

BWINDI COMMUNITY HOSPITAL

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2013

<u>Contents</u>	<u>Page</u>
Management Report	1-8
Statement of Management Responsibilities	9
Independent Auditor's Report	10-11
Statement of Financial Position	12
Consolidated Statement of Comprehensive Income	13
Statement of Cash Flows	14
Notes to the Financial Statements	15-20
Detailed Expenditure Schedules	21-26

Carr Stanyer Sims & Co.

Certified Public Accountants
P.O. Box 6293
Kampala, Uganda.

Email: carrstan@carrstanyersims.com

BWINDI COMMUNITY HOSPITAL

Management Report for the year ended 30 June 2013

Bwindi Community hospital is one of the fastest growing health institutions in the region taking the lead in both clinical and Public Health services.

For a hospital that began 10 years under a tree as a mobile clinic for the Batwa, it is no mean achievement. We therefore acknowledge support from all our partners committed to the development of this hospital as we move towards attaining a healthy and productive community.

Our hospital has maintained high standards of care to our clients and has remained the best performing hospital in Uganda (UPMB ranking) for four consecutive years.

In 2011, the hospital won the prestigious health impact award for Africa and Middle East region from the STARS Foundation (UK).

We would like to remain a center of excellence in the region offering specialist clinical services as well as leading in clinical and Public Health research.

To this end, we have Public health specialist and a pediatrician on station, expected to be joined by an obstetrician due to complete his course next year under the hospital's scholarship programme. This year, the hospital is offering partial scholarship to another doctor to specialise in general surgery, while other 2 nurses have completed their Masters Programme.

In the field of research, the following studies have been concluded:

- Birungi Mutahunga, Ellen Percy Kraly, et al. *Bwindi Community Hospital demographic and health survey 2012 for the Sub-counties of Kayonza, Mpungu and Kanyantorogo, Kanungu district* (Report being compiled).
- Birungi, M.E., 2010. *A comparative study of HIV risk factors and health care utilisation between the Batwa pygmies and surrounding communities of Kanungu district, South West Uganda. Kanungu: Bwindi Community Hospital.* Available at; <http://www.bwindihospital.com/pdf/about-annual-report-section/A-COMPARATIVE-STUDY-OF-HIV.pdf> [Last accessed February 2012].
- Ellen Percy, Edwin Birungi, 2012. *Use of Reproductive Health Services through Community-based and Health Care Financing Programmes: Impact and Sustainability; a case study of eQuality Health Bwindi* (Abstract submitted for the August 2012 Bangkok seminar organised by International Union for the Scientific Study of Population Panel on Reproductive Health).
- Megan Frenzen, 2012. *Poverty and Health in Rural Southwestern Uganda: An Analysis of Community Health Issues and Disease Burdens Using Household Level Data.*

Ongoing research

- Kristina, R., Eoin West, Scott, K., Birungi Mutahunga., et al. *Sepsis management and outcomes in a rural Ugandan hospital: a prospective Observational cohort study.*

BWINDI COMMUNITY HOSPITAL

Management Report for the year ended 30 June 2013 (Continued)

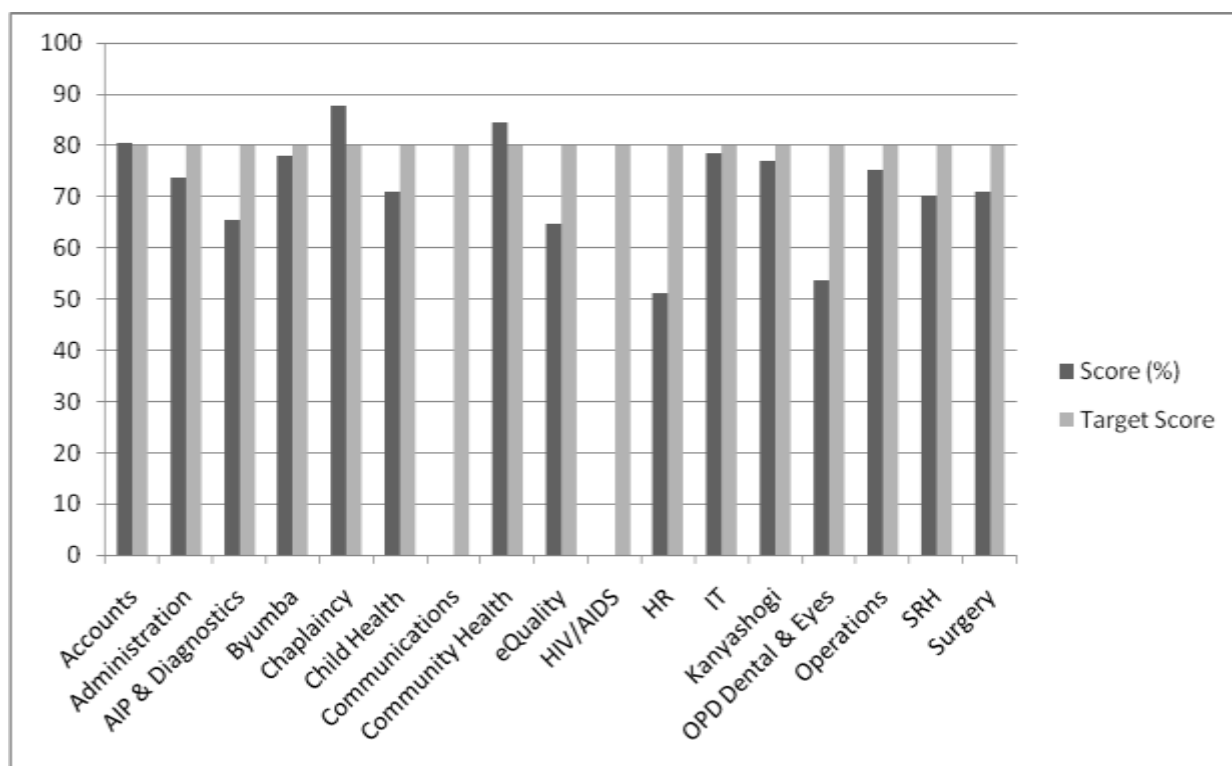
- Christine K. Johnson, Leonard Tutaryebwa ,et al. *Epidemiology of Zoonotic Disease in Humans in the Bwindi Region of Uganda*

This report summarises key aspects of our operations including budget performance for the year 2012/13.

The average performance for 2012/13 has been 72% short of our target 80% (excluding HIV & TB and Communications programme areas whose evaluation is not yet complete).

