

BWINDI COMMUNITY HOSPITAL

AUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2012

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BWINDI COMMUNITY HOSPITAL

Management Report **for the year ended 30 June 2012**

It is an honour to have you reading our 2011/2012 management report. We are truly grateful for whatever contribution you made in support of our work at Bwindi Community Hospital (BCH).

Founded by Dr. Scott Kellermann about 10 years ago, BCH now has a 112-bed capacity and offers a wide range of high quality treatment and preventative services to the Bwindi population.

Throughout 2011/12, we have remained focused on increasing access to good quality health care, especially to vulnerable members of the community. We are steadily gaining ground in raising health awareness, and community participation in healthcare planning and financing.

For this reason, we've now been ranked the best performing hospital by the Uganda Protestant Medical Bureau (UPMB) for 4 years running, and have also won the prestigious 2011 STARS health impact award for Africa and Middle East region.

In pursuance of our vision of a healthy and productive community, we have made progress on infrastructure, human resources and service delivery as highlighted below.

Our overall performance against the set targets for the year 2011/2012 was 77%. This is below the 80% minimum we would like to have and will strive to improve.

Infrastructure

This year, we renovated all hospital buildings except the children's ward and staff quarters in the staff village. Plans are underway to complete this exercise.

Similarly, I will highlight here major capital projects that have either been completed or began this financial year as follows.

New projects

- 4-unit staff housing has been completed
- Another 4-unit structure has reached roofing level (Donated by the Hirsch Foundation)
- We plan to start on another 8 unit block. When completed, we shall then be able to accommodate 23% of our staff.
- Construction of walk-ways connecting all buildings of the hospital is progressing well. This project is funded by Sustain for life and is expected to be completed by the end of June 2013.
- Backed up power supply with a new 60KVa generator (Donated by Hirsch Foundation).

BWINDI COMMUNITY HOSPITAL

Management Report

for the year ended 30 June 2012 (Continued)

- Now connected to the micro-hydro power that is still undergoing testing. This power, however, may not be enough during dry seasons and as other people get connected. Despite this, we expect to save up to 70% (Ushs. 6,000,000) on our previous monthly expenditure on power supply.
- Motor vehicle service bay is nearing completion
- We have bought a new pickup truck (Nissan hard body) and disposed off the old Hilux pick up.
- We have finally agreed with the donors on the proposed nursing school structural design and budget. Construction is expected to begin mid June and is to take 56 weeks to finish.

Priority needs

- Incinerator to improve hospital refuse disposal: we have put the request before KF and also sent the appeal to other donors.
- Renovation of Child health department
- Fencing the hospital with chain-link and erecting a metallic gate to curb the loss of hospital property.

Human Resources

Our work force stands at 125 broadly grouped as below:

- *Clinical staff*; 57 full time and 3 part timing in Anesthesia and public dental health (total 60)
- *Support staff*; 49 full time and 16 part timing largely in cleaning and procurement (total 65)

We have embarked on vision 2020 focusing on making BCH a specialist referral centre especially as health care delivery improves in the surrounding government facilities. We now have a child health specialist and hope to have an obstetrician and general surgeon by 2015 and 2017 respectively.

We have filled the post of medical social worker to improve our community linkages and service to the socially disadvantaged as part of our mission to provide holistic care.

Capacity building

- We have a total number of 11 staff on scholarships at various levels including undergraduate and post graduate studies.
- Can. Charles Byarugaba (Hospital Administrator) has completed administrative law course at the Law Development Centre.
- We have hosted visiting dentists (Ashley & Moira), Eye specialists and surgeons.

BWINDI COMMUNITY HOSPITAL

Management Report **for the year ended 30 June 2012 (Continued)**

We now have full time ultra sound scan and radiography services as a result of mentorship and training sponsorship from the Swiss medical team.

Dr. Birungi Mutahunga (Executive Director) received tuition scholarship from Galilee International Management Institute, Israel for a two weeks course in health systems management.

We are liaising with other hospitals to jointly subscribe for up-to-date online, (An American medical reference online resource), for patient safety and quality improvement. It will cost \$5,000 annually.

We intend to send one staff for training in anesthesia this year.

