



**PUBLIC PROCUREMENT AND DISPOSAL  
OF PUBLIC ASSETS AUTHORITY**

*"Procurement That Delivers"*

**COMPLIANCE INSPECTION REPORT FOR SHEEMA DISTRICT LOCAL  
GOVERNMENT FOR THE FINANCIAL YEAR 2023/2024**

**FEBRUARY 2025**

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## ACRONYMS

ESHS	Environmental, Social, Health, and Safety
FY	Financial Year
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
PPDA Act	Public procurement and Disposal of Public Assets Act
UGX	Uganda Shillings
VAT	Value Added Tax

## EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority carried out a compliance inspection on the procurement and disposal activities of the Sheema District Local Government that covered a representative sample of 10 procurement transactions under Financial Year 2023/2024. The overall objective of the procurement and disposal inspection was to assess and establish the degree of compliance of Sheema District Local Government's procurement and disposal system and processes with the provisions of the PPDA Act, Cap. 205, the attendant PPDA Regulations, and assess the level of procurement performance over the inspection period.

From the findings of the procurement inspection exercise, the performance of Sheema District Local Government for the Financial Year 2023/2024 was **moderately satisfactory** with overall weighted average risk rating of **32.4%**. The risk rating was weighted to determine the overall risk level of the Entity as detailed in Chapter 3 of the report.

The following exceptions were noted despite the moderately satisfactory performance:

1. The Entity did not enforce the requirement for submission of a Performance Security by the contractors in two procurements worth UGX 177,948,660 despite it being a requirement contrary to Clause GCC 61.1 of the Special Conditions of the Contract. The Entity has no recourse for compensation for any loss resulting from the contractor's non-performance of contract;
2. The Entity irregularly procured commonly used items through advancing funds worth UGX 26,731,616 to staff as opposed to issuing call off orders to the providers with framework contracts contrary to Section 60 (2) b of the PPDA Act, Cap 205. Procuring through staff increases the risk of fraud, undertaking the procurements without following proper procedure, and failing to achieve value for money;
3. The Entity irregularly included in-house costs worth UGX 16,000,000, meant for monitoring/inspection/technical supervision activities, in the bills of quantities of four procurements worth UGX 415,245,667 contrary to Section 64 (2) of the PPDA Act, Cap 205. These internal administrative costs (in-house costs) ought to have been claimed and paid directly to staff. Inclusion of in-house costs exaggerates the estimated costs for implementation of projects and casts doubt on whether standard public service rates as well as set procedures for accessing duty allowances were adhered to affecting both fairness and competition;
4. The Entity did not comply with beneficial ownership disclosure requirements in all the 10 sampled procurement transactions worth UGX 1,155,785,613. The bidding documents did not require bidders to disclose beneficial ownership information and consequently, the Entity omitted this crucial detail in their monthly reports to the Authority contrary to PPDA Circular No. 1 of 2021. This non-compliance increases the risk of corruption, fraud, and tax evasion by the ultimate beneficiaries of company proceeds;
5. The Entity did not dispose of obsolete assets recommended for disposal by the Board of Survey Report for Financial Year 2022/2023 contrary to Regulation 3 of the PPDA (Disposal) Regulations 2023. Failure to dispose of inhibits the achievement of value for money as funds are held up in obsolete assets and also further lost through continuous deterioration of the assets;
6. In the completion of a 2-classroom block at Nyakabiriizi Parents Primary School and construction of a 4-stance latrine with urinal and three bathrooms at Mabaare HC III; construction of 8-stance VIP with urinal and replacement of sand screed floor to terrazzo

finishing at Mabaare HC III UGX 148,333,670, contracts were not completed within the intended contractual period contrary to Regulation 52(3)(a)(vi) of the PPDA (Contracts) Regulations, 2023. The two contracts were not extended before their expiry period and as such, works were executed outside the agreed time frame. Failure to extend contracts implies that the contractors are on site illegally which may lead to litigation; and

7. The Entity did not pay providers within 30 days of certification of their payment claims in 30% of the sampled procurements worth UGX 431,430,017 contrary to Clause 52.1 of the General Conditions of the Contracts. This cripples the cash flows of local businesses that deal with Government and further discourages them from future participation in public procurement.

