



**PUBLIC PROCUREMENT AND DISPOSAL
OF PUBLIC ASSETS AUTHORITY**
"Regulating for Results"

**COMPLIANCE INSPECTION REPORT OF KITANTE HILL SCHOOL
FOR THE CALENDAR YEAR 2024**

AUGUST 2025

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ACRONYMS

LPO	Local Purchase Order
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
UGX	Uganda Shillings

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EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority (hereinafter “PPDA or Authority”) carried out the compliance inspection of Kitante Hill School (hereinafter “School”) that covered representative sample of ten procurement transactions (Annex 1) during the Calendar Year 2024.

The overall objective of the compliance inspection was to ensure that public procurement and disposal activities of Kitante Hill School (hereinafter “School”) were conducted in accordance with the laid down public procurement procedures enshrined in the PPDA Act Cap. 205 and Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

From the findings of the compliance inspection, the performance of the School during the calendar year 2024 was **Moderately Satisfactory** with an overall weighted average risk rating of **59%**. The risk rating was weighted to determine the overall risk level of the School as detailed in Chapter 3 of this compliance inspection report.

The Authority attributed the School’s Moderately Satisfactory performance to the following key exception findings:

1. An under-staffed Procurement and Disposal Unit that was constituted with only one Procurement Officer. As a result, the Unit was under staffed contrary to Paragraph 5.18.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.
2. The total spend value from the Local Purchase Orders (LPOs) register of 2024 revealed that the School implemented 101% (UGX 9,852,984) above the procurement plan value of UGX 962,270,586 due to under estimating requirements at the planning stage contrary to Paragraph 5.21.1 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.
3. The School conducted 17 procurements worth UGX 113,688,500 without a procurement process from requisitioning to payment i.e., there were no records to evidence a clear process contrary to the procedural steps provided in Annexes 3, 4, 5 and 6 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.
4. The School did not submit to PPDA the annual procurement plan and quarterly reports on all procurement and disposal activities undertaken during the Calendar Year as per Section 60 (1) of the PPDA Act Cap. 205 and Paragraph 5.2 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda respectively.
5. The School Bursar kept all procurement records on a single file and the Procurement and Disposal Unit did not have records contrary to Paragraph 7.3.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.
6. The School maintained an inadequate prequalified list of providers with less than three providers prequalified under each of the nine regularly procured items listed in Table 4 below contrary to Paragraph 6.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

The procurement requirements with less than 3 providers were electrical equipment, laboratory equipment, cleaning materials and compound maintenance, furniture and minor repairs, plumbing equipment and repairs, motor repair services, camera surveillance and biometric systems, printing and photocopying services, labelling services.

7. The School did not apply the framework contract arrangement to procure commonly used items on call-off basis such as food, laboratory supplies, firewood and stationery contrary to Paragraph 6.2 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.
8. In all sampled procurements worth UGX 168,871,500, the Heads of User Departments did not nominate staff members to be appointed as Contract Managers; as a result, performance and progress reports were not prepared to assess contract effectiveness contrary to Paragraph 12.12.1 and Paragraph 5.20.1 (h) of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

In light of the above, the Authority recommends that the Accounting Officer should:

1. Establish a well-staffed Procurement and Disposal Unit in accordance with Paragraph 5.18.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.
2. Ensure that procurements are carried out within the procurement plan except in emergency situations, and that the procurement plan is updated where necessary at any time during the financial year in accordance with Section 60 (7) and (10) of the PPDA Act Cap. 205 respectively.
3. Ensure that the Procurement and Disposal Unit conducts all procurement activities in accordance with the procedural steps provided in Annexes 3, 4, 5 and 6 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.
4. Prepare and submit to the Authority the procurement plan of Calendar Year 2025 – within one month from receipt of this report - as well as the proceeding quarterly reports for 2025 procurements in accordance with Section 60 (1) of the PPDA Act Cap. 205 and Paragraph 5.2 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda respectively.
5. Task the Procurement and Disposal Unit to prepare specific procurement action files for all implemented procurements in accordance with Paragraph 7.3.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.
6. Task the Procurement and Disposal Unit to prequalify at least six providers per item from sources such as the Register of Providers of the PPDA and lists of pre-qualified providers of any other Entities in accordance with Paragraph 6.1.6 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.
7. Sign framework contract agreements for commonly used items needed on a call-off basis where the quantity and timing cannot be defined – to benefit from efficient and less-costly procurement procedures in accordance with Paragraph 6.2 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.
8. Task the Heads of User Departments to nominate members of their departments with appropriate skills to be appointed as Contract Managers for all signed contracts and the appointed Contract Managers to submit performance reports to the Procurement and Disposal Committee/Unit in accordance with Paragraph 12.12.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

The Accounting Officer should implement the recommended action plan on pages **13 to 14** of the enclosed compliance inspection report as mandated by the PPDA law and submit a report on the status of implementation of the recommendations within **four (4) months** from the issue date of this letter; to which effect a follow up exercise shall be conducted by the Authority.

