

Vote: 115 Uganda Heart Institute

QUARTER 4: Highlights of Vote Performance

V1: Summary of Issues in Budget Execution

This section provides an overview of Vote expenditure

(i) Snapshot of Vote Releases and Expenditures

Table V1.1 below summarises cumulative releases and expenditures by the end of the quarter:

Table V1.1: Overview of Vote Expenditures (UShs Billion)

<i>(i) Excluding Arrears, Taxes</i>	Approved Budget	Cashlimits by End	Released by End	Spent by End Jun	% Budget Released	% Budget Spent	% Releases Spent
Recurrent Wage	2.289	2.512	2.289	1.737	100.0%	75.9%	75.9%
Recurrent Non Wage	4.703	4.826	4.589	4.495	97.6%	95.6%	97.9%
Development GoU	4.500	4.563	4.500	3.629	100.0%	80.6%	80.6%
Development Donor*	0.000	N/A	0.000	0.000	N/A	N/A	N/A
GoU Total	11.491	11.901	11.378	9.861	99.0%	85.8%	86.7%
Total GoU+Donor (MTEF)	11.491	N/A	11.378	9.861	99.0%	85.8%	86.7%
<i>(ii) Arrears and Taxes</i> Arrears	0.135	N/A	0.135	0.135	100.0%	100.0%	100.0%
Taxes**	0.063	N/A	0.063	0.000	100.0%	0.0%	0.0%
Total Budget	11.689	11.901	11.576	9.996	99.0%	85.5%	86.4%
<i>(iii) Non Tax Revenue</i>	3.000	N/A	2.994	2.861	99.8%	95.4%	95.6%
Grand Total	14.689	11.901	14.570	12.858	99.2%	87.5%	88.3%
Excluding Taxes, Arrears	14.491	11.901	14.372	12.723	99.2%	87.8%	88.5%

* Donor expenditure information available

** Non VAT taxes on capital expenditure

The table below shows cumulative releases and expenditures to the Vote by Vote Function :

Table V1.2: Releases and Expenditure by Vote Function*

Billion Uganda Shillings	Approved Budget	Released	Spent	% Budget Released	% Budget Spent	% Releases Spent
VF:0858 Heart Services	14.49	14.37	12.72	99.2%	87.8%	88.5%
Total For Vote	14.49	14.37	12.72	99.2%	87.8%	88.5%

* Excluding Taxes and Arrears

(ii) Matters to note in budget execution

Under absorption of funds e.g. Wage Shs 553,660,678; Non-Wage Recurrent Shs 60,484,699 (pension shs 12,153,989; gratuity shs 31,041,178 and bounced payment shs 17,289,532); Development shs 49,029,774(bounced payment) and AIA Shs 257,690,224(contract staff salaries shs 215,234,751 and bounced payment shs 42,455,473).

HSC Minutes for the newly recruited staff were received in May 2016 and accessed the payroll in May & June 2016, thus, leading to low absorption of wage funds. Other reasons that contributed to the underperformance of activities during the financial year. First and foremost, there was poor data collection and record keeping especially for ECG, Echo, Pacemakers, Holter monitoring and stress tests. The data entrants only recorded patients who had paid for the services leaving out the waivers. Secondly, the Institute was allocated a cash limit of Ugx 200M instead of Ugx 1.3b. This was grossly insufficient for development funds for the third quarter, thus delaying the procurement process for some of the specialised equipment needed to carry out these tests.

Table V1.3: High Unspent Balances and Over-Expenditure in the Domestic Budget (Ushs Bn)

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<i>(i) Major unspent balances</i>	
Programs , Projects and Items	
0.93Bn Shs	Programme/Project: 1121 Uganda Heart Institute Project
Reason:	
Programs , Projects and Items	
0.61Bn Shs	Programme/Project: 02 Medical Services
Reason: Of the Ugx 61m un utilised funds Ugx 43M was the balance on Gratuity and pensions. The Ugx 17m payment to a supplier which bounced due to systems errors. However this is been sorted out.	
Items	
0.55Bn Shs	Item: 211101 General Staff Salaries
Reason: By end of June the staffing level at the Institute was at 60%. The minutes for the newly recruited were received in May thus the staff started accessing the payroll in May and June thus leading to the under absorption of Wage.	
<i>(ii) Expenditures in excess of the original approved budget</i>	
* Excluding Taxes and Arrears	

V2: Performance Highlights

This section provides highlights of output performance, focusing on key outputs and actions impelemented to improve section performance.