In light of the above, the Authority recommends the following:

1. The Accounting Officer should:
  - i. Conduct disposal of all the obsolete items identified by the Board of Survey following Regulations 2 and 3 of the PPDA (Disposal) Regulation 2023;
  - ii. Ensure that payments are done within 30 days from certification of invoices, or as stated in the Special Conditions of the Contract in accordance with Regulation 49(3) of the PPDA (Contracts) Regulations, 2023; and
  - iii. Task the Chief Finance Officer to show cause as to why disciplinary action should not be taken against him for advancing funds worth UGX 26,731,616 to staff to procure commonly used items on behalf of the Entity contrary to Section 57 of the PPDA Act, Cap. 205.
2. The Contracts Committee should prior to approving the bidding document ensure that the statement of requirements specifically the bills of quantities do not include in-house costs and are prepared in accordance with Section 64 (2) of the PPDA Act, Cap 205 and Regulation 37 of the PPDA (Rules and methods for procurement of supplies, works and non-consultancy services) Regulations, 2023;
3. The Procurement and Disposal Unit should:
  - i. Require bidders to submit beneficial owners' information through bidding forms and company Form 1; and
  - ii. Include particulars of beneficial owners in monthly reports submitted to the Authority in accordance with the PPDA Circular No. 1 of 2021.
4. User Departments should make use of the framework contracts in place to procure works, services or supplies that are required continuously or repeatedly over a set period of time in accordance with Section 60 (2) (b) of the PPDA Act, Cap. 205;
5. Contract Managers should:
  - i. Ensure that all providers submit Performance Securities if it is a requirement in the signed contract failure of which should lead to institution of penalty measures stipulated in the contract in accordance with Regulation 13 (1) (a) of the PPDA (Contracts) Regulations 2023; and
  - ii. Ensure that all contract obligations are completed before the expiry of the contracts in accordance with Regulation 52 (3) (vi) of the PPDA (Contracts) Regulations, 2023.

A recommended action plan for Sheema District Local Government is on pages 19-20 of this report.

## CHAPTER 1: INTRODUCTION

### 1.1 Background

The Public Procurement and Disposal of Public Assets Authority carried out a compliance inspection on the procurement and disposal activities of Sheema District Local Government that covered a representative sample of 10 procurement transactions under Financial Year 2023/2024. The inspection involved a review of procurement structures, procurement and asset disposal processes, as well as contract performance following the provisions of the Public Procurement and Disposal of Assets Act, Cap. 205, and the attendant PPDA Regulations.

### 1.2 Objective of the compliance inspection

The overall objective of the procurement and disposal inspection was to assess and establish the degree of compliance of Sheema District Local Government's procurement and disposal system and processes with the provisions of the PPDA Act, Cap. 205, and the attendant PPDA Regulations.

The specific objectives were to assess the:

1. Compliance of the Entity with the provisions of the PPDA Act Cap. 205 and attendant Regulations 2023 with regard to the performance of the procurement structures and conduct of the procurement processes;
2. Compliance of the Entity's disposal processes with the provisions of the PPDA Act, Cap. 205, and attendant Regulations 2023; and
3. Efficiency and effectiveness in contract implementation including the application of Environmental, Social, Health and Safety (ESHS) requirements.

### 1.3 Structure of the Entity

Sheema District Local Government's procurement structures were in place. For the period under review, there was a substantive Accounting Officer, a fully constituted Contracts Committee and a Procurement and Disposal Unit as detailed in Tables 1 & 2 below. Ad hoc Evaluation Committees were appointed for each procurement transaction.

#### a) Procurement and Disposal Unit

The Procurement and Disposal Unit was fully constituted for the period under review as detailed in Table 1 below:

**Table 1: Composition of the Procurement and Disposal Unit**

S/N	Name	Job Title
1.	Mr. Innocent Behangana	Senior Procurement Officer
2.	Ms. Mellon Musiimenta	Ag. Procurement Officer

#### b) Contracts Committee composition

Contracts Committee was fully constituted with five members as detailed in Table 2 below:

**Table 2: Composition of the Contracts Committee**

No.	Name	Position	Job Title
1.	Mr. Robertson Kansiime	Chairperson	District Production Officer

2.	Mr. Obed Muhanguzi	Secretary	Senior Finance Officer
3.	Ms. Sandra Nimusiima	Member	Senior Planner
4.	Ms. Annet Kyomuhendo	Member	Senior Probation Officer
5.	Mr. Collins Ainomugisha	Member	Biostatistician

#### **1.4 Scope of the Compliance Inspection**

The Authority carried out the procurement and disposal compliance inspection of Sheema District Local Government from 4<sup>th</sup> to 6<sup>th</sup> November 2024. The exercise covered a sample of 10 procurement transactions worth **UGX 1,155,785,613** conducted during the FY 2023/2024, review of procurement structures and review of the procurement plan performance. The list of sampled transactions is contained under **Appendix 3**.

#### **1.5 Methodology**

Sheema District Local Government was notified about the exercise on 23<sup>rd</sup> October 2024. A sample of 10 procurement transactions was selected based on stratified random sampling using Contracts Committee minutes, the contracts register, and quarterly procurement and disposal reports.

The exercise was conducted under the supervision of the Regional Manager. During the exercise, the team examined records and documents for each of the 10 sampled procurement transactions. The team also reviewed the procurement plan for the Financial Year 2023/2024.

On completion of data collection, members of the team met with various stakeholders such as the Accounting Officer, Contracts Committee members, Procurement and Disposal Unit staff and User Department representatives to discuss and get clarifications on some of the preliminary findings.

