FOURTH REPORT

OF THE PUBLIC ACCOUNTS COMMITTEE ON THE MINISTRY OF HEALTH AND CHILD CARE ON THE 2015 APPROPRIATION AND THE 2011 TO 2014 FUNDS ACCOUNTS

FOURTH SESSION – EIGHTH PARLIAMENT

Presented To Parliament in September, 2017

[S.C -20 - 2017]

SPEAKER'S ANNOUNCEMENT:	Thursday, 24th September, 2015.
That the Committee consists of the following:	Hon. Chapfika D.; Hon. Cross E.; Hon. Dziva T. M.; Hon. Madondo T.; Hon. Mapiki J.; Hon. Maridadi J.; Hon. Marumahoko R.; Hon. Matimba K. M.; Hon. Misihairabwi-Mushonga P.; Hon. Mpariwa P.; Hon. Mufunga A.; Hon. Musundire A.; Hon. Nyamupinga B. B.; Hon. Pedzisai I.; Hon. Sansole T.W; on. Sibanda Z.; Hon. Simbanegavi Y.; Hon. Sithole G.; and Hon. Wadyajena J. M.
	Hon. Mpariwa to be Chairperson.
ORDERED S.O. 16:	There shall be a select committee consisting of Members from the National Assembly, to be designated the Committee on Public Accounts, for the examination of the sums granted by Parliament to meet the public expenditure and such other accounts laid before Parliament as the committee may thinks fit.

CONTENTS **PAGE**

1.0 INTRODUCTION

The Public Accounts Committee (PAC) examined the Ministry of Health and Child Care on the findings of the Auditor General on the Appropriation accounts for year ended December 31, 2015 and the accounts of the two Funds administered by the Ministry namely: the Health Services Fund, 2013 and 2014; and the Medical Research Council of Zimbabwe, 2012 to 2013. All these sets of accounts received qualified audit opinions. Sadly, the situation remained the same in 2016 as the Appropriation Account and the 2015 Health Services Fund Account were qualified.

A qualified opinion is expressed when the auditor, having obtained sufficient appropriate audit evidence, concludes that misstatements, individually or in aggregate, are material, but not pervasive, to the financial statements. Pervasive misstatements are spread everywhere as to have a wider effect on an organisation's financial statements. An adverse opinion is the most serious type of modified opinion. The auditor expresses an adverse opinion when the auditor, having obtained sufficient appropriate audit evidence, concludes that the misstatements, individually or in aggregate, are both material and pervasive to the financial statement. A disclaimer of opinion is expressed when an auditor is unable to obtain sufficient appropriate evidence on which to base the opinion. A table below shows the audit opinions expressed on the Appropriation and Funds Accounts during 2014 and 2015 Annual Audits.

Table 1: Audit Opinions on Appropriation and Funds Accounts

Appropriation/Fund Account	2014 Annual Audit	2015 Annual Audit
Ministry of Health and Child Care	Qualified opinion	Qualified
Health Services Fund, 2011 and 2012	Qualified and Disclaimer respectively	-
Health Services Fund, 2013 and 2014	-	Qualified
Medical Research Council of Zimbabwe, 2012 and 2013	Accounts not submitted for Audit	Qualified

As shown in Table 1 above, the audits opinions expressed on the sets of accounts are a cause for concern.

It is also of great concern that the Ministry reported on the two Funds well out of time and this has been the general trend. This is a clear violation of the Public Finance Management Act (PFMA) *[Chapter 22:19]*. Section 35 (4) of the PFMA requires the Ministry to prepare and submit financial accounts for Funds within three months after the end of a financial year. This is barely a month after the deadline for submission of Appropriation accounts. It is, therefore, the Committee's considered view, that it is high time Treasury should come up with specific sanctions for such violations.

2.0 OBJECTIVES OF THE ENQUIRY

Section 299 of the Constitution of Zimbabwe Amendment No. 20 of 2013 states as follows:

(1) Parliament must monitor and oversee expenditure by the State and all Commissions and institutions and agencies of Government at every level, including statutory bodies, government controlled entities, provincial and metropolitan councils and local authorities, in order to ensure that-

(a) all revenue is accounted for;
(b) all expenditure has been properly incurred; and
(c) any limits and conditions on appropriations have been observed.