CHAPTER 1: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority conducted a compliance inspection of Kitante Hill School for the calendar year 2024. The compliance inspection covered a sample of ten procurement transactions carried out during calendar year 2024. The exercise involved a review of the procurement system, procurement processes following the PPDA Act Cap. 205 and Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

1.2 Objective of the Compliance Inspection

The overall objective of the compliance inspection was to assess and establish the degree of compliance of Kitante Hill School's procurement system, procurement processes and disposal processes with the provisions of the PPDA Act Cap. 205 and Guideline No.5 of 2014 while assessing the level of procurement performance over the period under review.

The specific objectives of the compliance inspection of the School were:

1. Establish the level of compliance by the School with the general provisions of the PPDA Act Cap. 205 and the PPDA Guideline No.5 of 2014 with regard to the performance of the procurement structures and conduct of procurement processes.
2. Assess the degree of compliance of the school's disposal process with the provisions of the PPDA Act Cap. 205 and the PPDA Guideline No.5 of 2014.
3. Assess the level of efficiency and effectiveness in contract implementation including the application of Environmental, Social, Health and Safety (ESHS) Requirements in the procurement process.

1.3 Scope of the Compliance Inspection

The School's procurement plan was financed by internally generated funds such as school fees. The compliance inspection covered a sample of ten procurement transactions conducted during the Calendar Year 2024, review of procurement structures and systems as well as assessment of the procurement plan performance. The list of sampled transactions can be referred to in **Annex 1**.

1.4 Compliance Inspection Methodology

Kitante Hill School was notified about the compliance inspection on **30th April 2025**. An entry meeting was held on **26th May 2025** where the objectives of the compliance inspection, the timelines, roles and responsibilities of all parties involved were discussed.

Upon request, the School's management provided the required records in time from which a representative sample of ten procurement transactions were selected using the stratified random sampling method during the compliance inspection. The inspection team reviewed the School's records to assess compliance at all procurement stages. Interviews were held with the staff where necessary to obtain clarification on findings and later presented preliminary findings on **27th May 2025** to the School's management in a debrief meeting.

The inspection team prepared and issued the management letter to the school on **30th June 2025** which required a response to be submitted on **4th July 2025** and the School submitted the management response on **9th July 2025**.

CHAPTER 2: COMPLIANCE INSPECTION FINDINGS AND RECOMMENDATIONS

This section presents the findings arising from the compliance inspection of Kitante Hill School for the calendar year 2024.

2.1 Compliance by the School with the general provisions of the PPDA Act Cap. 205 and Guideline No.5 of 2014 with regard to the performance of the procurement structures and conduct of procurement processes

The Authority observed the following exceptions in regards to the performance of the procurement structures and conduct of procurement processes at Kitante Hill School during the Calendar Year 2024.

2.1.1 Under staffed Procurement and Disposal Unit

The Authority observed that at the time of the compliance inspection, the School had made effort to establish a Procurement and Disposal Unit that was constituted with only one Procurement Officer. As a result, the Unit was under staffed contrary to Paragraph 5.18.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

Notably, the School had constituted a Procurement and Disposal Committee with five people who executed a few roles on behalf of the Procurement and Disposal Unit such as consolidating the procurement plan, maintaining a providers list and reporting on departure from contract terms and conditions.

Implication

An understaffed Procurement and Disposal Unit is an impediment to the effective and efficient execution of the procurement function.

Management Response

We acknowledge the concern regarding the understaffed Procurement and Disposal Unit which is due to financial constraints of the institution. However, we have started on the implementation of establishing a well-staffed Procurement and Disposal Unit.