Table V2.1: Key Vote Output Indicators and Expenditures*

<i>Vote, Vote Function Key Output</i>	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
Vote Function: 0858 Heart Services			
Output: 085801	Heart Research		
<i>Description of Performance:</i>	5. 4 proposals done	1. 12 proposals done	No variations noted
	6. 2 publications done	2. 12 publications done	
<i>Output Cost:</i>	US\$ Bn: 1.122	US\$ Bn: 1.065	% Budget Spent: 94.9%
Output: 085802	Heart Care Services		
<i>Description of Performance:</i>	1. 100 Open heart surgeries performed	1. 73 Open heart surgeries performed	A number of reasons contributed to the underperformance of activities during the financial year. First and fore most, there was poor data collection and record keeping especially for ECG, Echo, Pacemakers, Holter monitoring and stress tests. The data entrants only recorded patients who had paid for the services leaving out the waivers. Secondly, the specialised equipment needed to carry out these tests were limited. The patient numbers out weighed the number of equipments especially for Holter monitoring, Pacemaker and stress test. The equipment needed to carry out the services was not done because the
	2. 250 Closed heart and thoracic surgeries performed	2. 78 Closed heart and thoracic surgeries performed	
	3. 12,000 Echos done -	3. 11,396 Echos done -	
	4. 11,000 ECGs performed	4. 9,551 ECGs performed	
	5. 260 Stress tests Conducted	5. 82 Stress tests Conducted	
	6. 500 CCU /ICU Admissions done	6. 812 CCU /ICU Admissions done	
	7. 400 Cath-lab contacts done	7. 470 Cath-lab contacts done	
	8- 100 pacemaker programming done	8- 148 pacemaker programming done	
	9. 200 Holter monitoring conducted	9. 158 Holter monitoring conducted	
	10. 15,000 Laboratory	10. 27,827 Laboratory investigations done	
		11. 1,384 X-rays done	
		12. Facilitation of expatriates for short term transfer of skills to local cardiologists and surgeons for heart surgeries. (3 cardiologists, 3 Cardiac	

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Vote, Vote Function Key Output	Approved Budget and Planned outputs	Cumulative Expenditure and Performance	Status and Reasons for any Variation from Plans
	investigations done 11.1,200 X-rays done 12. Facilitation of expatriates for short term transfer of skills to local cardiologists and surgeons for heart surgeries. 13.2 Cath-lab and surgical staff trained in cardiology and cardiothoracic surgery. 14. Gas Infrastructure maintenance, Cath-lab, ICU and surgical implants, devices and consumables procured.	surgeons, 5 nurses) 13. Cath-lab and surgical staff trained in cardiology and cardiothoracic surgery (2 Cardiologist, 1 Cardiac surgeon, 2 cath- lab technician, 2 cath- lab nurse) . 14. Gas Infrastructure maintenance, Cath-lab, ICU and surgical machinery and equipment maintained. Laboratory reagents, implants, specialised sundries procured.	Quarter three release was insufficient. Instead of Ugx 1.3B, the Institute was allocated a cash limit of Ugx 0.200M which was critically insufficient. Last but not least the Institute still lacks critical staff such as Intensivist and perfusionists who are core in carrying out surgeries in the theatre and catheterisation laboratory. The low staffing level led to under performance in wage.
<i>Performance Indicators:</i>			
No. of Thoracic and Closed Heart Operations	250	78	
No. of Open heart operations	100	73	
No. of Outpatients	15000	16072	
<i>Output Cost:</i>	US\$ Bn: 6.776	US\$ Bn: 6.000	% Budget Spent: 88.5%
Output: 085803	Heart Outreach Services		
<i>Description of Performance:</i>	Support supervision provided to:- -14 regional referral hospitals - Heart care support and education provided to 120 specialised groups (e.g Schools)	Support supervision provided to:- 14 regional referral hospitals - Heart care support and education provided to 120 specialised groups (e.g Schools)	No variation
<i>Performance Indicators:</i>			
No. of outreach visits	134	134	
<i>Output Cost:</i>	US\$ Bn: 0.048	US\$ Bn: 0.045	% Budget Spent: 93.9%
Vote Function Cost	US\$ Bn: 14.491	US\$ Bn: 12.723	% Budget Spent: 87.8%
Cost of Vote Services:	US\$ Bn: 14.491	US\$ Bn: 12.723	% Budget Spent: 87.8%

* Excluding Taxes and Arrears

However the overall performance was above 95% which was a big achievement to the Institution. The major challenge is the staffing gap. The Institute lacks a perfusionist and intensivist. These are key in the pre and post surgery procedures. There has been a major problem in data collection leading to under reporting outputs for various activities. Funds for capital development was released in May thus leading to the delays in the procurement process. Last but not least the Institute still lacks critical staff such as Intensivist and perfusionists who are core in carrying out surgeries in the theatre and catheterisation laboratory.