Section 309 (2) (a) of the Constitution provides for the functions of the Auditor General as follows:

> "to audit the accounts, financial systems and financial management of all departments, institutions and agencies of government, all provincial and metropolitan councils and all local authorities".

National Assembly Standing Order No. 16 mandates PAC to examine the sums granted by Parliament to meet public expenditure and such other accounts laid before the National Assembly.

It is therefore, the duty of the Public Accounts Committee to report whether such public funds have been managed and expended as authorised by Parliament. In this context, the Committee examined the audited Appropriation and Funds Accounts for the Ministry of Health and Child Care as reported by the Auditor General in her Annual Report for the financial years ended December, 31, and 2015.

3.0 METHODOLOGY

The Committee held an oral evidence session with Rtd. Brig. Dr Gwinji, the Permanent Secretary and Accounting Officer for Ministry of Health and Child Care and other senior officials within the Ministry. It requested written evidence which was then analysed and further formed the basis of the Report.

4.0 FINDINGS, OBSERVATIONS AND RECOMMENDATIONS BY THE COMMITTEE

4.1 APPROPRIATION ACCOUNTS FOR THE MINISTRY OF HEALTH AND CHILD CARE FOR THE YEAR ENDED DECEMBER 31, 2015

4.1.1 Poor maintenance of accounting records

A variance of $5 671 372 was observed between the Sub Paymaster General's Account (Sub PGM) and the Public Finance Management System (PFMS) figures. There was also a total variance of $221 996 observed between the returns for Receipts and Disbursements, Gifts, Legacies and Donations and the PFMS figures. Under such circumstances, the accuracy of the total expenditure figure became questionable and in the absence of reconciliations, errors and fraud might not be detected.

During oral evidence, Rtd. Gen. Dr. Gwinji attributed the variance between Sub PGM's Account and the PFMS to a technical error which occurred in the PFMS after the Grant Management Module was configured within the System. Thereafter, the Ministry resorted to manual recording of transactions that went through the Sub PGM's Account with the Reserve Bank of Zimbabwe as opposed to recording in the System. The Ministry carried out monthly reconciliations and the final reconciliations were availed to the Committee during the oral evidence session. The Permanent Secretary further informed the Committee that the System was configured in 2016 to capture transactions to completion while the 2015 transactions remained unresolved pending measures being taken by Treasury to correct the technical problem in the System.

The Permanent Secretary's response with regard to the variance relating to the returns for Receipts and Disbursements, Gifts, Legacies and Donations was that the System was not yet configured to capture donations.

The 2016 Auditor General's Report showed that the unreconciled balances between the Sub PMG's Account and the PFMS had been resolved. The Committee was satisfied with the measures taken by the Permanent Secretary in addressing resolving the variance.

4.1.1.1 ***The Committee recommends that, Treasury should by 31 December, 2017, configure the PFMS to capture Receipts and Disbursements, Gifts, Legacies and Donations.***

4.1.2 Unsupported Expenditure

The Audit observed that payments amounting to $10 184 727 made by Treasury to service providers on behalf of the Ministry were not supported by either receipts or proof of payment. The same observation was made in 2014, which is an indication that the Ministry was not taking audit issues seriously. When payments are made to service providers without adequate supporting source documents, there is a risk that expenditure might be incurred for unintended purposes and fraudulent payments might also be processed.

The Ministry attributed the absence of supporting documents to delays by Treasury in relaying information on direct payments made to City of Harare and the Zimbabwe Electricity, Supply Authority (ZESA) through set-offs with the Zimbabwe Revenue Authority (ZIMRA). The Permanent Secretary indicated that currently, Treasury requires the Ministry to authorise payments before they could be processed. This enables the Ministry to enforce production of receipts of previous set offs before new set-offs could be authorised. As a control measure, the Ministry currently maintains a manual register for set-offs which enables it to identify and follow up on any documentation for outstanding set-offs.

The 2016 Audit observed that the issue had not been fully addressed though it noted great improvement as the figure of unsupported expenditure had significantly decreased. The Committee is of the view that it is a responsibility of the Ministry to obtain receipts or proof of payment for all payments made on its behalf by Treasury as the expenditure is made against its vote.

