



**PUBLIC PROCUREMENT AND DISPOSAL
OF PUBLIC ASSETS AUTHORITY**
"Procurement That Delivers"

**COMPLIANCE INSPECTION REPORT OF KOLOLO HIGH
SCHOOL FOR THE CALENDAR YEAR 2024**

AUGUST 2025

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Acronyms

AO	Accounting Officer
CC	Contracts Committee
EC	Evaluation Committee
FY	Financial Year
GCC	General Conditions of the Contract
HPDU	Head, Procurement and Disposal Unit
LPO	Local Purchase Order
NOBEB	Notice of Best Evaluated Bidder
ODB	Open Domestic Bidding
PDE	Procuring and Disposing Entity
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
SBD	Standard Bidding Document
SCC	Special Conditions of the Contract
UGX	Uganda Shillings

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority Authority carried out the compliance inspection of Kololo High School that covered a representative sample of six procurement transactions during the academic year 2024.

The overall objective of the compliance inspection was to ensure that public procurement and disposal activities of Kololo High School were conducted in accordance with the laid down public procurement procedures enshrined in the PPDA Act Cap. 205, PPDA Regulations 2023 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 **unsatisfactory** with an overall weighted average risk rating of **72.3%**, as per the ranking in Table 5.

The Authority attributed the School's unsatisfactory performance to the following key findings:

1. 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. This hinders the effective tracking and monitoring of the progress of procurement transactions.
2. The School did not implement 43.4% (UGX 206,596,315) out of planned procurements worth UGX 476,193,000. Failure to fully implement the procurement plan denies services to beneficiaries and also delays the achievement of desired outcomes.
3. There was no evidence that User Departments identified their procurement needs or prepared and submitted departmental work plans 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 which results in ineffective fund allocation and failure to implement all planned procurements.
4. The Procurement and Disposal Unit was understaffed with only one person at the level of Procurement Officer contrary to Clause 4.4 of the PPDA Guideline 5/2014 (Procurement and Disposal Guideline for Schools in Uganda). Without a fully-staffed Procurement and Disposal Unit, the School was likely to experience procurement inefficiencies and non-compliance with public procurement regulations in the conduct of procurement activities.
5. For all the 6 sampled procurements worth UGX 476,193,000, there was no formal procurement process: There was no evidence of initiation, issuance and receipt of bids, evaluation and award process approved by Contracts Committee contrary to Paragraph 5.10.1 (d) of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda. This indicates a capacity gap in the Procurement and Disposal Unit in the conduct of procurement procedures.
6. The School did not consider applying the framework contract arrangement to procure commonly used items on a 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

light of the above, the Authority recommends the following:

1. The Accounting Officer should:

- i) Consider staffing the Procurement and Disposal Unit to the appropriate levels in accordance with Paragraph 5.18.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.
 - ii) Consider signing framework contract agreements for requirements needed on call-off orders where their quantity and timing cannot be defined in advance in accordance with Paragraph 6.2 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.
 - iii) Request for training from PPDA to develop the capacity of the School's staff in regards to performing their functions in the public procurement and disposal process.
2. The Procurement Officer should:
- i) Guide the Heads of User Departments to identify their procurement needs and prepare and submit departmental work plans to the Procurement and Disposal Committee 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; Guidelines for Schools in Uganda.
 - ii) Prequalify at least six providers per item from sources such as the PPDA Register of Providers, Ministry of Education and Sports Prequalification lists 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.
 - iii) 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.
 - iv) Ensure that all the procurements to be undertaken are submitted to the Contracts Committee for approval in accordance with Paragraph 5.10.1 (d) 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 page **13** 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 Structure of the Entity

Kololo High School's mandate is to provide affordable, equitable and all-round education with scientific, technical and attitude so as to create useful citizens.

According to Section 28 of the PPDA Act Cap. 205, the Accounting Officer has the overall responsibility for the successful execution of procurement, disposal and contract management in a Procuring and Disposing Entity. The Accounting Officer of Kololo High School during the Calendar Year 2024 was Mr. Mukasa Aminah Buyinza.