Table V2.2: Implementing Actions to Improve Vote Performance

Planned Actions:	Actual Actions:	Reasons for Variation
Vote: 115 Uganda Heart Institute		
Vote Function: 08 58 Heart Services		
Procurement plan in place to ensure timely availability of quality specialised drugs, chemicals, devices, pacemaker implants and sundries in quantities that are in tandem with the demand.	Procurement plan was adhered to leading to timely availability of quality specialised drugs, chemicals, devices, pacemaker implants and sundries in quantities that are in tandem with the demand. However there was delays in	Non release of quarter three capital development funds led to delay in the procurement proces of specialised equipments and machinery

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Planned Actions:	Actual Actions:	Reasons for Variation
43 positions for critical staff cleared by Ministry of Public Service, and recruitment in progress by the Health Service Commission.	the procurement of specialised machinery and equipment. The staffing level by end of the financial year was at 60% which is still below the approved structure	The variation is due to delays in the recruitment by HSC
Vote: 115 Uganda Heart Institute		
Vote Function: 08 58 Heart Services		
More technical staff will be trained to ensure efficient and effective running of the cath-lab and the dedicated theatre. This will include 2 cath-lab technicians and 2 cardiologists.	Both long and short term transfer of skills for cardiologists and surgeons for heart surgeries was achieved. The following numbers were trained: 3 cardiologists, 3 Cardiac surgeons, 5 nurses, 2 cath- lab technicians, 2 cath-lab nurses	The increase was due to the high demand for skilled staff and the increase change in health care service delivery.

V3: Details of Releases and Expenditure

This section provides a comprehensive summary of the outputs delivered by the Vote and further details of Vote expenditures by Vote Function and Expenditure Item.

Table V3.1: GoU Releases and Expenditure by Output*

Billion Uganda Shillings	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
VF:0858 Heart Services	11.49	11.38	9.86	99.0%	85.8%	86.7%
<i>Class: Outputs Provided</i>	6.99	6.88	6.23	98.4%	89.1%	90.6%
085801 Heart Research	0.29	0.18	0.24	61.3%	82.1%	134.0%
085802 Heart Care Services	5.82	5.82	5.14	100.0%	88.4%	88.4%
085803 Heart Outreach Services	0.05	0.05	0.05	100.0%	97.9%	97.9%
085804 Heart Institute Support Services	0.84	0.84	0.80	100.0%	96.3%	96.3%
<i>Class: Capital Purchases</i>	4.50	4.50	3.63	100.0%	80.6%	80.6%
085872 Government Buildings and Administrative Infrastructure	0.10	0.10	0.00	100.0%	0.0%	0.0%
085875 Purchase of Motor Vehicles and Other Transport Equipment	0.25	0.25	0.00	100.0%	0.0%	0.0%
085876 Purchase of Office and ICT Equipment, including Software	0.20	0.20	0.11	100.0%	55.0%	55.0%
085877 Purchase of Specialised Machinery & Equipment	3.50	3.50	3.16	100.0%	90.3%	90.3%
085878 Purchase of Office and Residential Furniture and Fittings	0.45	0.45	0.36	100.0%	79.8%	79.8%
Total For Vote	11.49	11.38	9.86	99.0%	85.8%	86.7%

* Excluding Taxes and Arrears

Table V3.2: 2015/16 GoU Expenditure by Item

Billion Uganda Shillings	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
Output Class: Outputs Provided	6.99	6.88	6.23	98.4%	89.1%	90.6%
211101 General Staff Salaries	2.29	2.29	1.74	100.0%	75.9%	75.9%
211103 Allowances	0.18	0.18	0.18	100.0%	97.2%	97.2%
212102 Pension for General Civil Service	0.03	0.03	0.02	100.0%	50.5%	50.5%
213001 Medical expenses (To employees)	0.02	0.02	0.02	100.0%	81.0%	81.0%
213002 Incapacity, death benefits and funeral expenses	0.01	0.01	0.01	100.0%	100.0%	100.0%
213004 Gratuity Expenses	0.23	0.11	0.20	50.0%	86.3%	172.6%
221002 Workshops and Seminars	0.03	0.03	0.03	100.0%	100.0%	100.0%
221003 Staff Training	0.28	0.28	0.28	100.0%	99.8%	99.8%
221007 Books, Periodicals & Newspapers	0.01	0.01	0.01	100.0%	75.0%	75.0%
221008 Computer supplies and Information Technology (IT	0.01	0.01	0.01	100.0%	60.0%	60.0%
221009 Welfare and Entertainment	0.07	0.07	0.07	100.0%	95.0%	95.0%
221010 Special Meals and Drinks	0.06	0.06	0.06	100.0%	100.0%	100.0%