Service delivery

Average monthly output is as follows:

Out patients department	2,300
Deliveries	95
Surgery (major operations)	40
Admissions on adult and children's ward	250
HIV testing	900

91% of the children born to mothers with HIV were protected from being infected (tested at discharge from PMTCT). 97% of our TB patients completed their treatment

Bed occupancy rate	56%
Average length of stay	3.7 days
Blood transfusions	161
HIV diagnoses amongst pregnant women	4%
HIV diagnoses in the general population	5%

In 2012/13 we intend to integrate mental health and care for the terminally sick and their families, into our community health program. We will use the existing social networks, such as village health teams and Bataka groups in the community, which are already working with us in HIV Care and prevention and promotion of maternal and child health. We envision BCH being a centre of clinical excellence and research for the region by 2020.

BWINDI COMMUNITY HOSPITAL

Management Report

for the year ended 30 June 2012 (Continued)

Community Health

- We started implementation of the hand wash project in schools in partnership with the New Vision media group and Volcanoes Tour Company
- We conducted a health and demographic survey in Kayonza, Mpungu and Kanyantorogo sub counties whose results were expected at the end of August.
- We have completed another round of water testing and compared it with cases of diarrhoea. Mpungu has the highest level of contamination and diarrhoea among children.
- We started implementing “Live at birth” project aimed at improving maternal and child health with a 3-year funding from Sustain for life/comic relief. Mosquito nets distribution was hampered by stock handouts from our partners HIPS.
- Supplies were limited to pregnant mothers only. We hope to raise some money with BAN-Canada to restock.
- eQuality subscription now stands at slightly over 24,000.

Public Relations and Fundraising

This year, operating costs stood at Ushs. 2.1 billion of which government and user fees funded 6% each, existing donors 56%, and new donors 32%. Today, about 50% of our running costs are funded by organisations and charities.

Whereas this has been our strategy for reliable funding, the concern is that individual and unrestricted donations have significantly reduced since 2009. This puts the organisation at risk when such grants end and are not renewed. We are, however, taking steps to address this matter.

I wish to appreciate the Kellermann Foundation, Friends of Bwindi Hospital charity, Buy-A-Net malaria prevention group, Sustain for Life and the STARS foundation for supporting BCH in keeping a positive image and raising funds.

BWINDI COMMUNITY HOSPITAL

Management Report **for the year ended 30 June 2012 (Continued)**

BOARD OF DIRECTORS

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

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	: Head nursing & Midwifery services
Dr. Scott Kellermann	: Hospital Founder
Ms. Stella Birungi	: Finance Manager
Rev. Eldad Beyeza	: Parish Priest, Buhoma
Canon Christine Tumusiime	: Mothers' Union President
Mr. Alfred Twinomujuni	: Chairman, Buhoma Community Rest Camp
Hon. Amama Mbabazi	: Area MP Kinkiizi West (Ex-Official)
Canon Precious Ngabirano	: Diocesan Chancellor (Ex-Official)
Sister Rwabahima	: District Health Officer (Ex-Official)
Rev. Canon Enos Komunda	: Diocesan Health Coordinator
Mr. James Kanyomoozi	: Chairperson LC III Kayonza
Canon Dr. Ben Mbonye	: Co-Opted Member
Dr. Sarah Kyobe	: Co-Opted Member

RESULTS

The results for the period are set out in the Statement of Comprehensive Income on page 9.

AUDITORS

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

By Order of the Board

Kanungu, Uganda

Date: _____

DR. R. BIRUNGI MUTAHUNGA
SECRETARY / EXECUTIVE DIRECTOR

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 8 to 21. The financial statements comprise the Statement of Financial Position at **30 June 2012**, 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 the various donor reporting requirements and the organisation's accounting policies. This responsibility includes: designing, implementing and maintaining internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

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.

Carr Stanyer Sims & Co.

Certified Public Accountants

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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 2012, and of the deficit and cash flows for the year then ended in accordance with the donor reporting guidelines.

Carr Stanyer Sims & Co.

Certified Public Accountants

Kampala, Uganda

BWINDI COMMUNITY HOSPITAL

Statement of Financial Position at 30 June 2012

	Note	2012 Ushs.	2011 Ushs.
ASSETS			
NON-CURRENT ASSETS	3	1,602,973,009	1,317,905,669
		-----	-----
CURRENT ASSETS			
Stocks	4	247,640,680	158,098,578
Receivables and prepayments	5	62,515,317	118,448,820
Funds in transit		18,529,815	95,244,000
Bank and cash balances	6	493,931,923	142,580,773
		-----	-----
		822,617,735	514,372,171
		-----	-----
TOTAL ASSETS		2,425,590,744	1,832,277,840
		=====	=====
FUNDS AND LIABILITIES			
FUNDS			
CAPITAL FUND	7	1,602,973,009	1,317,905,669
GENERAL FUND	8	112,329,842	373,840,138
		-----	-----
TOTAL FUNDS		1,715,302,851	1,691,745,807
		-----	-----
CURRENT LIABILITIES			
Bank overdraft	6.1	131,313	90,413
Payables and accruals	9	710,156,580	140,441,620
		-----	-----
		710,287,893	140,532,033
		-----	-----
TOTAL FUNDS AND LIABILITIES		2,425,590,744	1,832,277,840
		=====	=====