Both internal and external factors have contributed to this level of performance, given that we only realised 74% of our budgeted income.

Programme Area Performance for the year 2012/2013



1. Service delivery

- Our volume of service generally grew by 1.7%.
- Hospital deliveries increased by 8% (1,162), OPD 7% (29,680) and admissions 14% (4,272).
- Hospital visits due to malaria reduced by 47% (2,967).
- Newly diagnosed HIV patients reduced by 26% (354) despite testing about the same number (Over 10,000) as last year.

BWINDI COMMUNITY HOSPITAL

Management Report **for the year ended 30 June 2013 (Continued)**

Data from 2012 BCH demographic survey

- Unmet need for FP = 34.8% (compared to 36.9 for SW Uganda, UDHS 2011)
- CPR among married women for modern methods=46.1% and 35.5% when adjusted for all women aged 15 to 49 years.
- Infant mortality rate=78/1000 live births (national=54/1000 live births, UDHS 2011)
- Child mortality rate=102/1000 live births (national=90/1000 live births, UDHS 2011)
- 85% attend ANC at least once
- Institutional deliveries in the area = 82% (National average = 58%) [According to HMIS formula, expected deliveries in the area in a year for a population of 60,000 = 2,910. At BCH we deliver an annual average of 1260/2910 (43.3%). Our survey of 2012 revealed that while 12% said they had delivered from home, 55% had delivered from BCH and 27% from other facilities in the area within 12 months preceding the survey.]
- DPT3 coverage at 91%
- The first phase of computerising the entire hospital data management system has been deployed in OPD, pharmacy and Laboratory and is being improved.
- Next year, we hope to complete GPS mapping for Kanyantorogo sub-county and will be working with various partners to generate GIS health maps.
- We hope to intensify malaria prevention in the community next year including distribution of at least two ITNs per household in partnership with Buy-Anet Canada Malaria prevention group.
- Of concern is the increase in heart disease, diabetes etc (NCDs). These conditions require improved diagnostic capacity and are over all more expensive to manage thus stretching thin our operating budget.
- In the meantime, we are leveraging improvements in HIV care to manage some of these non-communicable diseases. Our HIV care is one of the most well ran service in the region and today we see fewer complications necessitating hospitalisation unlike in the past (this used to be top cause of admission among adults about 4 years ago).

In our recent audit no single baby, among those who enrolled into our care in time, acquired HIV from their infected mother this year.

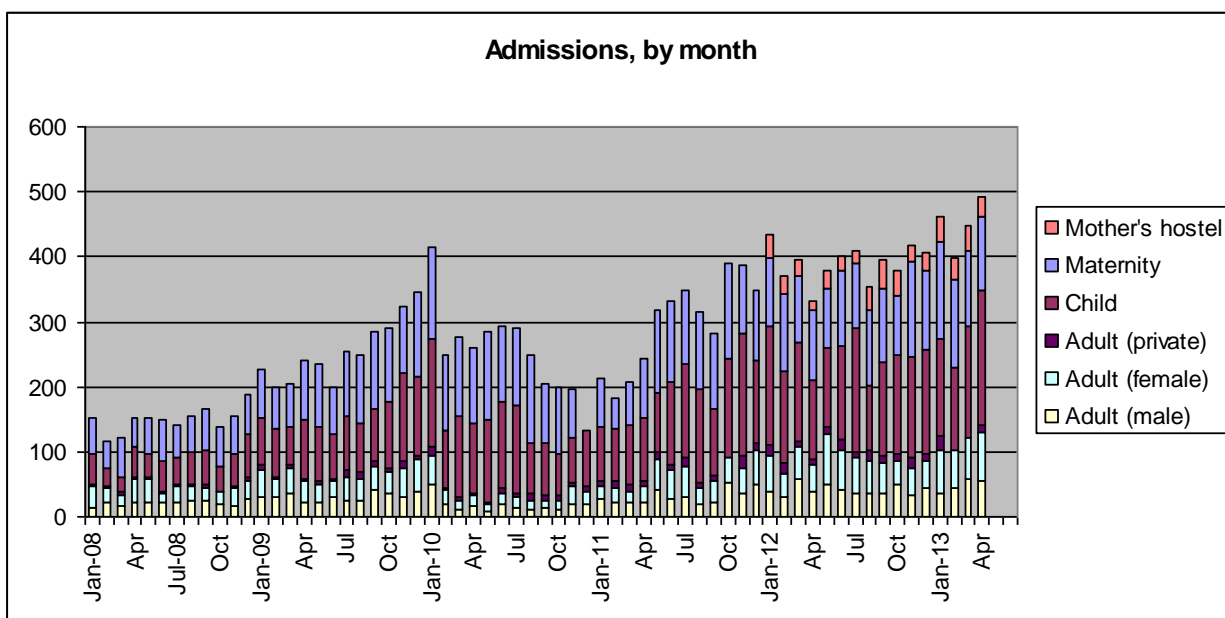
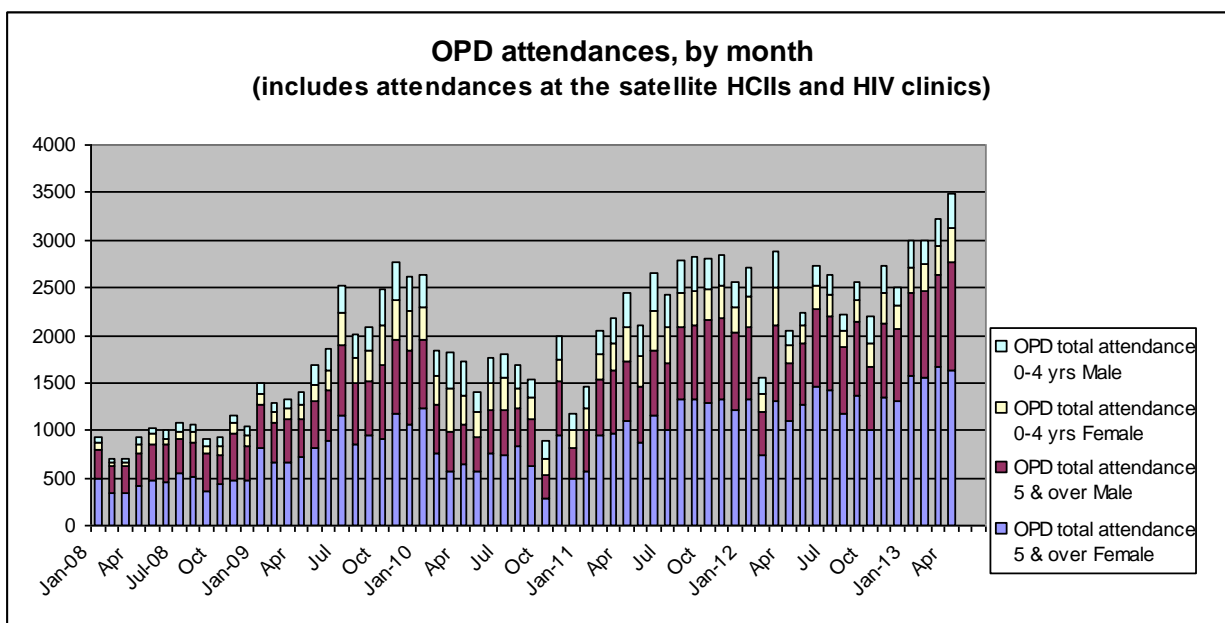
- We hope to start alcohol rehabilitation services soon as part of our community based mental health services. We have recruited a psychiatric nurse currently undergoing mentorship at Kabale RRH.