The Authority prepared a management letter, which was issued to the Entity on **18<sup>th</sup> December 2024** with a request to submit a management response by **6<sup>th</sup> January 2025**, which was submitted on **8<sup>th</sup> January 2025**. The Authority studied and considered the management response before preparing the compliance inspection report. The compliance inspection report presents the key findings and conclusions arising from the inspection.

#### **1.6 Reporting**

The findings are identified by exception, the level of risk and the recommendation. The procurements are rated in four categories according to the weakness identified namely; high risk, medium risk, low risk and satisfactory. The definition of the risk rating is in **Appendix 2**.

## CHAPTER TWO: FINDINGS AND RECOMMENDATIONS OF THE AUTHORITY

### 2.1.COMPLIANCE WITH THE GENERAL PROVISIONS OF THE PPDA ACT, CAP. 205, AND PPDA REGULATIONS CONCERNING THE PERFORMANCE OF THE PROCUREMENT STRUCTURES AND CONDUCT OF PROCUREMENT PROCESSES

The following anomalies were noted:

#### 2.1.1. Procurement planning

A review of the submitted procurement and disposal quarterly and monthly reports revealed that the Entity procured items worth UGX 3,089,083,950 for the Financial Year 2023-2024. This amounted to 82% of the planned procurement value as detailed in Table 3 below:

**Table 3:Procurement plan implementation rate**

Total procurement plan value inclusive of VAT (UGX)	3,766,074,513
Total procurement spend value inclusive of VAT (UGX)	3,089,083,950
Procurement plan implementation rate (%)	82%
<b>Procurement plan implementation variance (UGX)</b>	<b>676,990,563</b>

#### **Implication**

Planned procurements worth UGX 676,990,563 were not implemented which deprived service delivery to the intended beneficiaries.

#### **Management response**

*Management noted the audit findings. However, there were budget cuts on releases especially revenues which we had planned to use to undertake some of the procurement activities during the financial year. Attached is the revenue report showing the planned revenues and releases.*

#### **Recommendation**

The Authority notes the Entity's response and recommends that the Accounting Officer should ensure that the Entity's procurement plan is reviewed and updated whenever the Entity experiences changes that affect User department work plans in accordance with Section 60 (7) of the PPDA Act, Cap 205.

#### 2.1.2. Irregular procuring of commonly used items through staff

Section 57 of the PPDA Act, Cap 205 requires the Entity to carry out all public procurement and disposals in accordance with the rules, regulations, and guidelines issued under the Act. Section 60 (2) b of the PPDA Act, Cap 205 requires the Entity to make use of framework contracts wherever appropriate to provide an efficient, cost effective and flexible means to procure works, services, or supplies that are required continuously or repeatedly over a set period of time.

Contrary to the above Sections, the Authority found that funds amounting to UGX 26,731,616 were irregularly advanced to staff to purchase the commonly used items on behalf of the Entity as opposed to issuing call off orders to the providers with framework contracts in place as detailed in Table 4 below:

**Table 4: Procurements undertaken through advancing funds to staff**

No.	Date	Name of staff	Amount (UGX)	Activity
1.	09-Aug-23	Ainembabazi Proscovia	600,000	Being payment for purchasing stationery for central Registry office
2.	09-Aug-23	Ainembabazi Proscovia	350,000	Being payment for purchasing small office equipment for central Registry
3.	10-Aug-23	Kobusingye Olivia	125,000	Being payment for purchasing small office equipment
4.	29-Aug-23	Judith Namanya	250,000	Being payment for purchasing office stationery equipment
5.	05-Feb-24	Ainembabazi Proscovia	350,000	Being payment for purchasing small office equipment for central Registry
6.	05-Feb-24	Komugisha Doreen	280,000	Being payment for purchasing office stationery
7.	05-Feb-24	Kyompaire Chrispina	225,000	Being payment for purchasing small office equipment
8.	26-Apr-24	Kabatesi Shillah	500,000	Amount for purchasing office stationery for Production department office
9.	29-Apr-24	Asasiira Priscah	600,000	Being payment for purchasing office stationery
10.	29-Apr-24	Asasiira Priscah	350,000	Being payment for purchasing small office equipment
11.	29-Apr-24	Kyompaire Chrispina	225,000	Being payment for purchasing of small office equipment
12.	29-Apr-24	Kyompaire Chrispina	400,000	Being payment for purchasing office stationery
13.	30-Apr-24	Kobusingye Olivia	125,000	Payment for purchasing small office equipment
14.	15-May-24	Judith Namanya	250,000	payment for purchasing stationery for the CBS office
15.	15-May-24	Mukasa Zubail	337,000	Payment for purchasing office stationery
16.	15-May-24	Tusiime Juliet	260,000	payment for purchasing office stationery
17.	15-May-24	Tusiime Juliet	740,000	payment for purchasing office stationery
18.	09-Aug-23	Mwesigye Justus	500,000	purchase of cartridge hp8aa for IFMIS printer
19.	11-Aug-23	Kamugasha Apollo	200,000	purchase of office items
20.	11-Aug-23	Nimusiima Sandrah	760,000	purchase of stationery for use