Recommendation

The Accounting Officer should consider establishing a well-staffed Procurement and Disposal Unit in accordance with Paragraph 5.18.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

2.1.2 Procurement Plan Implementation Rate

The total spend value from the Local Purchase Orders (LPOs) register of 2024 revealed that the School implemented 101% (UGX 9,852,984) more than the procurement plan value of 2024 worth UGX 962,270,586 as detailed in Table 1 below:

Table 1: Procurement plan implementation of Calendar Year 2024

Procurement plan for 2024 (UGX)	962,270,586
Total value from the LPOs register 2024 (UGX)	972,123,570
Procurement plan implementation rate (%)	101
Procurement plan implementation variance (UGX)	9,852,984

The Authority attributed the procurement plan implementation variance of UGX 9,852,984 to under estimating procurement requirements at planning stage as detailed in Table 2 below:

Table 2: Under Estimated Procurements

No.	Procurement Description	Plan Amount (UGX)	Actual Spend (UGX)	Variance (UGX)
1.	Food	353,620,800	382,558,000	(28,937,200)
2.	Laboratory Equipment and Chemicals	20,357,000	28,421,000	(8,064,000)
3.	Dispensary	5,952,000	6,444,000	(492,000)
4.	Furniture	25,480,400	27,550,200	(2,069,800)
5.	School Repairs	28,500,000	30,250,000	(1,750,000)
6.	Electrical bills	23,419,200	31,272,570	(7,853,370)
7.	Safety and Security	30,748,212	36,032,600	(5,284,388)
8.	Students party and entertainment	19,990,500	23,901,500	(3,911,000)
Total		508,068,112	566,429,870	(58,361,758)

Implication

Under estimation of procurement requirements leads to budget overruns which creates domestic arrears.

Management Response

Noted. The school shall implement the above recommendation by involving user departments in conducting thorough market assessment during procurement budgeting phase going forward.

Recommendation

The Accounting Officer should ensure that procurements are carried out within the procurement plan except in emergency situations, and that the procurement plan is updated where necessary at any time during the financial year in accordance with Section 60 (7) and (10) of the PPDA Act Cap. 205 respectively.

2.1.3 Executing procurements without a procurement process

The School conducted 17 procurements worth UGX 113,688,500 without a procurement process from requisitioning to payment i.e., there were no records to evidence a clear process right from requisitioning, sourcing for providers, issuing Local Purchase Orders, invoicing, delivery notes, goods received notes, payment vouchers and receipts in the right order as detailed in Table 3 below:

Table 3: Procurements conducted without a procurement process

No.	Item Description	Actual Spend (UGX)
1.	Assorted food items	28,541,000
2.	Hostel meals for 4 weeks	3,656,000
3.	Staff special meals	4,178,000
4.	Car repairs	1,901,000
5.	Storage ground water tank and service pipe repair	2,851,000

No.	Item Description	Actual Spend (UGX)
6.	Repair works in boys' hostel	3,220,000
7.	Students leather custom branded belts	3,540,000
8.	General School electrical repairs	2,270,000
9.	Firewood	5,400,000
10.	Assorted stationery items	5,076,500
11.	Scheme books and lesson plan hand books	7,950,000
12.	Slashing services	2,890,000
13.	Metallic triple decker beds	8,970,000
14.	Rice	10,000,000
15.	Sanitizer and Urinal Spray	8,500,000
16.	Beans	10,800,000
17.	Cleaning materials	3,925,000
Total		113,688,500

Implication

Use of inappropriate procurement methods may limit maximization of competition in the conduct of procurement processes hence compromising the quality of service delivery and achievement of value for money.

Management Response

Noted. We pledge to follow the above recommendation.

Recommendations

The Accounting Officer should;

1. Ensure that the Procurement and Disposal Unit conducts all procurement activities in accordance with the procedural steps provided in Annexes 3, 4, 5 and 6 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.
2. Ensure that the procurement plan is updated on a quarterly basis in accordance with Section 60 (7) of the PPDA Act Cap 205.

2.1.4 No evidence of the User Departments preparing and submitting departmental workplans to the Procurement and Disposal Unit.

There was no evidence of the User Departments identifying their procurement needs, preparing and submitting departmental work plans to the Procurement and Disposal Unit for integration into the annual procurement plan contrary to Paragraph 7.5.2 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

Implication

This results into ineffective funds allocation and failure to implement all planned procurements.

Management Response

We take note of the recommendation. We have had capacity gap in terms of training on Procurement guidelines. Our prayer is that the Authority supports us with capacity building team to enlighten our staff on operational guidelines.