The PS/ST of Ministry of Finance, Planning and Economic Development approved the following members of the Contracts Committee listed in Table 1 below who also acted during the period under review:

Table 1: List of the Contracts Committee Members

No:	Name	Committee Position
1.	Mr. Sembatya Ibrahim Katungu	Chairperson
2.	Mr. Katunda Daniel	Secretary
3.	Ms. Nabatanzi Fridah	Member
4.	Mr. Nkojo Ronald	Member

According to Section 33 of the PPDA Act Cap. 205, and the Procurement and Disposal Guideline for Schools in Uganda No. 5 of 2014, all procurement or disposal activities of the Procuring and Disposing Entity except adjudication and the award of contract are to be managed by the Procurement and Disposal Unit. The Procurement and Disposal Unit during the year under review was headed by Ms. Nankya Sylvia.

1.2 Background

The Public Procurement and Disposal of Public Assets Authority conducted a compliance inspection of Kololo High School for the Calendar Year 2024. The compliance inspection covered a sample of six 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.

1.3 Objective of the Compliance Inspection

The overall objective of the compliance inspection was to assess and establish the degree of compliance of Kololo High 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 to:

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.

1.4 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 six 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 is in **Annex 1**.

1.5 Compliance Inspection Methodology

Kololo High School was notified about the compliance inspection on **5th May 2025**. An entry meeting was held on **28th 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 six 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 **29th May 2025** to the School's management in a debrief meeting.

The inspection team prepared and issued the management letter to the school on **19th June 2025** which required a response to be submitted on **25th June 2025** and the School submitted the management response on **1st July 2025**.

CHAPTER 2: COMPLIANCE INSPECTION FINDINGS

2.1 Compliance by the School with the General Provisions of the PPDA Act Cap. 205 and the Procurement and Disposal Guideline for Schools in Uganda 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 Kololo High School during the Calendar Year 2024.

2.1.1 Procurement Plan Implementation Rate

Review of the School's Local Purchase Orders (LPOs) against the procurement plan for the Calendar Year 2024 revealed that the School implemented only 56.6% (UGX 269,596,685) and a variance of the procurement plan for the Calendar Year was 2024 (UGX 206,596,315). Table 1 below illustrates the implementation rate of the School's procurement plan for Calendar Year 2024.

Table 1: Procurement Plan Implementation Rate

Total procurement plan for 2024 (UGX)	476,193,000
Total value of issued LPOs for procurement in 2024 (UGX)	269,596,685
Rate of procurements implemented (%)	56.6
Procurement implementation variance (UGX)	206,596,315

Implication

Failure to fully implement the procurement budget implies that service delivery was denied to intended beneficiaries.

Management Response

We take note of this issue as raised and we pledge to implement the recommendation going forward by updating our procurement plans whenever required.

Recommendation

The Head Procurement and Disposal Unit should ensure that the procurement plan is updated quarterly in accordance with Section 60 (7) of the PPDA Act Cap. 205.

2.1.2 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.

Implications

- This hinders the effective tracking and monitoring of the progress of procurement transactions
- It also affects record-keeping which undermines accountability and transparency in the School.

Management Response

This is taken into consideration. We shall implement accordingly.

Recommendation

The Procurement and Disposal 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 Reference Numbers for Procurement and Disposal Transactions.

2.1.3 No evidence of the User Departments preparing and submitting departmental work plans to the Procurement and Disposal Unit

There was no evidence of the User Departments identifying their procurement needs, preparing and submitting departmental work plans 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 fund allocation and failure to implement all planned procurements.

Management Response

User departments have actually been preparing departmental work plans that we incorporate into the school budget. The issue is therefore on record keeping which we pledge to improve going forward.

Recommendation

The Head, Procurement and Disposal Officer should guide the Heads of User Departments to identify their procurement needs and prepare and submit departmental work plans to the Procurement and Disposal Committee 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.

2.1.4 Conducting procurements without a procurement process

The School handled all their sampled procurements in 2024 worth UGX 48,088,720 without a procurement process from requisitioning to payment i.e. there were no records to evidence requisitioning, sourcing for providers. Notably, the School had records of issued Local Purchase Orders, payment receipts, goods received notes and delivery notes but with no due process followed to arrive at this documentation.

Implication

This undermined the principle of transparency in public procurement creating opportunities for corrupt practices and fraud, inefficient use of public resources, poor procurement outcomes and failure to achieve value for money in public procurement.