4.1.2.1 ***The Committee recommends that, the Ministry should by 30 September, 2017, avail to the Auditor General, supporting documentation for all unsupported expenditure.***

4.1.3 Outstanding Payments to Suppliers of Goods and Services

The Audit observed outstanding payments to suppliers of goods and services amounting to \$46 254 732 and some of the amounts date as far back as 2012 financial year. The figure shot up to \$70 112 498 in 2016 which is an indication that the Ministry was not paying heed to audit recommendations. There is a risk that the Ministry might incur litigation costs in the event suppliers consider legal action. In the event suppliers also consider demanding cash upfront for supplies, there would be serious repercussions considering that the Ministry offers essential services which concerns the lives of the people.

The Permanent Secretary admitted that it was failing to meet its obligations with supplies of goods and services due to paltry releases by Treasury. Despite the existence of the Health Services Fund to augment budgetary allocations for the Ministry, Rtd. Gen. Dr Gwinji reiterated that the current funding sources were not in a position to cover basic hospital operations. He added that its creditors stood at \$50 million and the figure increased each year by over \$10 million while budget allocation were averaging at \$14 million. The ballooning debt will in the long run impact negatively on the supply chain.

The Committee noted with concern that the situation in government hospitals was pathetic and was getting worse each day. The Permanent Secretary informed the Committee that they were no longer able to provide some of the essential services. The Committee further noted with concern that the Ministry was providing services to the less privileged sections of the society who are the majority and cannot afford health services by private players. There was, therefore, need for a rethinking in terms of funding the health sector.

4.1.3.1 ***The Committee recommends that, Treasury should during the 2018 National Budget, provide funding for the outstanding debt by the Ministry.***

4.1.3.2 ***Treasury should, by 31 December 2017, come up with a comprehensive alternative financing model for the health sector, to ensure quality service delivery to the nation.***

4.1.4 Late and Non Submission of Statutory Returns

The Audit observed that the Ministry failed to submit the Statement of Revenue Received, Receipts and Disbursements and Temporary deposits on time in violation of section 35 (6)

(i) of the Public Finance Management Act and Audit Circular. It was not be possible to verify the correctness, accuracy and completeness of figures disclosed in the financial statements thereby delaying the audit process.

The Permanent Secretary attributed the delay in submission of returns to the technical error in the PFMS which caused some transactions not to be fully processed. The technical error was reported to the PFMS Project Office but was not quickly resolved. The technical error was eventually resolved and the Committee was satisfied with the measures taken by the Ministry in addressing the audit observation.

4.1.5 **Inadequacies in the Management of Assets under the Targeted Approach**

The Audit observed that the equipment worth $295 553 which was purchased for Ngomahuru Hospital for the mentally challenged had been lying idle since the past three years. A similar observation was made for various pieces of equipment purchased under the $3 million targeted approach for the Mutare Provincial Hospital. Furthermore, the Ministry did not pay suppliers of equipment totalling $3 492 642.

The Permanent Secretary informed the Committee that the equipment at Ngomahuru Hospital after being purchased, was diverted to Victoria Falls Hospital at the time of delivery, following an urgent need necessitated by the hosting of the United Nations World Tourism Organisation Conference (UNWTO) in 2013. After hosting the event, the equipment got damaged during the transfer to Ngomahuru Hospital. The supplier of the equipment when approached for repairs did not respond positively as he was owed money by various hospitals. The equipment has been lying idle since that time.

As for the equipment at Mutare Provincial Hospital, the Ministry indicated that the equipment was procured by funding from the Department for International Development (DFID). The equipment was meant for Masvingo Provincial Hospital but was later redirected to Mutare Provincial Hospital. This was after the realisation that the equipment was steam-driven yet Masvingo Provincial had no steam-powered boilers. On delivery of the equipment at Mutare Provincial Hospital, the boilers broke down and it was discovered that they needed a complete overhaul. Funds to the tune of $100 000 to resuscitate the two boilers were released but no competent bidder came forth hence the equipment could not be commissioned.

The Committee expressed concern on the failure by the Ministry to take due care of government assets at the time where most hospitals were critically undercapitalised. There is no doubt that failure by the Ministry to commission equipment on time will result in failure by the health institutions to deliver critical services. As alluded to earlier in this Report, suppliers were withholding services due to non-payment by the Ministry. The equipment lying idle at Mutare Provincial Hospital had exposed serious procurement weaknesses within the Ministry which needed to be addressed. One wonders how one could afford to purchase equipment which was not suitable for the prevailing situation and go unpunished. The Committee also wonders how the Ministry could spent more than a year trying to secure a tender. The Ministry indicated that it would flight another tender for boilers during 2017 and there is a possibility that it will get to next year and the story remained the same. Basically the situation remained the same during the 2016 audit.