No.	Date	Name of staff	Amount (UGX)	Activity
21.	21-Aug-23	Kobusingye Olivia	135,000	purchase of office stationery
22.	21-Aug-23	Namanya Erasi	150,000	purchase of small office equipment
23.	08-Sep-23	Namanya Erasi	200,000	purchase of stationery for office use
24.	12-Sep-23	Muhairwe Hilda	100,000	purchase of small office equipment in DEO's office
25.	12-Sep-23	Muhairwe Hilda	100,000	purchase of small office equipment in DEO's office
26.	12-Sep-23	Muhairwe Hilda	95,000	purchase of small office equipment in DEO's office
27.	12-Sep-23	Mwebaze Kellen	860,000	amount to purchase stationery and general repairs of printer
28.	28-Sep-23	Muhumuza Clinerious	998,000	trye purchase and repair of motor vehicle no; LG 0017-105
29.	26-Oct-23	Ainomugisha Collins	190,000	being payment for purchase of data bundles and airtime for online district health information systems (dhis2 mtrac) reporting for 2rd quarter 2023/24 FY
30.	26-Oct-23	Bangaba Johnan	250,000	purchase of small office equipment
31.	26-Oct-23	Namanya Erasi	350,000	Being amount paid for purchase of small office equipment
32.	27-Oct-23	Kamugasha Apollo	195,000	purchase of small office equipment
33.	30-Oct-23	Abimanya Ruth	120,000	Being payment for purchase of wireless router for connecting internet to DSC offices
34.	30-Oct-23	Abimanya Ruth	380,000	Being payment for purchase of wireless router for connecting internet to DSC offices
35.	30-Oct-23	Abimanya Ruth	380,000	Being payment for purchase of wireless router for connecting internet to DSC offices
36.	30-Oct-23	Abimanya Ruth	120,000	Being payment for purchase of wireless router for connecting internet to DSC offices
37.	31-Oct-23	Kobusingye Olivia	125,000	Being payment for amount used to purchase office equipment
38.	27-Nov-23	Akatuhurira Janet	460,000	Being payment for amount to purchase small office equipment and transport refund for sector accountant
39.	27-Nov-23	Kabatesi Shillah	500,000	purchase of office stationery for production office

No.	Date	Name of staff	Amount (UGX)	Activity
40.	27-Nov-23	Tugumenawe Marion M	999,000	being purchase of coloured cartridges and black and white cartridge
41.	04-Dec-23	Muhwezi Mcallister	200,000	Purchase of stationary for office operation
42.	04-Dec-23	Ninsiima Rachael	200,000	purchase of stationary for printing and photocopying document
43.	08-Dec-23	Namanya Erasi	575,000	purchase of stationery for office use
44.	29-Jan-24	Brian Muhangi	100,000	purchase of car seat carpets for UBE 803R
45.	31-Jan-24	Brian Muhangi	400,000	purchase of departmental car seat covers for UBE 803R
46.	31-Jan-24	Kabatesi Shillah	500,000	Facilitation for purchase of office stationery for production office
47.	31-Jan-24	Kansiime Robertson	300,000	Facilitation for purchase of Airtime to coordinate departmental activities
48.	01-Feb-24	Asiimwe Jovita	99,000	purchase of small office stationery in finance department
49.	01-Feb-24	Asiimwe Jovita	151,000	purchase of small office stationery in finance department
50.	01-Feb-24	Bangaba Johnan	200,000	purchase of small office equipment
51.	01-Feb-24	Brian Muhangi	400,000	purchase of departmental car seat covers
52.	01-Feb-24	Mwebembezi Allan Mbaga	2,940,000	Facilitation and amount used to purchase fuel for collecting ARMCO culvert pieces from MoWT, Kampala.
53.	07-Feb-24	Asingwire Innocent K	650,000	Being purchase of farm supplies that help in controlling internal, external, shrubs at Rubare farm
54.	12-Feb-24	Mwebaze Kellen	800,000	Amount to purchase office stationery and cleaning materials for Water Department
55.	20-Feb-24	Ainomugisha Collins	190,000	Being payment for purchase of data bundles and airtime for the online district health information systems (DHIS2 Matrac) reporting for 3rd Quarter 2023/24 FY
56.	06-Mar-24	Namanya Erasi	750,000	Being amount paid in respect of purchase for stationery for IFMS use
57.	26-Apr-24	Asingwire Innocent K	650,000	Amount used to purchase farm supplies that help in controlling shrubs, thorns, weeds and pests
58.	26-Apr-24	Twinamatsiko David	650,000	Amount used to purchase farm supplies that help in controlling shrubs, thorns, weeds and pests