Management Response

We take note of this omission which is a result of training gaps. However, what we have been doing is relatable to the recommendation above only that we had not grasped the exact script. We request that the Authority revise the guidelines for schools to enhance the thresholds on each method of procurement. The current thresholds are very low and practically it is each method of procurement. The current thresholds are very low and practically it is hindering implementation as it becomes costly to advertise a procurement of UGX 20,000,000 for instance. The micro procurement threshold should for example be enhanced to UGX 2,000,000.

Authority's response

The Authority takes note of your response.

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; and
2. Request for training from PPDA to develop the capacity of the School's staff in regards to performing their functions in the public procurement and disposal process.

2.1.5 Maintaining an inadequate list of pre-qualified providers

The School maintained an inadequate list of pre-qualified providers with less than three providers pre-qualified under each of the regularly procured items contrary to Paragraph 6.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda as indicated in Table 2 below:

Table 2: Inadequate List of Pre-qualified Providers

No.	Procurement details	Prequalified suppliers
1.	Office furniture, classroom furniture and fittings, repairs	<ul style="list-style-type: none"> • Gukiina Enterprise • Ufundi Enterprises
2.	Security	SPC Protectorate
3.	Human Drugs	<ul style="list-style-type: none"> • Ayatwifu Pharmacy Ltd • Lubus Pharmaceuticals Ltd
4.	School Uniforms, Protective wear & corporate wear	<ul style="list-style-type: none"> • Evergreen Services Limited

No.	Procurement details	Prequalified suppliers
		<ul style="list-style-type: none"> Hassan Agro Initiative
5.	CCTV installation and biometric attendance systems	<ul style="list-style-type: none"> Brain Media Solution Accentric Computing Solution
6.	Cleaning services	Supa Market Agency
7.	Building works, plumbing and maintenance of electrical installations	<ul style="list-style-type: none"> Lind Consultants Ltd Open world contractors
8.	Printers, printer consumables, accessories and servicing	<ul style="list-style-type: none"> Ultra-Uganda Ltd Tonner Kings
9.	Food Stuffs	<ul style="list-style-type: none"> Hazel General Supply
10.	Science laboratory equipment, reagents and chemicals	<ul style="list-style-type: none"> A.N Damulira Westford Lab Supply

Implication

This resulted in the direct procurement for supplies/ services from particular providers at less competitive prices which undermined 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 Head, Procurement and Disposal Unit should prequalify at least six providers per item from sources such as the PPDA Register of Providers, MOES prequalified lists 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.

i) Inadequate solicitation document for prequalification of providers

There was no proof that the School communicated the eligibility requirements for providers in the prequalification document. The Procurement and Disposal Unit later evaluated providers against eligibility, experience and capacity, technical and quality requirements (based on the evaluation report of prequalification). Notably, most providers did not have Powers of Attorney, VAT registration Certificate, audited books of accounts and Tax Clearance Certificates but were approved and included on the School's prequalified list of providers.

ii) Prequalification of ineligible providers who did not meet the minimum legal requirements

The School prequalified providers who did not meet the minimum legal requirements as seen in Table 3 below:

Table 3: Ineligible providers without the legal requirements

No.	Procurement details	Prequalified suppliers	Eligibility Requirements Not Submitted
1.	Building works, plumbing and	Lind consultations Limited	<ul style="list-style-type: none"> Audited books of accounts Current price list

No.	Procurement details	Prequalified suppliers	Eligibility Requirements Not Submitted
	maintenance of electrical installations	Open World Contractors	Current price list
2.	Cleaning Services	Supa Market Agency	<ul style="list-style-type: none"> • Powers of Attorney • Organization Chart • Copy of a valid trade license • Audited books of accounts • Current price list
3.	Human Drugs and medical sundries	Lubus Pharmaceuticals	Tax clearance certificate
		Ayatwifu Pharmacy Ltd	<ul style="list-style-type: none"> • Powers of Attorney • VAT Registration Certificate • Tax Clearance Certificate
4.	School Uniforms, protective wear	Evergreen Services Limited	Organization chart
		Hassan Agro Initiative	Audited books of Accounts
5.	Office Furniture, class room furniture, fittings and repairs	Ufundi Enterprises	Current price list
6.	Computer consumables, accessories, computer, maintenance networking, supply and installation of soft ware	ITWS Specialists	VAT registration certificate

Implication

Failure to adhere to the evaluation criteria stated in the solicitation document hinders fairness and contravenes the principles of public procurement as enshrined in Section 43 (a) and (b) of the PPDA Act, Cap 205.