These financial statements were approved by the Board of Directors on2013
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 2012

	Note / Schedule	2012 Actual Ushs.	2012 Budget Ushs.	2011 Actual Ushs.
INCOME				
Grants / Donations	10	2,085,204,992	3,382,350,825	1,721,607,121
Stars Foundation Grant		120,000,000	-	-
Other income	11	362,544,688	150,000,000	327,752,796
Total Income		2,567,749,680	3,532,350,825	2,049,359,917
Less: Capital expenditure	I	(601,536,180)	(1,674,500,050)	(263,263,430)
Balance Available for Recurrent Expenditure		1,966,213,500	1,857,850,775	1,786,096,487
RECURRENT EXPENDITURE				
Human Resource Costs	II	1,362,459,770	1,137,649,066	1,011,745,470
Vehicle running	III	93,246,610	82,070,050	77,758,410
Medical and laboratory supplies	IV	265,391,837	171,370,048	144,808,616
Administration expenses	V	236,551,498	177,296,811	169,929,770
Field activities	VI	53,908,000	123,133,050	29,193,800
Repairs and maintenance	VII	66,609,770	12,200,000	21,230,550
Transport and travel	VIII	27,495,790	18,480,000	23,893,400
Legal and professional fees	IX	12,175,000	14,500,000	9,735,000
Free treatment	X	-	-	24,000
Patients care	XI	23,629,150	6,820,000	20,990,200
Equipment replacement	XII	4,843,990	22,736,000	1,619,260
Promotion and publicity	XIII	37,755,194	57,495,750	22,879,220
Cleaning and sanitation	XIV	21,593,430	16,000,000	13,158,410
Utilities	XV	9,851,490	3,600,000	1,535,000
Bank charges		12,147,797	14,500,000	6,030,914
Total Recurrent Expenditure		2,227,659,326	1,857,850,775	1,554,532,020
(DEFICIT) / SURPLUS FOR THE YEAR	8	(261,445,826)	-	231,564,467

BWINDI COMMUNITY HOSPITAL

Statement of Cash Flows for the year ended 30 June 2012

	2012 Ushs.	2011 Ushs.
CASH FLOWS FROM OPERATING ACTIVITIES		
Net (Deficit) / Surplus for the year	(261,445,826)	231,564,467
Working capital changes		
Increase in payables and accruals	569,714,960	71,150,970
Stocks	(89,542,102)	(125,638,098)
Receivables and prepayments	55,933,503	(25,506,210)
Funds in transit	76,714,185	(85,080,554)
Refund to donor	(64,470)	-
	-----	-----
Net Cash inflows from Operating Activities	351,310,250	66,490,575
	-----	-----
Net movement in Cash and Cash Equivalent	351,310,250	66,490,575
Cash and Cash Equivalent at 1 July 2011	142,490,360	75,999,785
	-----	-----
CASH AND CASH EQUIVALENTS AT 30 JUNE 2012	493,800,610	142,490,360
	=====	=====

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements for the year ended 30 June 2012

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:

Building	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 Foreign Currencies

Amount received in foreign currency is translated into Uganda shillings at rates ruling at the time of the transaction.