No.	Date	Name of staff	Amount (UGX)	Activity
59.	30-Apr-24	Asiimwe Jovita	300,000	purchase of stationery for stores
60.	30-Apr-24	Bangaba Johnan	250,000	Being amount for purchase of small office equipment
61.	30-Apr-24	Kobusingye Olivia	200,000	Being amount paid for purchase of stationery for stores sub sector
62.	30-Apr-24	Mickiline Natwijuka	400,000	Purchase of office small equipment for DEO's office
63.	30-Apr-24	Muhairwe Hilda	110,000	Stationary purchase for DIS's office operations
64.	30-Apr-24	Muhairwe Hilda	554,616	Stationary purchase for DIS's office operations
65.	30-Apr-24	Muhairwe Hilda	40,000	Stationary purchase for DIS's office operations
66.	30-Apr-24	Namanya Erasi	208,000	Purchase of small office equipment
67.	14-May-24	Kamugasha Apollo	300,000	Purchase of items for office use
68.	14-May-24	Syria Natwijuka	250,000	Being amount paid for purchase of office stationery
69.	14-May-24	Syria Natwijuka	200,000	Being amount paid for purchase of office stationery
		<b>TOTAL</b>	<b>26,731,616</b>	

### **Implication**

Procuring through staff increases the risk of fraud, undertaking the procurements without following proper procedure, and failing to achieve value for money.

### **Management response**

*Management noted the audit finding and has taken note of this. The Entity promises to improve in subsequent years. A copy of signed Framework Agreements for commonly used items in this Financial Year is attached.*

### **Recommendations**

1. The Accounting Officer should task the Chief Finance Officer to show cause as to why disciplinary action should not be taken against them for advancing funds to staff to procure commonly used items on behalf of the Entity in accordance with Section 57 of the PPDA Act, Cap. 205.
2. The Entity should make use of the framework contracts in place to procure works, services or supplies that are required continuously or repeatedly over a set period of time in accordance with Section 60 (2) (b) of the PPDA Act, Cap. 205.

### **2.1.3. Irregular inclusion of in-house costs in the bills of quantities**

Section 64 (2) of the PPDA Act, Cap 205 requires the statement of requirements to give a correct and complete description of the object of the procurement or disposal activity to create fair and open competition. The Authority noted that User Departments irregularly included in the bills of

quantities, the Entity's internal administrative costs (in-house costs) that ought to have been claimed and paid directly to staff in four procurements worth UGX 415,245,667 as detailed in Table 5 below:

**Table 5: Procurements with irregular inclusion of in-house costs in bills of quantity**

No.	Subject of Procurement	PPDA Findings
1.	Completion of a 2-classroom block at Nyakabiriizi Parents P/S at Kitagata S/C worth UGX 34,178,110	The Works Department included, as part of the bills of quantities under the Preliminaries, the following in-house costs: i. A provisional sum of UGX 1,000,000 for project launching, inspection, monitoring, site meetings and commissioning by the RDC and DEC; ii. A Provisional sum of UGX 1,000,000 for project inspection and monitoring by the Works technical team.
2.	Completion of 2 classroom block at Kanegyere P/S worth UGX 63,793,100	
3.	Extension of piped water supply system in Masheruka Sub County worth UGX 158,989,719	The bills of quantities prepared by the District Water Officer included the following in house costs; i. Item 14: A provisional sum for client's supervision of UGX 4,000,000. ii. Furthermore, the contractor, Daikam Technologies Limited, was granted additional works which also included a provisional sum for client's supervision worth UGX 3,000,000.
4.	Extension of piped water supply system to Kakindo Town Council and Kigarama Sub County worth UGX 158,284,738	The bills of quantities prepared by the District Water Officer included the following in-house costs: i. Item 14: A provisional sum for client's supervision of UGX 5,000,000 which should not be paid to the contractor but catered for internally by the Entity so as to facilitate contract monitoring.

The following specific anomalies were noted:

- i. There was no justification availed for how the User Departments arrived at those monitoring/inspection/supervision rates since they did not prepare approved work plans for the activities to be undertaken based on approved public service rates;
- ii. The payments were made to the contractors even when the activities were to be undertaken by the Entity; and
- iii. The Entity did not provide accountability of the actual costs incurred and the deliverables under each item that was paid for.

#### **Implication**

- Inclusion of in-house costs exaggerates the estimated costs for implementation of projects and could expose the Entity to a risk of irregularities in payment for duty allowances.

- This casts doubt on whether standard public service rates for duty allowance were used.

### **Management response**

*Management noted the audit findings and it has taken note of this. The Entity promises to improve in subsequent years. Copies of BOQS for this F/Y are attached.*

### **Recommendation**

The Authority noted the Entity's response and recommends that the Contracts Committee should prior to approving the bidding document ensure that the statement of requirements specifically the bills of quantities do not include in-house costs and are prepared in accordance with Section 64 (2) of the PPDA Act, Cap 205 and Regulation 37 of the PPDA (Rules and methods for procurement of supplies, works and non-consultancy services) Regulations, 2023.