Management Response

This is taken into consideration. We shall implement accordingly.

Recommendation

The School's Contracts Committee should always check for completeness of the solicitation documents issued to bidders to ensure competition and value for money in public procurement.

2.1.7 Application of Framework Contract Arrangement

The School did not apply the framework contract arrangement to procure regularly required items on a call 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 and has no certifications. The School had to request providers to submit

pro-forma invoices each time they received a purchase requisition which deterred efficiency in the public procurement procedures.

Implication

Failure to use framework contract arrangements deters efficiency, cost effectiveness and flexibility in procuring supplies/ services/ works required repeatedly over a set period of time.

Management Response

We appreciate that the framework contracts shall suit our school setting in terms of procuring common user supplies. We embrace this contractual arrangement and we are working towards implementing it.

Recommendation

The Accounting Officer should consider signing framework contract agreements for requirements needed on call where their quantity and timing cannot be defined in advance in accordance with Paragraph 6.2 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

2.1.8 Procurement of grain and grain products

Following the issuance of Guideline No.13 of 2024 on the procurement of grain and grain products from providers certified by the Uganda National Bureau of Standards (UNBS), government secondary schools are required to procure grain and grain products from certified providers by the UNBS as of 1st January 2025. The Authority observed that Kololo High School currently procures grains such as maize flour, rice and beans from Hazel General Supply who is not registered on the UNBS and has no certification.

Implication

The School risks procuring poor quality grain and grain products which could be harmful to both students' and staff's health.

Management Response

We take note of this and we pledge to implement the above-mentioned Guideline going forward.

Recommendation

The Accounting Officer should sensitise the existing provider of grains and grain products to attain UNBS certification and ensure that any new providers of grain and grain products submit valid permits issued by the UNBS in accordance with Paragraph 4 of Guideline No.13 of 2024 on the Procurement of Grain and Grain Products from Providers Certified by UNBS.

2.1.9 Issuing a local purchase order without Contracts Committee approval

The Authority noted that in all sampled procurements, Local Purchase Orders worth UGX 48,088,720 were issued to providers without the Contracts Committee's approval of the procurements contrary to Paragraph 5.10.1 (d) of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

Implication

This indicates a capacity gap in the Procurement and Disposal Unit in the conduct of procurement procedures.

Management Response

The Contracts Committee has been holding meetings to take decisions on procurements, the omission has been on the use of appropriate forms to record properly the minutes of the Committee. We have however as guided by the audit team downloaded all the procedural procurement forms to formally implement the recommendations going forward.

Recommendation

The Head, Procurement and Disposal Unit should ensure that all procurements to be undertaken are submitted to the Contracts Committee for approval in accordance with Paragraph 5.10.1 (d) of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

2.2 Level 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 on the Procurement and Disposal Guideline for Schools in Uganda

2.2.1 Failure to institute a Board of Survey

It was noted that the School had not instituted a Board of Survey to assess and determine the status of the assets under the School's custody contrary to clause 9.2.3 of Guideline 5/2014 (Procurement and Disposal Guideline for Schools in Uganda).

2.2.2 Failure to draft a disposal plan for approval by the Board of Governors

Contrary to clause 9.2.2 of the PPDA Guideline 5/2014 (Procurement and Disposal Guideline for Schools in Uganda) there was no disposal plan in place.

Implication

This increases the costs of holding items, theft, depreciation of assets and health hazards to students.

Management Response

We have not had items to dispose of over the years. We have always tried to repair some of our weakened materials like furniture and put them back to use. For expired chemicals, we shall always implement the recommendation as stated above.

Recommendations

The Accounting Officer should:

- Institute a Board of Survey to assess and determine the status of the assets under the school's custody in accordance with clause 9.2.3 of Guideline 5/2014 (Procurement and Disposal Guideline for Schools in Uganda).
- Consider engaging the National Drug Authority to support the School with the destruction of all expired laboratory chemicals.
- Task the Procurement and Disposal Committee/Unit to prepare and submit to PPDA the School's disposal plan for 2025, based on the Board of Survey report, in accordance with Section 60 (1) of the PPDA Act Cap. 205.