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<i>Billion Uganda Shillings</i>	Approved Budget	Releases	Expenditure	% Budget Released	% Budget Spent	% Releases Spent
221011 Printing, Stationery, Photocopying and Binding	0.05	0.05	0.04	100.0%	81.2%	81.2%
221012 Small Office Equipment	0.00	0.00	0.00	100.0%	25.0%	25.0%
221016 IFMS Recurrent costs	0.02	0.02	0.02	100.0%	100.0%	100.0%
222001 Telecommunications	0.10	0.10	0.10	100.0%	95.5%	95.5%
223005 Electricity	0.11	0.11	0.11	100.0%	100.0%	100.0%
223006 Water	0.09	0.09	0.09	100.0%	100.0%	100.0%
223007 Other Utilities- (fuel, gas, firewood, charcoal)	0.01	0.01	0.00	100.0%	24.0%	24.0%
224004 Cleaning and Sanitation	0.09	0.09	0.05	100.0%	57.3%	57.3%
225001 Consultancy Services- Short term	2.42	2.42	2.34	100.0%	97.0%	97.0%
226001 Insurances	0.03	0.03	0.02	100.0%	50.0%	50.0%
227001 Travel inland	0.01	0.01	0.01	100.0%	100.0%	100.0%
227002 Travel abroad	0.02	0.02	0.02	100.0%	100.0%	100.0%
227003 Carriage, Haulage, Freight and transport hire	0.00	0.00	0.00	100.0%	100.0%	100.0%
227004 Fuel, Lubricants and Oils	0.15	0.15	0.12	100.0%	84.0%	84.0%
228001 Maintenance - Civil	0.02	0.02	0.01	100.0%	74.9%	74.9%
228002 Maintenance - Vehicles	0.03	0.03	0.03	91.7%	92.5%	100.9%
228003 Maintenance – Machinery, Equipment & Furniture	0.64	0.64	0.68	100.4%	105.8%	105.3%
228004 Maintenance – Other	0.01	0.01	0.00	100.0%	80.0%	80.0%
Output Class: Capital Purchases	4.56	4.56	3.63	100.0%	79.5%	79.5%
281503 Engineering and Design Studies & Plans for capital	0.10	0.10	0.00	100.0%	0.0%	0.0%
312104 Other Structures	0.30	0.30	0.35	100.0%	115.4%	115.4%
312201 Transport Equipment	0.25	0.25	0.00	100.0%	0.0%	0.0%
312202 Machinery and Equipment	3.70	3.70	3.27	100.0%	88.4%	88.4%
312203 Furniture & Fixtures	0.15	0.15	0.01	100.0%	8.7%	8.7%
312204 Taxes on Machinery, Furniture & Vehicles	0.06	0.06	0.00	100.0%	0.0%	0.0%
Output Class: Arrears	0.14	0.14	0.14	100.0%	100.0%	100.0%
321613 Telephone arrears (Budgeting)	0.05	0.05	0.05	100.0%	100.0%	100.0%
321614 Electricity arrears (Budgeting)	0.09	0.09	0.09	100.0%	100.0%	100.0%
Grand Total:	11.69	11.58	10.00	99.0%	85.5%	86.4%
Total Excluding Taxes and Arrears:	11.49	11.38	9.86	99.0%	85.8%	86.7%

Table V3.3: GoU Releases and Expenditure by Project and Programme*

<i>Billion Uganda Shillings</i>	Approved Budget	Released	Spent	% GoU Budget Released	% GoU Budget Spent	% GoU Releases Spent
VF:0858 Heart Services	11.49	11.38	9.86	99.0%	85.8%	86.7%
<i>Recurrent Programmes</i>						
01 Management	0.82	0.82	0.79	100.0%	96.2%	96.2%
02 Medical Services	6.16	6.04	5.43	98.2%	88.2%	89.8%
03 Internal Audit	0.01	0.01	0.01	100.0%	100.0%	100.0%
<i>Development Projects</i>						
1121 Uganda Heart Institute Project	4.50	4.50	3.63	100.0%	80.6%	80.6%
Total For Vote	11.49	11.38	9.86	99.0%	85.8%	86.7%

* Excluding Taxes and Arrears

Table V3.4: Donor Releases and Expenditure by Project and Programme*