4.1.5.1 ***The Ministry should take all the necessary steps and ensure that the equipment at Ngomahuru and Mutare Hospitals is repaired and commissioned by 31 December, 2017.***

4.2 HEALTH SERVICES FUND ACCOUNTS FOR 2014

The Fund was established to collect and administer hospital fees to supplement the Health budget. Below were the observations of the audit on the administration of the Fund.

4.2.1 Non Recovery of Debtors

The Audit observed that for the three years in succession, the debtors' figure had been accumulating from $15 068 702 in 2013 to $20 174 649 in 2014 and to $23 634 749 in 2015. The figure as in 2015 represents 99% of the total assets of the Fund. This shows that the Fund is experiencing serious liquidity challenges and as a result service delivery is seriously compromised.

The Permanent Secretary admitted before the Committee that the increase in the Fund's debtors was really taking a worrying trend. The biggest challenge was that patients who presented themselves at government hospitals were the most vulnerable groups in society and cannot afford to pay for services. On the other hand, it was morally bad to turn them away for non-payment. Secondly, there were institutional debtors such as government funded institutions namely: Social Welfare, the Zimbabwe Republic Police, the Zimbabwe National Army, Prisons and War Veterans who were slow in settling bills for their members. Medical Aid Societies were also slow in paying for their members.

The Permanent Secretary informed the Committee that the Ministry, in some instances, had engaged debt collectors. However, there was public outcry because of the heavy handedness of the debt collectors. Hospitals also thoroughly screen patients in order to assess the ability to pay. For those who can pay, they demand cash upfront for certain services. Furthermore, they obtain details of next of kin for follow up purposes. In view of the prevailing cash challenges, they utilise point of sale machines and electronic money transfers.

The Committee acknowledged the measures taken by the Ministry to enhance revenue flows into the Fund. Considering that the poorest sections of the nation present themselves at government hospitals, there is need for a relook at the financing model of the public health sector. If no immediate solution is sought, the Fund will soon be in serious liquidity challenges given that debtors account for 98% of the Funds total assets.

4.2.1.1 ***The Committee recommends that, the Ministry in liaison with Treasury, should by 31 December, 2017, come up with a viable and sustainable financing model for the public health sector.***

4.2 Irregular Expenditure totalling $57 411 at Masvingo Provincial Hospital

It was observed that Masvingo Provincial Hospital incurred a total expenditure of $57 411 in rented accommodation for doctors without Accounting Officer and Treasury Authority. It was also observed that other Hospitals were not paying such allowances. There is a risk of incurring wasteful expenditure by the Ministry if allowances are not approved by competent authorities. The situation did not improve in 2015 as Mutare Provincial Hospitals also incurred $45 975 for medical doctors accommodation without approval.

The Permanent Secretary indicated that the practice was stopped after the audit observation. He pointed out that in such circumstances where the Hospitals resorted to paying such allowances, they would have struggled to attract doctors. In this case the Masvingo Provincial Hospital was said to have struggled to attract doctors since 2000 due to accommodation problems.

4.2.2.1 ***The Committee recommends that, the Ministry should by 31 December, 2017 come up with a standard policy on housing allowances for medical doctors.***

4.2.3 **Account Balances amounting to $226 263**

Due to poor maintenance of accounting records, it was observed that the 2013 financial statements reflected a total imbalance of $226 263 between Head Office and two Provincial Hospitals namely: Gweru and Chinhoyi Provincial Hospitals.

The Permanent Secretary indicated that Chinhoyi Provincial Hospital was paying casual workers from both the Appropriation Account and the Health Services Fund. Payments from both the two sources were posted to a single ledger account. During preparation of final accounts for the Fund, payments made from the Appropriation Account were not recognised as expenditure under the Fund resulting in a variance of $7 116. The Ministry indicated that, going forward, the Hospitals are required to maintain separate ledger accounts for the two sources of funding. For Gweru Provincial Hospital, variances were attributed to January 2013 expenditures that were not recorded in the respective ledger account. The correct expenditure figures were however disclosed during the preparation of 2013 final accounts. The Hospital provided a written explanation and the ledger accounts were adjusted to reflect the correct position. The Ministry availed documentary evidence and the matter was resolved to the Committee’s satisfaction.