Recommendation

The Accounting Officer should task the Heads of User Department to identify their procurement needs, prepare and submit departmental work plans to the Procurement and Disposal Unit for integration into the annual procurement plan in accordance with Paragraph 7.5.2 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

2.1.5 No evidence of the Contracts Committee approving the procurement plan

There was no evidence of the Contracts Committee approving the procurement plan for the Calendar Year 2024 contrary to Paragraph 5.10.1 (a) of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

Implication

This indicates a capacity gap by the Procurement Officer in executing their functions in the procurement cycle.

Management Response

Noted. We pledge to follow the above recommendation.

Recommendation

The Accounting Officer should:

1. Task the Contracts Committee to approve the School's annual procurement plan and any amendments to the plan in accordance with Paragraph 5.10.1 (a) of Guideline No.5 of 2014 on the Procurement and Disposal Guidelines for Schools in Uganda.
2. Submit an approved copy of the School's procurement plan for the Calendar Year 2025 within one month from the date of issue of this management letter in accordance with Section 60 (l) of the PPDA Act Cap.205.

2.1.6 Failure to prepare and submit quarterly reports on procurements to PPDA

The School did not prepare and submit to PPDA quarterly reports on all procurement and disposal activities undertaken during Calendar Year in accordance with Paragraph 5.2.2 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda respectively.

Implication

This undermines the principles of transparency and accountability as well as the oversight role of PPDA in monitoring public procurement compliance of the School.

Management Response

Noted. We pledge to follow the above recommendation.

Recommendation

The Accounting Officer should submit quarterly reports of procurement and disposal activities detailing contracts awarded and completed in accordance with Paragraph 5.3.1(d) of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

2.1.7 Lack of a Proper Procurement Referencing Mechanism

The Procurement and Disposal Unit did not assign unique procurement reference numbers to all procurement transactions conducted during the Calendar Year 2024 contrary to Guideline No.2 of 2024 on Reference Numbers for Procurement and Disposal Transactions.

Implication

This hinders the effective tracking and monitoring of the progress of procurement transactions ultimately undermining the principles of accountability and transparency in the public procurement.

Management Response

Noted. We shall implement accordingly.

Recommendation

The Accounting Officer should task the Procurement and Disposal Committee/Unit to allocate a specific reference number to each procurement requirement at the initiation stage using the numbering system specified under Guideline No.2 of 2024 on Reference Numbers for Procurement and Disposal Transactions.

2.1.8 Failure to maintain individual procurement action files

The Authority noted that the School Bursar kept all procurement records on a single file and the Procurement and Disposal Unit did not have records contrary to Paragraph 7.3.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

Implication

Poor records management inhibits compromised accountability and increases opportunity for fraudulent and corrupt practices in the School's procurement system.

Management Response

Noted. We shall implement accordingly.

Recommendation

The Procurement Officer should prepare and separate procurement action files for all implemented procurements from initiation to payment in accordance with Paragraph 7.3.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

2.1.9 Maintaining an inadequate prequalification list of providers

The School maintained an inadequate prequalified list of providers with less than three providers prequalified under each of the nine regularly procured items listed in Table 4 below contrary to Paragraph 6.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

Table 4: Procurement requirements with less than 3 prequalified providers

No.	Procurement details	Prequalified suppliers
1.	Electrical Equipment and Repairs	Veam Royal Services
2.	Laboratory Equipment	<ul style="list-style-type: none">• A.N. Ddamulira Ltd• Pvictory School Lab Supplies
3.	Cleaning Materials and Compound Maintenance	<ul style="list-style-type: none">• Kyasi Services Limited• Foodcapii

No.	Procurement details	Prequalified suppliers
4.	Furniture and Minor Repairs	Tropical Furniture and Construction
5.	Plumbing Equipment and Repairs	Mbeiza Isabella Hardware
6.	Motor Repair Services	Cars are us
7.	Camera Surveillance and Biometric systems	<ul style="list-style-type: none"> • Ronald Technicians Co. Ltd • KTB Technicians
8.	Printing and Photocopying Services	<ul style="list-style-type: none"> • Pross NKasule Enterprises • Real Artists
9.	Labelling Services	Age Garment International Limited

Implication

This results into procurement of supplies/ services from particular providers at less competitive prices which undermines the principle of competition and value for money.

Management Response

We acknowledge the concern raised. The inadequate number of providers for some items on our shortlist was a result of low bidder turn-up from the pre-qualification exercise we conducted. However, as guided in the recommendation we shall implement it accordingly.