BWINDI COMMUNITY HOSPITAL

Management Report for the year ended 30 June 2013 (Continued)

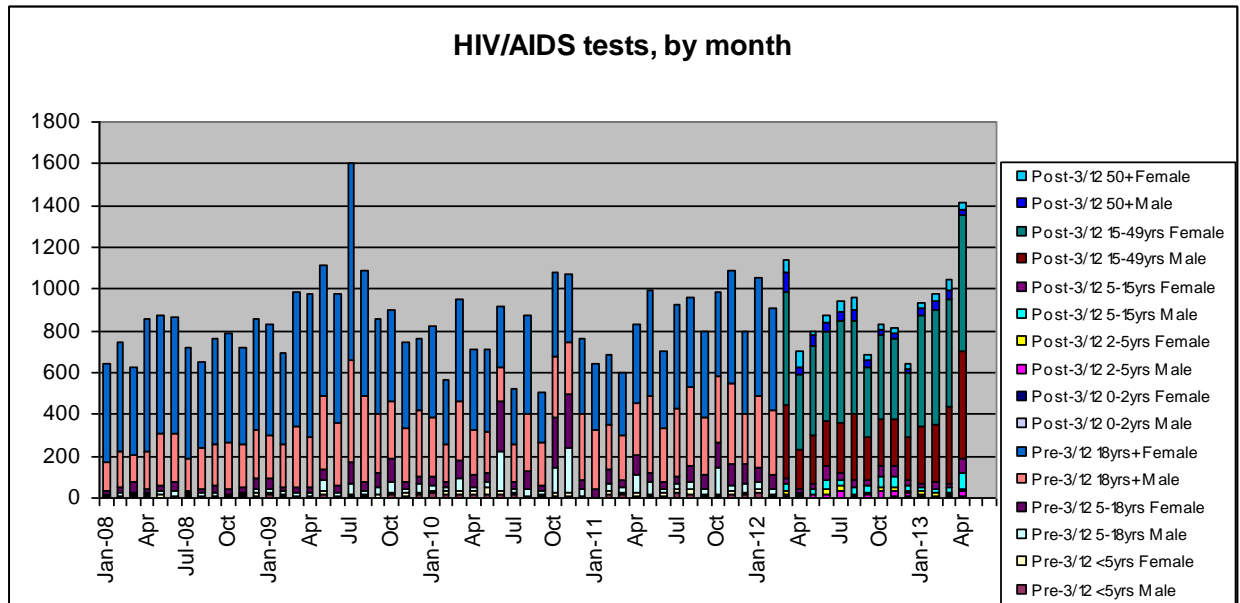
The top causes for admission were as follows:

- Children less than 5 years of age; Pneumonia, Malaria, Diarrhea, Perinatal (newborn) conditions and malnutrition.
- Those aged 5 years and above: heart disease, Malaria, Pneumonia and Trauma (injuries).



BWINDI COMMUNITY HOSPITAL

Management Report for the year ended 30 June 2013 (Continued)



2. eQuality health insurance scheme

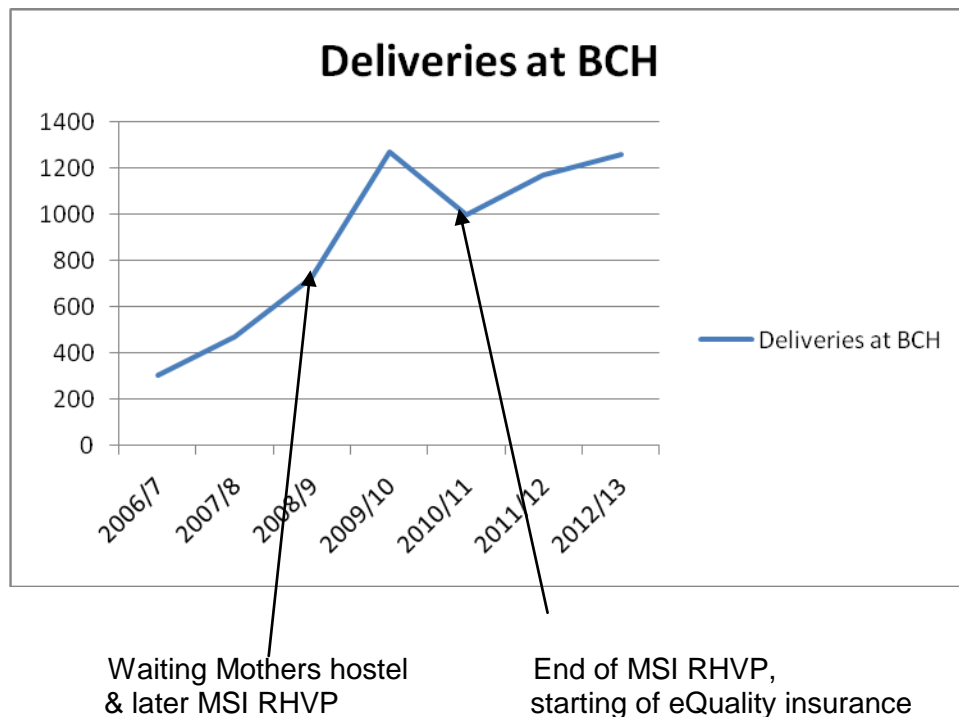
Use of naturally existing social networks such as Bataka groups can be a cost effective and sustainable way of involving communities in healthcare planning, financing and evaluation.

