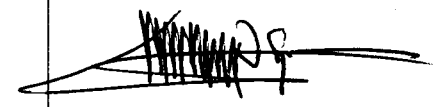
viii. Yumbe RRH overpaid consultants, procured UGX 190Mn without proof of competition, and left its High Dependency Unit and oxygen plant unused.

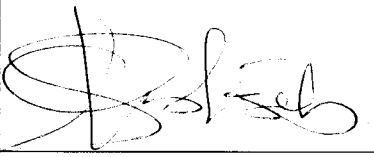
The recommendations in this report should be implemented without delay and reported on under section 51 of the PFM Act, Cap. 171.

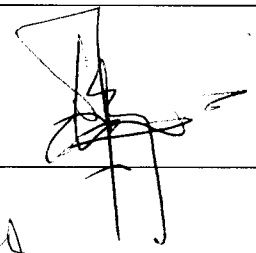
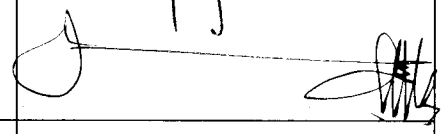
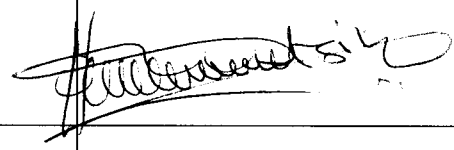
I beg to report.

SIGNATURES OF MEMBERS OF THE COMMITTEE ON PUBLIC ACCOUNTS (CENTRAL GOVERNMENT)

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S/N	NAME	CONSTITUENCY	SIGNATURE
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42.	Hon. Abdullah Kiwanuka	Mukono North	