#### **2.1.4. Issuance of poorly drafted solicitation documents with inadequate requirements**

The Authority reviewed the solicitation documents of the sampled procurements and observed that three procurements worth UGX 126,078,928 had poorly drafted solicitation documents with inadequate evaluation criteria contrary to Regulation 48 of the Local Governments (PPDA) Regulations, 2006 as detailed in Table 6 below;

**Table 6: Procurements with poorly drafted solicitation documents**

<b>S/N</b>	<b>Subject of procurement</b>	<b>PPDA Finding</b>	<b>Management response</b>
1.	Completion of a classroom block at Nyabwina Primary School in Masheruka Sub County worth UGX 28,107,718	<b>Requesting for outdated requirements as evaluation criteria:</b> The Entity required bidders to submit certificates of VAT registration. However, Uganda Revenue Authority no longer issues certificates of VAT registration but instead issues a certificate of Registration from which the Entity could base to ascertain the bidder's registered tax types.	<i>Management noted the audit findings and promises to improve in the subsequent years. A copy of certificate of registration from the bidder is attached for your verification.</i>
2.	Completion of a 2-classroom block at Nyakabiriizi Parents P/S at Kitagata S/C worth UGX 34,178,110		
3.	Completion of 2 classroom block at Kanengyere P/S worth UGX 63,793,100	<b>High average annual Turn Over requirement:</b> The bidders were required to have a minimum annual turnover of UGX 700M which requirement was too high for a procurement with an estimated cost of UGX 65,390,862.	<i>Management noted the audit findings however this was an oversight and the Entity promises to improve.</i>

### **Implications**

- There is a risk of bidders submitting non responsive bids and could expose the Entity to award of contracts to non-compliant bidders with regard to fulfillment of obligations to pay taxes and bidders without the ability to perform the contract.
- Such restrictive requirements by the Entity lead to low bidder participation.

### **Recommendation**

The Procurement and Disposal Unit should set evaluation criteria that can assess the ability to perform the proposed contract, the technical and financial ability of the bidder as determined by the type, value and complexity of the procurement or disposal in accordance with Regulation 47(3) of the PPDA (Rules and Methods for Procurement of Works, Supplies and Non-Consultancy Services) Regulations, 2023.

#### **2.1.5. Failure to enforce the requirement of submission of Performance Security**

The Entity did not enforce the requirement for submission of a Performance Security by the contractor in two procurements worth UGX 177,948,660. This was contrary to Clause GCC 61.1 of the Special Conditions of the Contract that required the providers to submit Performance Securities within 21 days. However, by the time of the inspection, there was no evidence on the procurement action files that these securities were submitted as detailed in Table 7 below:

**Table 7: Procurements without evidence of submission of Performance Security**

No.	Procurement	Contract value (UGX)
1.	Construction of a 4-stance latrine with urinal and three bathrooms at Mabaare HC III in Masheruka Town Council (TC) and construction of 8-stance VIP with urinal at Mabaare Health Centre (HC) III and replacement of sand screed floor to terrazzo finishing at Mabaare HC III	114,155,560
2.	Completion of 2 classroom block at Kanengyere P/S	63,793,100
<b>Total</b>		<b>177,948,660</b>

### **Implication**

The Entity has no recourse for compensation for any loss resulting from the contractor's non-performance of the contract.

### **Management Response**

*Management noted the audit findings however, the Entity had written to the providers to submit the performance securities.*

### **Authority's comment**

The providers failed to comply with the requirement despite the Entity writing to them requesting them to submit the performance securities.

### **Recommendations**

1. The Contract Managers should ensure that all providers submit Performance Securities if it is a requirement in the signed contract failure of which should lead to institution of penalty

measures stipulated in the contract in accordance with Regulation 13 (1) (a) of the PPDA (Contracts) Regulations 2023.

2. The Procurement and Disposal Unit should consider requesting for a performance securing declaration for procurements under restricted domestic, restricted international, quotation and direct bidding methods in accordance with Paragraph 2.0 (iii) of Guideline 3 on bid and performance securities.

### **2.1.6 Irregularities in the use of the Force Account Mechanism**

The Entity used the Force Account Mechanism to undertake works for the routine mechanized maintenance of Kishabya- Nyakarama- Kagaati (6 km) road worth UGX 120,000,000 and routine mechanized maintenance of Kyarwera- Kagaati- Kasaana (8 km) worth UGX 28,799,296. The Authority found the following anomalies:

#### **(i). Failure to reference the procurements during initiation of the road works**

The Authority noted that the Entity failed to allocate a specific reference number during the initiation of each of the road works as evidenced by the initiation form 5 which was left blank. This is contrary to Regulation 3 (6) of the PPDA (Rules and Methods for Procurement of Works, Supplies, and Non-Consultancy Services) Regulations 2023 that requires each procurement requirement to be allocated a specific reference number at the initiation stage.

#### **Implication**

Failure to reference procurements at the initiation stage contravenes the key principles of accountability and transparency at the initiation of procurements.