2.3 Level of Efficiency and Effectiveness in contract implementation including the application of Environmental, Social, Health and Safety (ESHS) Requirements in the procurement process

2.3.1 No evidence of nominating and appointing contract managers

In all sampled procurements worth UGX 48,088,720 (Annex 1), there was no evidence of the User Departments nominating to the Accounting Officer a member from the User Department with appropriate skills and experience to be appointed as contract manager contrary to Paragraph 12.12.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

Implication

This indicates laxity by the User Departments to take overall responsibility for the implementation of contracts in accordance with the contractual terms and conditions therein hence affecting maximization of value for money.

Management Response.

The user Departments have always followed up on their respective procurements. However, we agree that we have not had a formal appointment 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 be appointed as 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.

2.3.2 No evidence of preparing and sharing performance/ progress reports

Despite the absence of contract managers in all sampled procurements worth UGX 48,088,720 there was no effort made by the User Departments to prepare and share 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 Guidelines for Schools in Uganda.

Implication

This inhibits accountability and contract effectiveness affecting service delivery.

Management Response

We acknowledge this concern we shall ensure that the appointment contract managers keep contract management records appropriately.

Recommendation

The Accounting Officer should task the Heads of User Departments to prepare performance and/or progress reports and share them with the Procurement and Disposal Committee 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.

CHAPTER 3: OVERVIEW OF THE RATING OF THE SCHOOL

This section graphically presents the procurement performance of Kololo High School for the calendar year 2024.

3.1.Overall Compliance Inspection Conclusion

Kololo High School had an overall weighted average risk rating of **72.3%** which is **Unsatisfactory**. The risk rating analysis is demonstrated in Table 4 below:

Table 4: Risk Rating Descriptions

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

3.2 School'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 5 below: -

Table 5: 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	2	33.3	24,577,240	51.1	0.6	20	30.7
Medium	4	66.7	23,511,480	48.9	0.3	20.1	14.7
Low	0	0	0	0	0.1	0	0
Total	6	100	48,088,720	100		40.1	45.4

$$\text{Weighted Average (By No.)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{40.1}{60} \times 100 = 68.8\%$$

$$\text{Weighted Average (By Value)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{45.4}{60} \times 100 = 75.7\%$$

$$\text{Combined Weighted Average} = \frac{68.8\% + 75.7\%}{2} = 72.3\%$$

3.3 Recommended Action Plan

Kololo High School should implement the following recommendations within the timeframe given in order to improve its performance in procurement and disposal listed in Table 6 below:

Table 6: Recommended Action Plan

Origin	Recommended Action	Target Date
Accounting Officer	<ol style="list-style-type: none"> 1. Should consider establishing the Procurement and Disposal Unit staffed appropriately in accordance with Paragraph 5.18.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda. 2. Should consider signing framework contract agreements for requirements needed on call, where their quantity and timing cannot be defined in advance in accordance with Paragraph 6.2 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda. 3. Should sensitize the existing provider of grains and grain products to attain UNBS certification and ensure that any new providers of grain and grain products submit valid permits issued by the UNBS in accordance with Paragraph 4 of Guideline No.13 of 2024 on the Procurement of Grain and Grain Products from Providers Certified by UNBS. 	Immediately
Procurement and Disposal Committee/ Unit	<ol style="list-style-type: none"> 4. The Procurement and Disposal Unit should prequalify at least six providers per item from sources such as the Register of Providers of the PPDA, MOES lists 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. 5. The Procurement and Disposal 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. 6. The Head Procurement and Disposal Unit should ensure that all procurements to be undertaken are submitted to the Contracts Committee for approval in accordance with Paragraph 5.10.1 (d) 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"> 7. The Heads of User Departments to identify their procurement needs and prepare and submit departmental work plans to the Procurement and Disposal Committee 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. 	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)	Risk Rating
1.	No reference	Stationery	Request for Quotation	Nashidu traders	4,284,520	Medium Risk
2.	No reference	Laboratory materials	Request for Quotation	Westford	8,771,140	High Risk
3.	No reference	School Register Printing	Request for Quotation	Dataline	9,184,000	Medium Risk
4.	No reference	Dell computer desktop	Request for Quotation	ITWS	3,243,000	Medium Risk
5.	No reference	Laboratory equipment	Request for Quotation	AN Ddamulira	6,799,960	Medium Risk
6.	No reference	Biometrix	Request for Quotation	Brian Media Solutions	15,806,100	High Risk
Total					48,088,720	