Recommendation

The Procurement and Disposal Unit should prequalify at least six providers per item from sources such as the Register of Providers of the PPDA and lists of pre-qualified providers of any other Entities in accordance with Paragraph 6.1.6 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

2.1.10 Failure to apply Framework Contract Arrangement

The School did not apply the framework contract arrangement to procure commonly used items on call-off basis such as food, laboratory supplies, firewood and stationery contrary to Paragraph 6.2 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

Implication

Repeatedly tendering for common user items is time-consuming and resource intensive thus creating delays in service delivery.

Management Response

Noted. We embrace this contractual arrangement and we are working towards implementing it.

Recommendation

The Accounting Officer should sign framework contract agreements for commonly used items needed on call-off basis- where the quantity and timing cannot be defined – to benefit from efficient and less-costly procurement procedures in accordance with Paragraph 6.2 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

2.1.11 Failure to nominate and appoint contract managers

In all sampled procurements worth UGX 168,871,500 (*Annex 1*), there was no evidence of Heads of User Departments nominating to the Accounting Officer, a member from the User Department with appropriate skills and experience, to be appointed as Contract Manager for

each procurement contrary to Paragraph 12.12.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

Implication

Without appointing contract managers, there is a likelihood of providers not executing contracts in accordance with the contractual terms and conditions which delays service delivery for the intended beneficiaries.

Management Response

The User Departments have always followed up on their respective procurements. However, we agree that we have not had formal appointments to that effect. Going forward we shall implement as per the recommendation.

Recommendation

The Heads of User Departments should always nominate a member of their department with appropriate skills to the Accounting Officer to be appointed as a contract manager for all signed contracts or issued Local Purchase Orders in accordance with Paragraph 12.12.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

2.1.12 No evidence of preparing and sharing performance/ progress reports with the Procurement and Disposal Committee

Despite the absence of Contract Managers in all the sampled procurements worth UGX 168,871,500 (Annex 1), there was no evidence that the responsible User Departments prepared and shared contract progress and/or performance reports with the Accounting Officer copied to the Procurement and Disposal Committee contrary to Paragraph 5.20.1 (h) of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

Implication

This is an indication of a capacity gap among User Departments to effectively manage contract monitoring and reporting thus deterring the achievement of value for money.

Management Response

Noted. We shall ensure that the appointed contract managers keep contract management records appropriately.

Recommendation

The Accounting Officer should task the Heads of User Departments to prepare performance or progress reports and share them with the Procurement and Disposal Unit for monitoring purposes and archiving in accordance with Paragraph 5.20.1 (h) of Guideline No.5 of 2014 on the Procurement and Disposal Guidelines for Schools in Uganda.

2.2 Compliance of the School's Disposal Process with the Provisions of the PPDA Act Cap. 205 and the PPDA Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda

The Authority made the following findings in regard to the level of compliance of Kitante Hill School's disposal process with the provisions of the PPDA Act Cap. 205 and the PPDA Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

2.2.1 Failure to prepare and submit a disposal plan for the Calendar Year 2025

The School did not prepare a disposal plan contrary to Section 60 (1) of the PPDA Act Cap 205. The User Departments did not identify and declare obsolete assets for disposal as required in Paragraph 9.2.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

Implication

Failure to dispose obsolete assets increases costs of holding items, vandalism and theft.

Management Response

We take note of your recommendation and we promise to improve going forward.

Recommendation

Task the Heads of User Departments to identify obsolete assets that are due for disposal and submit the lists to the Procurement and Disposal Committee to conduct the disposal process.

CHAPTER 3: OVERVIEW OF THE RATING OF THE SCHOOL

This section will graphically present the procurement performance of Kitante Hill School for the Calendar Year 2024.

3.1.Overall Compliance Inspection Conclusion

Kitante Hill School had an overall weighted average risk rating of **59%** which is **Moderately Satisfactory**. The risk rating analysis is demonstrated in Table 5 below:

Table 5: Risk Rating Descriptions

Risk Rating	Description of Risk Rating
0 - 30%	Satisfactory
31-70%	Moderately Satisfactory
71-100%	Unsatisfactory

Entity's Performance

The risk rating was weighted to determine the overall risk level of the School. The weighting was derived using the average weighted index as shown in Table 6 below: -

Table 6: Weighted Average Score by Number and Value of Sampled Procurements

Risk Category	No.	%No	Value (UGX)	%Value	Weights	Total Weighted Average	
						By No.	By Value
High	3	30	51,721,500	30	0.6	18.00	18.00
Medium	5	50	92,311,000	55	0.3	15.00	16.50
Low	2	20	24,839,000	15	0.1	2.00	1.50
Total	10	100	168,871,500	100		35.00	36.00

$$\text{Weighted Average (By No.)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{35.00}{60} \times 100 = 58.3\%$$

$$\text{Weighted Average (By Value)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{36.00}{60} \times 100 = 60\%$$

$$\text{Combined Weighted Average} = \frac{58.3\% + 60\%}{2} = 59\%$$

3.2. Recommended Action Plan

Kitante Hill School should implement the following recommendations within the timeframe given in order to improve its performance in procurement and disposal listed in Table 7 below.