The scheme that began 3 years ago now has 29,000 subscribers and raises about 8% of the hospital's running costs.

The Bataka (burial society) leaders now work closely with the VHTs in reporting maternal and child deaths in the area which are regularly audited by the hospital team irrespective of where such deaths happen in the villages. eQuality insurance succeeded Marie Stopes International reproductive health voucher subsidy for deliveries, and together with our Mothers' Waiting Hostel that was opened 5 years ago, we have been able to sustain high level of institutional deliveries at the hospital. I am happy to mention that use of Mothers' Waiting Hostel to promote timely management of labor is now being adopted as a best practice in different areas of the country.

BWINDI COMMUNITY HOSPITAL

Management Report for the year ended 30 June 2013 (Continued)



(MSI RHVP = Marie Stopes International Reproductive Health Voucher project)

3. **Uganda Nursing School Bwindi- UCU affiliate**

Construction has gone on well and hand over of buildings is expected at the end of next month. The hospital has already signed an MoU with UCU and the first batch of instruction material is expected by end of August. We expect a Rotary grant to do the furnishing in time for the November opening. The school will be training registered midwives and nurses. All students will have at least 50% scholarship for their tuition for the first three years.

The school BoG composition is expected by the end of this month to prepare for recruitment and licensing of the school by end of August.

4. **Human resources**

Total work force is 122 staff. A total of 49 staff left us in the course of the year as a result of retirement, further studies, abscondment, government jobs or dismissal (details attached). Although attrition is as high as 43%, some departments have been 100% stable. Currently we have 8 staff on scholarship.

BWINDI COMMUNITY HOSPITAL

Management Report

for the year ended 30 June 2013 (Continued)

CONCLUSION

Despite the progress made, sustainability of Bwindi Community Hospital is not yet guaranteed.

The biggest threat is the wage bill that accounts for 62% of the running costs yet most donors are not interested in covering this cost.

It is important to note that despite the hospital receiving reasonable sums of money from donors every year, such funding is usually restricted for capital development or community programs excluding human resources and patient care. Their argument is that human resources and patient care costs should be from sustainable sources such as the community or government. This leaves the hospital in a very vulnerable position, especially if we are to continue offering affordable healthcare.

The situation has been made worse this year with the ending of the Eton John Aids Foundation that has supported our HIV/AIDS & TB programme for the last four years contributing 21% of our annual income. Consequently, we have had to lay off seven staff and scaled down our HIV care service in the area by three-quarters.

Our hope is that government will support at least the senior clinical staff to alleviate the wage bill burden. At the moment, none of the 122 hospital staff has such support.

BOARD OF DIRECTORS

The following served on the Board during the period under review and up to the time of signing this report:

The Rt. Rev. Dan Zoreka	: Bishop of Kinkiizi / Chairman
Dr. R. Birungi Mutahunga	: Executive Director / Secretary
Rev. Justus Tibesigwa	: Diocesan Secretary
Canon Charles Byarugaba	: Principal Hospital Administrator
Ms. Jane Anyango	: Principal Nursing Officer (w.e.f 1 Sept 2012)
Mr. Mereth Murezi	: Ag. Head of Nursing and Midwifery Services (up to 30 Aug 2012)
Dr. Scott Kellermann	: Hospital Founder
Ms. Stella Birungi	: Finance Manager (up to 31 October 2013)
Mr. Denis Kaweesi	: Finance Manager (w.e.f 1 November 2013)
Rev. Eldad Beyeza	: Parish Priest, Buhoma
Canon Christine Tumusiime	: Mothers' Union President
Rev. Alfred Twinomujuni	: Chairman, Buhoma Community Rest Camp (w.e.f May 2012)
Hon. Amama Mbabazi	: Area MP Kinkiizi West (Ex-Officio)
Canon Precious Ngabirano	: Diocesan Chancellor (Ex-Officio)
Sister Florence Rwabahima	: District Health Officer (Ex-Officio)
Rev. Canon Enos Komunda	: Diocesan Health Coordinator
Mr. James Kanyomoozi	: Chairperson LC III Kayonza
Dr. Ben Mbonye	: Co-Opted Member
Dr. Sarah Kyobe	: Co-Opted Member
Mr. James Twebaze	: Staff Representative (up to 30 May 2013)

BWINDI COMMUNITY HOSPITAL

Management Report **for the year ended 30 June 2013 (Continued)**

RESULTS

The results for the period are set out in the Statement of Comprehensive Income on page 13.

AUDITORS

Carr Stanyer Sims & Co. were appointed as auditors of Bwindi Community Hospital, and have signified their willingness to continue in office.

Kanungu, Uganda

By Order of the Board

Date: _____

DR. R. BIRUNGI MUTAHUNGA
SECRETARY / EXECUTIVE DIRECTOR

BWINDI COMMUNITY HOSPITAL

STATEMENT OF MANAGEMENT RESPONSIBILITIES

FOR THE YEAR ENDED 30 JUNE 2013

The Board of Directors of Bwindi Community Hospital is required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Hospital at the end of each financial year and of the operating results for the year then ended. In respect of those financial statements, the Board is required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Hospital will continue in business.

The Board is responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of Bwindi Community Hospital and to enable them to ensure that the financial statements comply with accounting policies and guidelines of Bwindi Community Hospital and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Directors are ultimately responsible for the internal controls. The Directors delegate the responsibility for the internal controls to management. Standards and systems of internal control are designed and implemented by management to provide reasonable assurance as to the integrity and reliability of the financial statements and to adequately safeguard the company's assets.

The Directors accept responsibility for the annual financial statements which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Financial Reporting Standards. The Directors are of the opinion that the financial statements give a true and fair view of the state of financial affairs of Bwindi Community Hospital and of its operating results for the year ended 30 June 2013. The Directors further accept responsibility for the maintenance of accounting records, which may be relied upon in the preparation of the financial statements, as well as adequate systems of internal financial controls.

Nothing has come to the attention of the Directors to indicate that Bwindi Community Hospital will not remain a going concern for at least the next twelve months from the date of this statement.

Approved by the Board of Directors on2014 and signed on its behalf by:

CHAIRMAN

SECRETARY

Independent Auditor's Report
to the Members of Bwindi Community Hospital

Report on the Financial Statements

We have audited the accompanying financial statements of **Bwindi Community Hospital** as set out on pages 12 to 26. The financial statements comprise the Statement of Financial Position at **30 June 2013**, the Statement of Comprehensive Income, and Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory notes.