4.2.3.1 ***The Committee recommends that, the Government should by January 2018, provide the Ministry with a special dispensation to recruit accounting personnel for districts and provincial hospitals.***

4.2.4 **Unexplained Suspense Account Balance of $52 419**

The Audit observed a balance of $52 419 in the suspense account which the Ministry did not provide an explanation. During oral evidence, the Ministry indicated that the balance was investigated. The $51 017 was an omission of the Beitbridge District Hospital fees income for December 2013 in the final accounts which was presented in excel format. The $1 056.78 was attributed to funds transferred to Matebeleland North Provincial

Medical Director's Office from a district hospital which was not disclosed in the final accounts in error. The $344.90 was an understated figure for Gwanda Hospital debtors. The Ministry indicated that plans were underway to roll out PFMS to hospital to improve on the management of hospital funds.

4.2.4.1 ***The Committee recommends that, the Ministry in collaboration with Ministry of Finance, should by January 2018, roll out SAP to district and provincial hospitals***.

4.2.5 Poor Maintenance of Records

The Audit observed that Karoi District Hospital, Chinhoyi and Masvingo Provincial hospitals did not maintain ledger accounts. As a result the Audit was not able to determine the accuracy of revenue and expenditure disclosed in the financial statements. The Permanent Secretary, during oral evidence, bemoaned lack of adequate accounting personnel to manage the finance sections in the various hospitals as a result of recruitment freeze in government. He added that the establishment which had been in place since the last 10 years was no longer coping with increased workloads due to increased number of decentralised services to district hospitals and decline in funding by development partners. The Ministry since 2012 had been requesting for accounting personnel but to without success. The Ministry was relying on unqualified personnel to handle finances in hospitals.

The Committee noted with concern that in the 2015 Audit Report, Hospitals still had challenges in maintaining accounting records. In addressing the challenge, the Ministry indicated that it was undertaking support visits to districts and provincial hospitals.

4.2.5.1 ***The Committee recommends that the Health Services Board, in liaison with Treasury, should provide a special dispensation for the Ministry of Health and Child Care to hire accounting personnel for government hospitals by 31 December 2017***.

4.2.6 Unsupported Expenditure amounting to $304 693

The Audit observed that the Fund made payments on behalf of various hospitals amounting $304 693 without supporting documents such as procurement committee minutes, competitive quotations, requisitions, invoices, receipts and goods received notes. In 2013, the figure was $77 404. In the absence of supporting documentation, the Fund run the risk of incurring wasteful expenditure and fraudulent transactions may be occurring without being detected.

The Ministry informed the Committee that in some instances, there was a single supplier and as a result, there were no procurement documents in the form of competitive quotations. Some payments were also made electronically, hence no receipts for suppliers. The Ministry in its investigations also observed that, in some instances, procurement documents were kept by the Administration departments while payments documents were kept by Accounts departments.

The Ministry now conducts support visits to hospitals as from the beginning 2016, as part of addressing the observation. It emphasised the need to have all documents relating to transaction kept in the Finance sections to avoid unnecessary confusion during audit.

4.2.6.1 ***Going forward, the Ministry should ensure that all payment vouchers are adequately supported by source documents.***

4.2.7 **Weak Internal Controls in Management of Fuel**

Due to weaknesses in internal control system, the audit observed that some institutions failed to account for fuel totalling 32 280 litres valued at $41 048. The Ministry explained that the fuel in question was related to fuel from cooperating partners. The Head Office used to procure and distribute to various programme managers based on approved workplans. Following the observation, the Ministry stopped the system and decentralised the administration of fuel to various stations. Stations had been instructed to maintain fuel registers. The Committee was satisfied with the measures taken by the Ministry in addressing the observation.

4.2.8 **Weak Internal Controls in Management of Medicine**

The Audit observed with concern the unavailability and poor management of essential medicines which are critical for service delivery by the Ministry. In some instances, Kwekwe District Hospital failed to account for some medicines while Tsholotsho District and Gweru Provincial Hospitals were operating without essential medicines. This was a result of poor prioritisation and weak internal controls on medicines management. Weak controls may also result in medicines pilferages.

The Committee noted with concern that the situation worsened in 2015. Stock levels at seven institutions visited in 2015 were below 80%. Most of the institution visited had weaknesses in maintenance of records for medicines.