2.4 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 2012 (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 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 2012 (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 2010	145,350,000	622,799,240	137,553,975	15,750,000	214,715,000	249,126,300	101,942,390	273,567,310	1,774,800	80,437,280	1,843,016,295
Transfers	-	-	1,774,800	-	-	-	-	-	(1,774,800)	-	-
Additions	13,500,000	4,247,000	9,141,710	2,400,000	-	39,741,600	11,096,450	35,990,230	134,326,440	12,820,000	263,263,430
Disposals	-	-	-	-	-	(38,389,000)	-	-	-	-	(38,389,000)
At 30 June 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
<u>Depreciation</u>											
At 1 July 2010	-	40,738,114	72,603,835	5,447,917	92,485,729	78,616,494	31,077,296	117,945,237	-	33,133,292	472,047,914
Charge for the year	-	23,263,390	59,474,392	4,187,500	53,678,750	46,423,994	15,562,993	56,196,601	-	27,467,139	286,254,759
Disposals	-	-	-	-	-	(8,317,617)	-	-	-	-	(8,317,617)
At 30 June 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
<u>Net Book Value</u>											
At 30 June 2011	158,850,000	563,044,736	16,392,258	8,514,583	68,550,521	133,756,029	66,398,551	135,415,702	134,326,440	32,656,849	1,317,905,669

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements

for the year ended 30 June 2012 (Continued)

4.	STOCKS	2012	2011
		Ushs.	Ushs.
	Drugs	216,234,070	123,984,878
	Consumables	31,406,610	34,113,700
		-----	-----
	TOTAL (To Page 8)	247,640,680	158,098,578
		=====	=====
5.	RECEIVABLES AND PREPAYMENTS	2012	2011
		Ushs.	Ushs.
	Prepayments	19,903,040	18,277,100
	Pledges - Receivables	16,576,695	-
	Staff advances	8,435,290	3,283,350
	Patients fees in arrears	7,237,830	26,040,090
	Investment-Micro Hydro Power	7,652,000	4,000,000
	Other advances	2,710,462	27,815,330
	International medical group	-	38,342,750
	Gideon Kwikiriza-Scholarship	-	690,200
		-----	-----
	TOTAL (To Page 8)	62,515,317	118,448,820
		=====	=====
6.	BANK AND CASH BALANCES	2012	2011
		Ushs.	Ushs.
	Stanbic Bank Uganda Limited, Kihiihi		
	US Dollar Account (US \$ 67,844.28)	166,218,486	18,684,375
	Grants Account	242,106,036	11,546,205
	Primary Health Care	10,588,535	76,234
	Egpaf	11,995,363	7,535,790
	Gideon Scholarship	8,859,550	7,651,550
	Peter Scholarship	3,057,000	1,416,000
	Nurses School Account (US \$ 83.30)	204,085	-
	Japanese funded	-	80,471,549
	Cooperative Bank (UK)		
	Current Account (£ 11,802.88)	42,490,368	12,783,400
	Cash in hand	8,412,500	2,415,670
		-----	-----
	TOTAL (To Page 8)	493,931,923	142,580,773
		=====	=====

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements

for the year ended 30 June 2012 (Continued)

	2012 Ushs.	2011 Ushs.
6.1 Bank Overdraft		
Stanbic Bank Uganda Limited, Kihiihi		
Operational Account	52,142	90,413
Mpigu Karushogye	61,171	-
Emily's Account	18,000	-
	-----	-----
TOTAL (To Page 8)	131,313	90,413
	=====	=====

7. CAPITAL FUND

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

	2012 Ushs.	2011 Ushs.
Balance at 1 July 2011	1,317,905,669	1,370,968,381
Additions to fixed assets during the year	601,536,180	263,263,430
Depreciation charge for the year	(301,288,840)	(286,254,759)
Net book value of disposals	(15,180,000)	(30,071,383)
	-----	-----
Balance at 30 June 2012	1,602,973,009	1,317,905,669
	=====	=====

8. GENERAL FUND

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

	2012 Ushs.	2011 Ushs.
Balance at 1 July 2011	373,840,138	142,275,671
Refund to donor	(64,470)	-
(Deficit) / Surplus for the year (from Page 9)	(261,445,826)	231,564,467
	-----	-----
Balance at 30 June 2012	112,329,842	373,840,138
	=====	=====

BWINDI COMMUNITY HOSPITAL

Notes to the Financial Statements

for the year ended 30 June 2012 (Continued)

9. PAYABLES AND ACCRUALS

The balance on this account is made up as follows:

	2012	2011
	Ushs.	Ushs.
Other creditors	695,428,280	126,598,070
Creditors	6,468,300	5,583,550
Accruals (Carr Stanyer Sims & Co.)	8,260,000	8,260,000
	-----	-----
TOTAL (To Page 8)	710,156,580	140,441,620
	=====	=====