The Board of Directors' Responsibility for the Financial Statements

The Directors are responsible for the preparation and fair presentation of these financial statements in accordance with International Financial Reporting Standards and in a manner required by the Uganda Companies Act (CAP 110), and for such internal control as the Directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by Management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Independent Auditor's Report
to the Members of Bwindi Community Hospital

Opinion

In our opinion, the financial statements give a true and fair view of the financial position of the organisation at 30 June 2013, and of the deficit and cash flows for the year then ended in accordance with the donor reporting guidelines.

Certified Public Accountants

Kampala, Uganda

BWINDI COMMUNITY HOSPITAL

Statement of Financial Position at 30 June 2013

	Note	2013 Ushs.	2012 Ushs.
ASSETS			
NON-CURRENT ASSETS	3	2,455,501,941	1,602,973,009
		-----	-----
CURRENT ASSETS			
Stocks	4	282,033,760	247,640,680
Receivables and prepayments	5	36,990,830	62,515,317
Funds in transit		1,153,310	18,529,815
Bank and cash balances	6	151,071,058	493,931,923
		-----	-----
		471,248,958	822,617,735
		-----	-----
TOTAL ASSETS		2,926,750,899	2,425,590,744
		=====	=====
FUNDS AND LIABILITIES			
FUNDS			
CAPITAL FUND	7	2,455,501,941	1,602,973,009
GENERAL FUND	8	30,750,606	112,329,842
		-----	-----
TOTAL FUNDS		2,486,252,547	1,715,302,851
		-----	-----
CURRENT LIABILITIES			
Bank overdraft	6.1	53,722	131,313
Payables and accruals	9	440,444,630	710,156,580
		-----	-----
		440,498,352	710,287,893
		-----	-----
TOTAL FUNDS AND LIABILITIES		2,926,750,899	2,425,590,744
		=====	=====

These financial statements were approved by the Board of Directors on2014
and were signed on its behalf by:

THE RT. REV. DAN ZOREKA

CHAIRMAN

DR. R. BIRUNGI MUTAHUNGA

EXECUTIVE DIRECTOR

BWINDI COMMUNITY HOSPITAL

Consolidated Statement of Comprehensive Income for the year ended 30 June 2013

	Note / Schedule	2013 Actual Ushs.	2013 Budget Ushs.	2012 Actual Ushs.
INCOME				
Grants / Donations	10	2,927,126,400	4,008,191,088	2,085,204,992
Stars Foundation Grant		-	115,000,000	120,000,000
Other income	11	409,813,171	300,000,000	362,544,688
		-----	-----	-----
Total Income		3,336,939,571	4,423,191,088	2,567,749,680
Less: Capital expenditure	I	(1,177,102,425)	(1,962,500,100)	(601,536,180)
		-----	-----	-----
Balance Available for Recurrent Expenditure		2,159,837,146	2,460,690,988	1,966,213,500
		-----	-----	-----
RECURRENT EXPENDITURE				
Human Resource Costs	II	1,456,063,270	1,577,628,970	1,362,459,770
Vehicle running	III	87,370,840	124,475,891	93,246,610
Medical and laboratory supplies	IV	326,731,800	253,395,552	265,391,837
Administration expenses	V	145,095,130	117,059,232	236,551,498
Field activities	VI	-	-	53,908,000
Repairs and maintenance	VII	44,770,060	35,299,402	66,609,770
Transport and travel	VIII	23,087,720	29,734,143	27,495,790
Legal and professional fees	IX	10,147,400	14,500,000	12,175,000
Prevention, Health Sensitisation & Awareness	X	27,958,330	33,702,100	-
Patients care	XI	26,842,600	48,488,500	23,629,150
Equipment replacement	XII	1,830,000	-	4,843,990
Promotion and publicity	XIII	23,090,040	184,649,650	37,755,194
Cleaning and sanitation	XIV	21,397,110	21,757,548	21,593,430
Utilities	XV	37,926,400	20,000,000	9,851,490
Bank charges		9,105,682	-	12,147,797
		-----	-----	-----
Total Recurrent Expenditure		2,241,416,382	2,460,690,988	2,227,659,326
		-----	-----	-----
DEFICIT FOR THE YEAR	8	(81,579,236)	-	(261,445,826)
		=====	=====	=====

BWINDI COMMUNITY HOSPITAL

Statement of Cash Flows for the year ended 30 June 2013

	2013	2012
	Ushs.	Ushs.
CASH FLOWS FROM OPERATING ACTIVITIES		
Net Deficit for the year	(81,579,236)	(261,445,826)
Working capital changes		
Decrease / Increase in payables and accruals	(269,711,950)	569,714,960
Increase in stocks	(34,393,080)	(89,542,102)
Decrease in receivables and prepayments	25,524,487	55,933,503
Funds in transit	17,376,505	76,714,185
Refund to donor	-	(64,470)
	-----	-----
Net Cash inflows from Operating Activities	(342,783,274)	351,310,250
	-----	-----
Net movement in Cash and Cash Equivalent	(342,783,274)	351,310,250
Cash and Cash Equivalent at 1 July 2012	493,800,610	142,490,360
	-----	-----
CASH AND CASH EQUIVALENTS AT 30 JUNE 2013	151,017,336	493,800,610
	=====	=====
 Analysed as follows:		
Cash at Bank	130,337,758	485,519,423
Cash in Hand	20,733,300	8,412,500
Bank overdraft	(53,722)	(131,313)
	-----	-----
	151,017,336	493,800,610
	=====	=====

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements **for the year ended 30 June 2013**

1. STATUS

Bwindi Community Hospital is a Mission Hospital under the Church of Uganda, Diocese of Kinkiizi. The Hospital was started in 2003 as a clinic. The main objective of the Hospital is to bring holistic health care and life in all its fullness to the members of staff, patients, clients and visitors in the Hospital and community.

2. SIGNIFICANT ACCOUNTING POLICIES

2.1 Basis of Accounting

The annual accounts are prepared under the historical cost convention on an accrual basis.

2.2 Depreciation

Fixed assets are depreciated on a straight line basis over their expected useful lives at the following rates:

Buildings	4% per annum
Furniture and fittings	15% per annum
Medical Equipment	20% per annum
Office equipment	20% per annum
Motor vehicles	25% per annum
Motorcycles	25% per annum
Minor Buildings	33.3% per annum
Computers and accessories	33.3% per annum

Depreciation is charged against Capital Fund and not against the General Fund in the Statement of Comprehensive Income.