The Permanent Secretary informed the Committee that hospitals were not in a position to maintain required stock levels of medicines due to inadequate funding. He indicated that the Ministry was working on installing an electronic system of stock management in a phased approach, in order to improve on internal controls. He also indicated that pilot projects were carried out at Chitungwiza, Parirenyatwa and Mpilo Hospitals.

4.2.8.1 ***The Committee recommends that the Ministry should in the 2018 National Budget prioritize the installation of the electronic system of management of drugs by hospitals.***

4.2.9 **Poor Service Delivery at Karoi, Kariba and Tsholotsho District hospitals and Bindura and Masvingo Provincial Hospital,**

The Audit observed poor service delivery at Karoi, Kariba and Tsholotsho District and Bindura Provincial Hospitals due to obsolete equipment, excessive electricity power cuts, absence of alternative water sources and unavailability of medicines.

During 2013, poor service delivery was observed at Masvingo Provincial Hospital and was attributed to cases of negligence by staff. The cases resulted in loss of lives. Three

Midwives did not attend to a patient in the labour ward, resulting in the death of a newly born baby due to cold. Two registered nurses also neglected a patient who was critically ill. The patient later died under the care of a nurse aide.

The Permanent Secretary acknowledged that health institutions had suffered long periods of deterioration of equipment. He informed the Committee that the Ministry had adopted a systematic approach to re-equipping the institutions through cooperating partners. He indicated that Government had secured a loan on behalf of the Ministry which had enabled the Ministry to purchase various equipment for institutions. A national distribution list for various pieces of equipment was unveiled to the Committee. The Ministry had also requested the Zimbabwe Electricity Supply Authority (ZESA) to put hospitals on priority grid. It purchased standby generators for other areas. In partnership with cooperating partners, it drilled boreholes in identified and other institutions. Construction of water reservoirs was said to be at advanced stage at Parirenyatwa and Harare Hospitals.

Concerning the Masvingo incidents, the cases were investigated and disciplinary action was taken against the nurses. The Ministry indicated that it had also embarked on a mentorship programme especially for maternal health care.

The Committee was satisfied with measures taken to address the challenges observed.

4.3 MEDICAL RESEARCH COUNCIL OF ZIMBABWE 2012-2013

The Medical Research Council was established to promote, direct, control and carry out research on health issues.

4.3.1 Unsupported Expenditure

The Audit observed that the Ministry failed to provide supporting documentation for payments amounting to $20 864 in 2013 and in the previous year in 2012 the amount was $207 261. In the absence of supporting documentation the Audit could not ascertain whether the expenditures were a proper charge against the Fund.

The Permanent Secretary admitted that there were weaknesses in the accounting system at the Research Council. In responding to the Audit observation, the Ministry had seconded staff to assist the Council in maintenance of accounting records. The Committee expects some improvements in the next round of audits in this regard.

4.3.2 Violation of Tender Procedures in Procurement of a Motor Vehicle

The Audit observed that the Research Council purchased an Isuzu KB 300 second hand motor vehicle amounting to $15 000 without going to tender. Procurement outside laid down tender procedures may expose the Fund to misappropriation, underhand deals and uneconomic procurement.

The Ministry indicated that there were challenges on observing tender procedures in the purchase of a second hand vehicle. Going forward, the Ministry indicated that all procurement by the Council should be approved by the Ministry Head Office.

4.3.2.1 ***The Committee recommends that the Ministry should, by 31 December 2017 train Council staff responsible for procurement.***

4.3.2.2 ***Going forward, all procurement by the Research Council should be supervised by the Ministry Head Office.***

5.0 CONCLUSION

The Committee observed that there was generally some improvements in the management of the appropriation accounts. It however, noted with concern that there was generally poor management of Fund accounts under the Ministry. There was poor record keeping due to a highly manual environment coupled with absence of accounting skills. This had been attributed to the freeze by government on recruitment. Management of medicines in government hospitals also leaves a lot to be desired. This is also as a result of manual system in place. Funding remained a major challenge and service delivery in government hospital cannot be guaranteed.

Government should, as a matter of urgency, come up with a viable funding mechanism in the health sector if ever a vibrant health delivery system is to be realised. In this age of digital technology, the Ministry should move with speed and put in place electronic systems in the management of medicines. SAP should as a matter of urgency be rolled out to district and provincial hospitals to ensure effective management of funds.