10. GRANTS

Donor	2012	2012	2011
	Actual	Budget	Actual
	Ushs.	Ushs.	Ushs.
Major donors-Kellermann's Foundation / FOBCH	1,770,554,025	3,247,350,825	1,543,044,927
Donations in kind	173,451,077	-	148,520,984
Ministry of Health-Primary Health Care	90,066,620	100,000,000	3,838,790
Egpaf	50,423,590	35,000,000	17,861,490
Voluntary Services Overseas	709,680	-	1,913,240
Joint Clinical Research Centre	-	-	3,427,690
Sundry donors	-	-	3,000,000
	-----	-----	-----
TOTAL (To Page 9)	2,085,204,992	3,382,350,825	1,721,607,121
	=====	=====	=====

11. OTHER INCOME

	2012	2012	2011
	Actual	Budget	Actual
	Ushs.	Ushs.	Ushs.
Patients user fees	318,529,850	150,000,000	302,182,010
Sundry income	29,443,394	-	15,863,000
Proceeds from the sale of assets	7,880,000	-	3,965,000
Gain on exchange (Net)	6,691,444	-	5,742,786
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TOTAL (To Page 9)	362,544,688	150,000,000	327,752,796
	=====	=====	=====

12. EXCHANGE RATES

In accordance with the accounting policy stated in Note 2.3, the exchange rates used for the closing balances in convertible currencies were:

	2012	2011
	Ushs.	Ushs.
1 UK £ = Ushs. =	3,600	3,970
1 US \$ = Ushs. =	2,450	2,500

BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules for the year ended 30 June 2012

	2012 Actual Ushs.	2012 Budget Ushs.	2011 Actual Ushs.
I CAPITAL EXPENDITURE			
Medical equipment	156,090,920	56,500,000	35,990,230
Buildings	113,013,590	720,000,000	4,247,000
Motor vehicles	82,051,870	100,000,000	-
Office equipment	81,404,680	2,000,000	39,741,600
Work in Progress-Buildings	66,044,120	10,000,000	134,326,440
Land	42,450,000	705,000,000	13,500,000
Minor buildings	21,829,000	66,000,000	9,141,710
Computers and accessories	19,676,720	-	12,820,000
Furniture	18,975,280	-	11,096,450
Motorcycles	-	15,000,050	2,400,000
	-----	-----	-----
TOTAL (To Page 9)	601,536,180	1,674,500,050	263,263,430
	=====	=====	=====
II HUMAN RESOURCE COSTS			
Salaries	854,486,020	900,677,466	736,925,770
Professional development	189,283,250	111,050,900	28,166,650
NSSF (10%) contribution	86,164,470	-	67,906,100
Staff housing	72,049,130	51,232,000	49,354,000
Transport allowance	65,843,490	-	34,669,030
Wilber Tumwesigye	22,535,580	59,617,000	23,258,700
Volunteer costs	12,727,850	6,300,000	24,357,410
Meals and allowances	12,909,100	-	12,338,730
Break tea	12,468,500	-	10,097,000
Uniforms	7,619,500	2,153,700	2,899,500
Wages	6,922,080	-	14,587,080
Sports recreation	5,474,400	1,500,000	398,000
Data clerks	5,174,450	-	2,252,600
Byumba	4,526,550	-	2,539,000
Medical costs	1,877,000	2,118,000	161,900
Recruitment expenses	1,224,200	-	240,000
Maternity kit	969,200	-	228,000
Procurement	205,000	-	100,000
Staff parties	-	3,000,000	1,266,000
	-----	-----	-----
TOTAL (To Page 9)	1,362,459,770	1,137,649,066	1,011,745,470
	=====	=====	=====

BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules

for the year ended 30 June 2012 (Continued)