2.3 Grants and Donations

Grants and donations are recognised on receipt, unless the donor specifically intends that they be used in a particular period, in which case they may be deferred.

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements

for the year ended 30 June 2013 (Continued)

2.4 Foreign Currencies

Transactions in foreign currencies are converted into Uganda shillings at actual rates ruling at the transaction dates. Monetary assets and liabilities held in foreign currencies at the reporting date are translated into Uganda shillings at the closing rate.

The following closing rates were used to translate balances held in foreign currencies:

	2013	2012
	Ushs.	Ushs.
1 UK £ = Ushs. =	3,800	3,600
1 US \$ = Ushs. =	2,560	2,450

2.5 Cash and Cash Equivalents

For the purpose of Statement of Cash Flow, cash and cash equivalents comprise of cash in hand and bank balances.

2.6 Retirement Benefit Fund

The Hospital and its employees contribute to a statutory pension scheme, the National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Fund Act. The Hospital's obligations under the scheme are limited to specific contributions legislated from time to time and are currently 10% of the employees' gross salary.

The Hospital's contributions are charged to the Statement of Comprehensive Income in the period to which they relate.

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements

for the year ended 30 June 2013 (Continued)

3. NON-CURRENT ASSETS

3.1 Current Period

	<u>Land</u> Ushs.	<u>Buildings</u> Ushs.	<u>Minor</u> <u>Building</u> Ushs.	<u>Motorcycles</u> Ushs.	<u>Motor</u> <u>Vehicles</u> Ushs.	<u>Office</u> <u>Equipment</u> Ushs.	<u>Furniture</u> <u>and</u> <u>Fittings</u> Ushs.	<u>Medical</u> <u>Equipment</u> Ushs.	<u>Work in</u> <u>Progress</u> Ushs.	<u>Computers</u> <u>and</u> <u>Accessories</u> Ushs.	<u>Total</u> Ushs.
<u>Cost/Valuation</u>											
At 1 July 2012	201,300,000	870,056,270	170,299,485	18,150,000	263,766,870	324,183,580	132,014,120	465,648,460	70,374,120	112,934,000	2,628,726,905
Transfers	-	65,689,120	-	-	-	-	-	-	(65,689,120)	-	-
Additions	15,000,000	33,390,900	19,676,650	-	-	3,971,972	13,798,430	16,537,253	1,059,793,180	14,934,040	1,177,102,425
Disposals	-	-	-	(7,750,000)	-	-	-	-	-	-	(7,750,000)
At 30 June 2013	216,300,000	969,136,290	189,976,135	10,400,000	263,766,870	328,155,552	145,812,550	482,185,713	1,064,478,180	127,868,040	3,798,079,330
<u>Depreciation</u>											
At 1 July 2012	-	109,819,936	155,176,612	13,822,917	160,751,471	167,836,841	64,998,114	262,527,027	-	90,820,978	1,025,753,896
Charge for the year	-	67,970,564	4,222,513	2,600,000	46,604,739	64,892,477	20,580,130	87,245,605	-	29,004,340	323,120,368
Disposals	-	-	-	(6,296,875)	-	-	-	-	-	-	(6,296,875)
At 30 June 2013	-	177,790,500	159,399,125	10,126,042	207,356,210	232,729,318	85,578,244	349,772,632	-	119,825,318	1,342,577,389
<u>Net Book Value</u>											
At 30 June 2013	216,300,000	791,345,790	30,577,010	273,958	56,410,660	95,426,234	60,234,306	132,413,081	1,064,478,180	8,042,722	2,455,501,941

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements

for the year ended 30 June 2013 (Continued)

3. NON-CURRENT ASSETS (Continued)

3.2 Previous Period

	<u>Land</u> Ushs.	<u>Buildings</u> Ushs.	<u>Minor</u> <u>Building</u> Ushs.	<u>Motorcycles</u> Ushs.	<u>Motor</u> <u>Vehicles</u> Ushs.	<u>Office</u> <u>Equipment</u> Ushs.	<u>Furniture</u> <u>and</u> <u>Fittings</u> Ushs.	<u>Medical</u> <u>Equipment</u> Ushs.	<u>Work in</u> <u>Progress</u> Ushs.	<u>Computers</u> <u>and</u> <u>Accessories</u> Ushs.	<u>Total</u> Ushs.
<u>Cost/Valuation</u>											
At 1 July 2011	158,850,000	627,046,240	148,470,485	18,150,000	214,715,000	250,478,900	113,038,840	309,557,540	134,326,440	93,257,280	2,067,890,725
Transfers	-	129,996,440	-	-	-	-	-	-	(129,996,440)	-	-
Additions	42,450,000	113,013,590	21,829,000	-	82,051,870	81,404,680	18,975,280	156,090,920	66,044,120	19,676,720	601,536,180
Disposals	-	-	-	-	(33,000,000)	(7,700,000)	-	-	-	-	(40,700,000)
At 30 June 2012	201,300,000	870,056,270	170,299,485	18,150,000	263,766,870	324,183,580	132,014,120	465,648,460	70,374,120	112,934,000	2,628,726,905
<u>Depreciation</u>											
At 1 July 2011	-	64,001,504	132,078,227	9,635,417	146,164,479	116,722,871	46,640,289	174,141,838	-	60,600,431	749,985,056
Charge for the year	-	45,818,432	23,098,385	4,187,500	39,336,992	51,883,970	18,357,825	88,385,189	-	30,220,547	301,288,840
Disposals	-	-	-	-	(24,750,000)	(770,000)	-	-	-	-	(25,520,000)
At 30 June 2012	-	109,819,936	155,176,612	13,822,917	160,751,471	167,836,841	64,998,114	262,527,027	-	90,820,978	1,025,753,896
<u>Net Book Value</u>											
At 30 June 2012	201,300,000	760,236,334	15,122,873	4,327,083	103,015,399	156,346,739	67,016,006	203,121,433	70,374,120	22,113,022	1,602,973,009

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements

for the year ended 30 June 2013 (Continued)