Table 7: Recommended Action Plan

Origin	Recommended Action	Target Date
Accounting Officer	<ol style="list-style-type: none"> 1. The Accounting Officer should consider establishing a well-staffed Procurement and Disposal Unit in accordance with Paragraph 5.18.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda. 2. The Accounting Officer should ensure that the procurement plan is updated on quarterly basis in accordance with Section 60 (7) of the PPDA Act Cap 205. 3. The Accounting Officer should sign framework contract agreements for commonly used items needed on call-off basis- where the quantity and timing cannot be defined – to benefit from efficient and less-costly procurement procedures in accordance with Paragraph 6.2 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda. 4. The Accounting Officer should submit an approved copy of the School's procurement plan for the Calendar Year 2025 within one month from the date of issue of this management letter in accordance with Section 60 (l) of the PPDA Act Cap.205. 5. The Accounting Officer should submit quarterly reports of procurement and disposal activities detailing contracts awarded and completed in accordance with Paragraph 5.3.1(d) of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda. 	Immediately
Procurement and Disposal Committee/ Unit	<ol style="list-style-type: none"> 1. Procurement and Disposal Unit should conduct all procurement activities in accordance with the procedural steps provided in Annex 3, Annex 4, Annex 5 and Annex 6 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda. 2. The Procurement and Disposal Unit should prequalify at least six providers per item from sources such as the Register of Providers of the PPDA and lists of pre-qualified providers of any other Entities in accordance with Paragraph 6.1.6 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda. 3. The Procurement and Disposal Committee/Unit should allocate a specific reference number to each procurement requirement at the initiation stage using the numbering system specified under Guideline No.2 of 2024 on 	Immediately

Origin	Recommended Action	Target Date
	Reference Numbers for Procurement and Disposal Transactions.	
Contracts Committee	The Contracts Committee should approve the School's annual procurement plan and any amendments to the plan in accordance with Paragraph 5.10.1 (a) of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.	Immediately
User Departments	<ol style="list-style-type: none"> 1. User Departments should conduct thorough market assessment during the procurement budgeting phase to minimize the risk of under or over cost estimations in accordance with Paragraph 5.21.1 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda. 2. User Departments should always nominate a member of their department with appropriate skills to the Accounting Officer to be appointed as a contract manager for all signed contracts or issued Local Purchase Orders in accordance with Paragraph 12.12.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda. 3. User Departments should prepare performance or progress reports and share them with the Procurement and Disposal Unit for monitoring purposes and archiving in accordance with Paragraph 5.20.1 (h) of Guideline No.5 of 2014 on the Procurement and Disposal Guidelines for Schools in Uganda. 	Immediately

ANNEXES**Annex 1:** Transaction list of procurements reviewed during the compliance inspection for the calendar year 2024

No.	Proc. Ref. No.	Subject of Procurement	Method of Procurement	Name of Provider	Contract Value (UGX)
1.	No reference	Assorted stationery items	Request for Quotation	Pross N Kasule Enterprises Ltd	17,135,500
2.	No reference	Assorted food items	Request for Quotation	Mukono Market View General Stores	27,086,000
3.	No reference	Assorted Lab chemicals	Request for Quotation	A.N Ddamulira Ltd	8,040,000
4.	No reference	Boys Hostel extension	Request for Quotation	Sezi Contractor Limited	58,457,000
5.	No reference	Sending attendance messages	Request for Quotation	KTB Technologiez Limited	19,650,000
6.	No reference	Sweaters	Request for Quotation	Lunas enterprises	13,500,000
7.	No reference	Electrical repairs	Request for Quotation	Veam Royal Services (SMC) Limited	5,189,000
8.	No reference	Sanitizer and Urinary spray	Request for Quotation	FOOCAPII	6,650,000
9.	No reference	Uniforms	Request for Quotation	Viryn Enterprises Limited	7,500,000
10.	No reference	Furniture	Request for Quotation	Tropical furniture and construction U SMC Ltd	5,664,000
Total					168,871,500