	2012 Actual Ushs.	2012 Budget Ushs.	2011 Actual Ushs.
III VEHICLE RUNNING			
Fuel and lubricants	42,917,830	-	38,157,230
Vehicle repairs	33,859,000	78,433,000	19,810,100
Tyres	7,550,000	-	10,503,000
Insurance	4,505,380	-	7,115,080
Motorcycles	4,414,400	3,637,050	2,173,000
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TOTAL (To Page 9)	93,246,610	82,070,050	77,758,410
	=====	=====	=====
IV MEDICAL AND LABORATORY SUPPLIES			
Drugs	252,007,150	162,471,048	140,623,470
Expired drugs	10,251,937	-	3,691,596
Other supplies	3,132,750	8,899,000	493,550
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TOTAL (To Page 9)	265,391,837	171,370,048	144,808,616
	=====	=====	=====
V ADMINISTRATION EXPENSES			
Generator fuel	79,651,470	87,284,180	70,327,520
Handling services	54,265,080	-	13,517,139
Internet	26,634,980	36,280,000	37,349,550
Stationery and office supplies	21,576,140	18,142,450	11,686,520
Meetings and workshops	21,190,830	20,297,581	11,081,150
Electrical supplies	15,734,500	-	7,815,500
Telephone and telecommunication	7,142,450	5,792,600	6,400,860
Insurance	4,116,010	9,500,000	1,490,750
Membership fees	2,315,600	-	425,000
Survey / inspection fees	1,810,000	-	3,580,000
Licence and permits	931,400	-	1,548,450
Sundry expenses	670,128	-	139,131
Bad debts written off	474,210	-	3,265,000
Postages	38,700	-	1,303,200
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TOTAL (To Page 9)	236,551,498	177,296,811	169,929,770
	=====	=====	=====

BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules

for the year ended 30 June 2012 (Continued)

	2012 Actual Ushs.	2012 Budget Ushs.	2011 Actual Ushs.
VI FIELD ACTIVITIES			
Follow up programme	52,792,500	107,130,550	23,396,700
Food and related supplies	1,115,500	-	5,797,100
Facilitation allowances	-	16,002,500	-
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TOTAL (To Page 9)	53,908,000	123,133,050	29,193,800
	=====	=====	=====
VII REPAIRS AND MAINTENANCE			
Buildings	29,991,670	7,000,000	8,219,250
Generator	10,967,500	-	4,808,000
Utilities	10,508,000	-	3,338,000
Medical equipment	5,301,500	-	2,724,000
Telephone	5,096,100	-	-
Office equipment	2,699,000	5,200,000	1,365,300
Computer hardware	1,140,000	-	280,000
Furniture and small equipment	906,000	-	490,000
Tools	-	-	6,000
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TOTAL (To Page 9)	66,609,770	12,200,000	21,230,550
	=====	=====	=====
VIII TRANSPORT AND TRAVEL			
Carriage	24,389,690		17,322,900
Transport	2,186,600	18,480,000	5,693,500
Accommodation	919,500		877,000
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TOTAL (To Page 9)	27,495,790	18,480,000	23,893,400
	=====	=====	=====
IX LEGAL AND PROFESSIONAL FEES			
Audit fees	9,735,000	14,500,000	9,735,000
Consulting	2,440,000	-	-
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TOTAL (To Page 9)	12,175,000	14,500,000	9,735,000
	=====	=====	=====

BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules for the year ended 30 June 2012 (Continued)

	2012 Actual Ushs.	2012 Budget Ushs.	2011 Actual Ushs.
X FREE TREATMENT			
Poor patients	-	-	24,000
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TOTAL (To Page 9)	-	-	24,000
	=====	=====	=====
XI PATIENTS CARE			
Utilities	19,888,100	-	16,878,200
Patients food	3,741,050	6,820,000	4,112,000
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TOTAL (To Page 9)	23,629,150	6,820,000	20,990,200
	=====	=====	=====
XII EQUIPMENT REPLACEMENT			
Beds and beddings	3,923,650	22,236,000	-
Small furnishings	920,340	500,000	1,619,260
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TOTAL (To Page 9)	4,843,990	22,736,000	1,619,260
	=====	=====	=====
XIII PROMOTION AND PUBLICITY			
Advertising	24,171,544	38,324,050	8,635,100
Events	10,789,650	19,171,700	4,377,400
Development programmes	2,794,000	-	9,866,720
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TOTAL (To Page 9)	37,755,194	57,495,750	22,879,220
	=====	=====	=====
XIV CLEANING AND SANITATION			
Sanitation and disinfection	21,593,430	16,000,000	13,078,410
Landscaping	-	-	80,000
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TOTAL (To Page 9)	21,593,430	16,000,000	13,158,410
	=====	=====	=====

BWINDI COMMUNITY HOSPITAL

Detailed Expenditure Schedules for the year ended 30 June 2012 (Continued)

	2012 Actual Ushs.	2012 Budget Ushs.	2011 Actual Ushs.
XV UTILITIES			
Water	1,310,000	3,600,000	690,000
Security	3,721,990	-	585,000
Gas	401,500	-	260,000
Solar / Hydro Energy	4,418,000	-	-
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TOTAL (To Page 9)	9,851,490	3,600,000	1,535,000
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