4.	STOCKS	2013	2012
		Ushs.	Ushs.
	Drugs	244,008,990	216,234,070
	Consumables	38,024,770	31,406,610
		-----	-----
	TOTAL (To Page 12)	282,033,760	247,640,680
		=====	=====
5.	RECEIVABLES AND PREPAYMENTS	2013	2012
		Ushs.	Ushs.
	Prepayments	20,682,090	19,903,040
	Patients fees in arrears	8,926,830	7,237,830
	Staff advances	3,591,910	8,435,290
	Pledges - Receivables	2,040,000	16,576,695
	Other advances	1,750,000	2,710,462
	Investment-Micro Hydro Power	-	7,652,000
		-----	-----
	TOTAL (To Page 12)	36,990,830	62,515,317
		=====	=====
6.	BANK AND CASH BALANCES	2013	2012
		Ushs.	Ushs.
	Stanbic Bank Uganda Limited, Kihiihi		
	BCH (Grants Account)	55,166,000	242,106,036
	Egpaf	37,988,530	11,995,363
	Gideon Scholarship	8,758,050	8,859,550
	Tumwakiire Emily's Account	6,407,000	-
	Peter Scholarship	4,682,000	3,057,000
	Mpungu Kanyashogy Account	4,483,380	-
	Nurses School Account (US \$ 606.16)	1,551,770	204,085
	Primary Health Care	1,018,670	10,588,535
	US Dollar Account (US \$)	988,698	166,218,486
	Cooperative Bank (UK)		
	Current Account (£ 2,445.70)	9,293,660	42,490,368
	Cash in hand	20,733,300	8,412,500
		-----	-----
	TOTAL (To Page 12)	151,071,058	493,931,923
		=====	=====

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements

for the year ended 30 June 2013 (Continued)

	2013 Ushs.	2012 Ushs.
6.1 Bank Overdraft		
Stanbic Bank Uganda Limited, Kihiihi		
Operational Account	53,222	52,142
Japanese Grant Account	500	-
Mpungu Kanyashogye	-	61,171
Emily's Account	-	18,000
	-----	-----
TOTAL (To Page 12)	53,722	131,313
	=====	=====

7. CAPITAL FUND

The balance on this account represents amounts expended on fixed assets as reduced by depreciation and disposals as follows:

	2013 Ushs.	2012 Ushs.
Balance at 1 July 2012	1,602,973,009	1,317,905,669
Additions to fixed assets during the year	1,177,102,425	601,536,180
Depreciation charge for the year	(323,120,368)	(301,288,840)
Net book value of disposals	(1,453,125)	(15,180,000)
	-----	-----
Balance at 30 June 2013	2,455,501,941	1,602,973,009
	=====	=====

8. GENERAL FUND

The balance on this account relates to accumulated surpluses / (deficits) as follows:

	2013 Ushs.	2012 Ushs.
Balance at 1 July 2012	112,329,842	373,840,138
Refund to donor	-	(64,470)
Deficit for the year (from Page 13)	(81,579,236)	(261,445,826)
	-----	-----
Balance at 30 June 2013	30,750,606	112,329,842
	=====	=====

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements

for the year ended 30 June 2013 (Continued)

9. PAYABLES AND ACCRUALS

The balance on this account is made up as follows:

	2013	2012
	Ushs.	Ushs.
Other creditors	373,896,110	695,428,280
Creditors	58,288,520	6,468,300
Accruals (Carr Stanyer Sims & Co.)	8,260,000	8,260,000
	-----	-----
TOTAL (To Page 13)	440,444,630	710,156,580
	=====	=====

10. GRANTS

Donor	2013	2013	2012
	Actual	Budget	Actual
	Ushs.	Ushs.	Ushs.
Major donors-Kellermann's Foundation / FOBCH	2,620,013,040	3,982,791,088	1,770,554,025
Egpaf	121,230,020	40,000,000	50,423,590
Ministry of Health-Primary Health Care	103,419,240	78,400,000	90,066,620
Donations in kind	82,464,100	22,000,000	173,451,077
Voluntary Service Overseas	-	-	709,680
	-----	-----	-----
TOTAL (To Page 13)	2,927,126,400	4,123,191,088	2,085,204,992
	=====	=====	=====

11. OTHER INCOME

	2013	2013	2012
	Actual	Budget	Actual
	Ushs.	Ushs.	Ushs.
Patients user fees	272,131,560	300,000,000	318,529,850
Sundry income	86,187,603	-	29,443,394
Gain on exchange (Net)	49,944,008	-	6,691,444
Proceeds from the sale of assets	1,550,000	-	7,880,000
	-----	-----	-----
TOTAL (To Page 13)	409,813,171	300,000,000	362,544,688
	=====	=====	=====

12. TAXATION

The Hospital is a non-profit making organisation and therefore no tax is expected to accrue in respect of these accounts. The Hospital is exempt from Corporation Tax by the Uganda Revenue Authority under Section 2(bb) (b) and Section 21(1) (f) subject to obtaining a written confirmation from the Commissioner.

13. CONTINGENT LIABILITY

There were no contingent liabilities as at 30 June 2013.

BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules for the year ended 30 June 2013

	2013 Actual Ushs.	2013 Budget Ushs.	2012 Actual Ushs.
I CAPITAL EXPENDITURE			
Work in Progress-Buildings	1,059,793,180	1,075,000,000	66,044,120
Buildings	33,390,900	513,500,000	113,013,590
Minor buildings	19,676,650	67,500,000	21,829,000
Medical equipment	16,537,253	56,500,000	156,090,920
Land	15,000,000	-	42,450,000
Computers and accessories	14,934,040	-	19,676,720
Furniture	13,798,430	-	18,975,280
Office equipment	3,971,972	20,000,000	81,404,680
Motor vehicles	-	200,000,000	82,051,870
Motorcycles	-	30,000,000	-
	-----	-----	-----
TOTAL (To Page 13)	1,177,102,425	1,962,500,000	601,536,180
	=====	=====	=====
II HUMAN RESOURCE COSTS			
Salaries	952,813,300	} 1,070,974,414	854,486,020
Wages	19,533,130		6,922,080
Data clerks	3,168,000		5,174,450
Wilber Tumwesigye	42,238,500		22,535,580
Meals and allowances	18,692,900		12,909,100
Break tea	15,869,000	} 82,688,000	12,468,500
Byumba	7,504,260		4,526,550
Emergency kit	748,500		969,200
NSSF (10%) contribution	95,573,590	128,330,490	86,164,470
Professional development	80,241,490	102,050,900	189,283,250
Transport allowance	79,978,750	-	65,843,490
Staff housing	66,697,860	81,195,166	72,049,130
10% KF Administration	45,888,740	84,000,000	-
Uniforms	11,544,700	6,734,000	7,619,500
Volunteer costs	11,299,700	11,800,000	12,727,850
Sports recreation	2,895,850	5,700,000	5,474,400
Recruitment expenses	1,320,000	1,600,000	1,224,200
Procurement	55,000	-	205,000
Medical costs	-	2,556,000	1,877,000
	-----	-----	-----
TOTAL (To Page 13)	1,456,063,270	1,577,628,970	1,362,459,770
	=====	=====	=====

BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules

for the year ended 30 June 2013 (Continued)

	2013 Actual Ushs.	2013 Budget Ushs.	2012 Actual Ushs.
III VEHICLE RUNNING			
Fuel and lubricants	43,961,950	} 108,239,511	42,917,830
Vehicle repairs	21,622,490		33,859,000
Tyres	11,793,000		7,550,000
Insurance	8,583,400		10,450,000
Motorcycles	1,410,000		5,786,380
TOTAL (To Page 13)	87,370,840	124,475,891	93,246,610
IV MEDICAL AND LABORATORY SUPPLIES			
Drugs	324,163,240	253,395,552	252,007,150
Other supplies	1,518,800	-	3,132,750
Tools & Small equipment	997,760	-	-
Laboratory supplies	52,000	-	-
Expired drugs	-	-	10,251,937
TOTAL (To Page 13)	326,731,800	253,395,552	265,391,837
V ADMINISTRATION EXPENSES			
Internet	35,914,440	36,775,200	26,634,980
Meetings and workshops	35,057,600	-	21,190,830
Stationery and office supplies	34,278,400	23,548,523	21,576,140
Generator fuel	18,569,500	45,076,160	79,651,470
Telephone and telecommunication	7,241,920	11,659,349	7,142,450
Electrical supplies	7,021,000	-	15,734,500
Bad debts written off	2,794,030	-	474,210
Insurance	1,540,190	-	4,116,010
Licence and permits	1,455,500	-	931,400
Printing and copying	943,150	-	-
Membership fees	200,000	-	2,315,600
Postages	79,400	-	38,700
Handling services	-	-	54,265,080
Survey / inspection fees	-	-	1,810,000
Sundry expenses	-	-	670,128
TOTAL (To Page 13)	145,095,130	117,059,232	236,551,498

BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules

for the year ended 30 June 2013 (Continued)

	2013 Actual Ushs.	2013 Budget Ushs.	2012 Actual Ushs.
VI FIELD ACTIVITIES			
Follow up programme	-	-	52,792,500
Food and related supplies	-	-	1,115,500
	-----	-----	-----
TOTAL (To Page 13)	-	-	53,908,000
	=====	=====	=====
VII REPAIRS AND MAINTENANCE			
Buildings	21,040,610	16,109,940	29,991,670
Generator	8,106,650	5,008,462	10,967,500
Utilities	4,956,500	-	10,508,000
Office equipment	4,845,000	5,220,000	2,699,000
Medical equipment	4,017,000	8,961,000	5,301,500
Furniture and small equipment	1,332,500	-	906,000
Repairs & Maintenance - Other	401,800	-	-
Computer hardware	70,000	-	1,140,000
Telephone	-	-	5,096,100
	-----	-----	-----
TOTAL (To Page 13)	44,770,060	35,299,402	66,609,770
	=====	=====	=====
VIII TRANSPORT AND TRAVEL			
Carriage	21,272,720	} 29,734,143	24,389,690
Transport	1,537,000		2,186,600
Accommodation	278,000		919,500
	-----	-----	-----
TOTAL (To Page 13)	23,087,720	29,734,143	27,495,790
	=====	=====	=====
IX LEGAL AND PROFESSIONAL FEES			
Audit fees	8,260,000	} 14,500,000	9,735,000
Consulting	1,887,400		2,440,000
	-----	-----	-----
TOTAL (To Page 13)	10,147,400	14,500,000	12,175,000
	=====	=====	=====

BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules

for the year ended 30 June 2013 (Continued)

	2013 Actual Ushs.	2013 Budget Ushs.	2012 Actual Ushs.
X PREVENTION, HEALTH SENSITISATION AND AWARENESS			
School Sensitisation	10,978,000		-
Public Health	9,648,130		-
Defaulters tracking	2,290,000		-
Adolescent Programme	1,677,000		-
TB Screening	1,045,000		-
Rent - KCHC 11	900,000	33,702,100	-
Site Motivation	510,000		-
Community Based Family Planning	473,700		-
Vulnerable Women	350,500		-
Support Supervising TBAs / VHP	86,000		-
TOTAL (To Page 13)	27,958,330	33,702,100	-
XI PATIENTS CARE			
Patient +ve living programme	17,347,000	14,452,500	-
Patients food	4,905,600	11,440,000	3,741,050
Subsidised Mosquito nets and beddings	2,845,000	22,596,000	-
Facilitating referrals	1,745,000	-	-
Utilities	-	-	19,888,100
TOTAL (To Page 13)	26,842,600	48,488,500	23,629,150
XII EQUIPMENT REPLACEMENT			
Beds and beddings	1,830,000	-	3,923,650
Small furnishings	-	-	920,340
TOTAL (To Page 13)	1,830,000	-	4,843,990
XIII PROMOTION AND PUBLICITY			
Public Health Radio broadcasts	9,012,000		-
Printing and Display	8,031,800		-
Outreach announcements on radio	3,900,000		-
Partnerships with camps and guides	1,791,240	184,649,650	-
Advertising	265,000		24,171,544
Events	90,000		10,789,650
Development programmes	-		2,794,000
TOTAL (To Page 13)	23,090,040	184,649,650	37,755,194

BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules

for the year ended 30 June 2013 (Continued)

	2013 Actual Ushs.	2013 Budget Ushs.	2012 Actual Ushs.
XIV CLEANING AND SANITATION			
Sanitation and disinfection	20,328,110		21,593,430
Landscaping	1,069,000	21,757,548	-
	-----	-----	-----
TOTAL (To Page 13)	21,397,110	21,757,548	21,593,430
	=====	=====	=====
XV UTILITIES			
Solar / Hydro Energy	27,862,400	15,600,000	4,418,000
Water	5,408,000	3,600,000	1,310,000
Security	3,753,000	-	3,721,990
Gas	903,000	800,000	401,500
	-----	-----	-----
TOTAL (To Page 13)	37,926,400	20,000,000	9,851,490
	=====	=====	=====