#### **Management response**

The Entity did not respond to the query.

#### **Recommendation**

The Head Procurement and Disposal Unit should ensure that all the road works are allocated specific reference numbers during initiation of the procurements in accordance with Regulation 3 (6) of the PPDA (Rules and Methods for Procurement of Works, Supplies, and Non-Consultancy Services) Regulations 2023.

### **2.1.7. Missing records on procurement action files**

Regulation 46 (2) of the Local Governments (PPDA) Regulations, 2006, provides for all the procurement records to be maintained by the Procurement and Disposal Unit. However, the inspection revealed that five sampled procurement action files worth UGX 668,929,910 had records missing as detailed in Table 8 below contrary to the above regulation.

**Table 8: List of missing records on procurement action files**

<b>No.</b>	<b>Subject of Procurement</b>	<b>Amount (UGX)</b>	<b>Records missing</b>
1.	Completion of a 2-classroom block at Nyakabiriizi Parents P/S at Kitagata S/C	34,178,110	<ul style="list-style-type: none"> <li>• EFT Payment voucher for balance of UGX 5,178,110</li> <li>• Completion certificate</li> </ul>

No.	Subject of Procurement	Amount (UGX)	Records missing
2.	Completion of 2 classroom block at Kanengyere P/S	63,793,100	<ul style="list-style-type: none"> <li>• Contract management report</li> <li>• Completion certificate</li> </ul>
3.	Construction of a 4-stance latrine with urinal and three bathrooms at Mabaare HC III in Masheruka Town Council (TC) and construction of 8-stance VIP with urinal at Mabaare Health Centre (HC) III and replacement of sand screed floor to terrazzo finishing at Mabaare HC III	114,155,560	
4.	Construction of the District Administration Block	426,833,140	<ul style="list-style-type: none"> <li>• Completion certificate</li> </ul>
<b>Total</b>		<b>638,959,910</b>	

#### **Implication**

This affected the audit trail since the inspection failed to establish whether contracts were effectively managed and payments made as per the contractual obligations.

#### **Recommendation**

The Accounting Officer should ensure that all necessary documentation relevant to a procurement process is submitted to the Procurement and Disposal Unit to enable the Unit to close off the respective procurement action file in accordance with Section 33 (o) of the PPDA Act, Cap 205 and PPDA Guideline 10 of 2024.

#### **Management Response**

*Management noted the audit findings however the reports were in Contract Management file but now are available for verification.*

#### **Authority's comment**

The above documentation was not availed for verification as stated in the management response.

#### **Recommendation**

The Accounting Officer should ensure that all necessary documentation relevant to a procurement process is submitted to the Procurement and Disposal Unit to enable the Unit to close off the respective procurement action file in accordance with Section 33 (o) of the PPDA Act, Cap 205 and PPDA Guideline 10 of 2024.

#### **2.1.8. Non-Compliance with beneficial ownership disclosure requirements**

PPDA Circular No. 1 of 2021 requires Procuring and Disposing Entities to submit beneficial ownership information for awarded contracts in their monthly reports to the Authority. The Authority found in all the 20 sampled procurement transactions worth UGX 1,637,234,298;

Sheema District Local Government did not enforce the above requirement. Specifically, the bidding documents did not require bidders to disclose beneficial owner information and consequently, the Entity omitted this crucial detail in their monthly reports to the Authority.

**Implication**

This non-compliance increases the risk of corruption, fraud, and tax evasion by the ultimate beneficiaries of company proceeds.

**Management response**

*Management noted the audit findings and promises to improve in the subsequent years.*

**Recommendation**

The Procurement and Disposal Unit should:

- i. Require bidders to submit beneficial owner information through bidding forms and company Form 1; and
- ii. Include particulars of beneficial owners in monthly reports submitted to the Authority in accordance with the PPDA Circular No. 1 of 2021.

**2.2. COMPLIANCE OF THE ENTITY’S DISPOSAL PROCESS WITH THE PROVISIONS OF THE PPDA ACT, CAP. 205 AND PPDA REGULATIONS**

The following anomaly was noted;

**2.2.1. Failure to dispose of Sheema District Local Government’s obsolete assets**

Sheema District Local Government did not dispose of obsolete assets recommended by the Board of Survey Report for Financial Year 2022/2023 contrary to Regulation 3 of the PPDA (Disposal) Regulations 2023. The details of these assets are shown in Table 9 below:

**Table 9: Obsolete assets recommended for disposal as per the Board of Survey report FY 2022/2023**

S/n	ITEM	S/n	ITEM
1.	AG Yamaha – UG 0937M	18	Motorcycle – LG 0171-06 Honda
2.	Motor vehicle (Suzuki) – UG 0374R	19	JMC- LG 0003-105
3.	Maruti Suzuki- UAA 153N	20	Motorcycle Suzuki- UG 0986A
4.	Grader blades	21	Generator
5.	Rippers for Grader	22	Battery N70
6.	Brake drums	23	Gear Box
7.	Brake disc	24	Spring hunger
8.	Engine sleeves	25	2 Engine mounting
9.	Engine pistons	26	Land at Nyanga Kakunyu- Sheema
10	Brake lining	27	Tyres for Kitagata hospital
11	Tyres (MRF)	28	Big UBL Battery
12	Desktop computers	29	2 Turbo chargers
13	2 batteries	30	Pressure plate
14	Converter	31	Generator- DG750P
15	HP Printers Laser Jet	32	Rolling machine

S/n	ITEM	S/n	ITEM
16	HP Laser jet p2035	33	Computers- ACER SDLG-FIN-01
17	Old laptop (Kigarama S/C)		

Some of the obsolete assets are pictured below in Figure 1:

**Figure 1: Some of the obsolete assets in Sheema DLG compound as at 6/11/2024**





### **Implication**

Failure to dispose of inhibits the achievement of value for money as funds are held up in assets and also further lost through continuous deterioration of the assets.

### **Management response**

*Management noted the audit findings. However, the disposal process was conducted and the contract was awarded. The contract award is attached for verification.*

### **Authority's comment**

The Entity disposed of only scrap items as evidenced by the contract awarded. The items identified in Table 8 above were not part of the disposal process.

### **Recommendation**

The Accounting Officer should conduct a disposal of all the obsolete items identified by the Board of Survey following Regulations 2 and 3 of the PPDA (Disposal) 2023.

## **2.3. THE LEVEL OF EFFICIENCY AND EFFECTIVENESS IN CONTRACT IMPLEMENTATION INCLUDING THE APPLICATION OF ENVIRONMENTAL, SOCIAL, HEALTH, AND SAFETY (ESHS) REQUIREMENTS IN THE PROCUREMENT PROCESS**

The following anomalies were noted:

### **2.3.1. Implementation of Environmental, Social, Health and Safety Safeguards (ESHS)**

This area was assessed as Satisfactory.

### **2.3.2. Delayed contract completion**

The Contract Managers did not ensure that the contracts were completed before expiry of the contract period in two contracts worth UGX 148,333,670 contrary to Regulation 52(3)(a)(vi) of the PPDA (Contracts) Regulations, 2023. It was further noted the contracts were not extended before their expiry dates as highlighted in Table 10 below:

**Table 10: Procurements with delayed contract completion**

No.	Procurement Subject	Contractor	Original Contract End Date	Actual Completion Date	Delay (Days)
1.	Completion of a 2-classroom block at Nyakabiriizi Parents P/S at Kitagata S/C worth UGX 34,178,110	Rimston and Mark Projects Ltd	29 <sup>th</sup> April 2024	12 <sup>th</sup> June 2024	44 days
2.	Construction of a 4-stance latrine with urinal and three bathrooms at Mabaare HC III in Masheruka Town Council (TC) and construction of 8-stance VIP with urinal at Mabaare Health Centre (HC) III and replacement of sand screed floor to terrazzo finishing at Mabaare HC III UGX 114,155,560	Muhwezi Abert Construction Limited	26 <sup>th</sup> April 2024	16 <sup>th</sup> May 2024	22 days

**Implications**

- Failure to complete contracts within the specified contract period leads to delayed service delivery to the intended beneficiaries.
- Executing works without a valid contract implies that the Entity has no legal obligation with the contractor and as such no fallback position in case of legal redress.

**Management response**

*Management noted the audit findings however, the contracts were extended and the letters for contract extension are attached for verification.*

**Authority's comment**

The Entity submitted a letter for notification of contract extension for only the second project (Construction of a 4-stance latrine with urinal and three bathrooms at Mabaare HC III) in Table 10 above showing that the contract was extended from 27<sup>th</sup> February to 26<sup>th</sup> April 2024. This therefore does not address the query since the actual completion date was 16<sup>th</sup> May 2024.

**Recommendation**

Contract Managers should ensure that all contract obligations are completed before the expiry of the contracts in accordance with Regulation 52 (3) (vi) of the PPDA (Contracts) Regulations, 2023.

**2.3.3. Delayed payments**

The Entity did not pay providers within 30 days of certification of their payment claims in three procurements worth UGX 431,430,017 contrary to Clause 52.1 of the General Conditions of the Contracts. The details are in Table 11 below:

**Table 11: Procurements with delayed payments to providers**

No.	Procurement Subject	Date of receipt of claim/invoice	Payment Due Date	Actual Payment Date	Delay (Days)
1.	Construction of a 4-stance latrine with urinal and three bathrooms at Mabaare HC III in Masheruka Town Council (TC) and construction of 8-stance VIP with urinal at Mabaare Health Centre (HC) III and replacement of sand screed floor to terrazzo finishing at Mabaare HC III worth UGX 114,155,560 <b>Contractor:</b> Muhwezi Abert Construction Limited	16 <sup>th</sup> May 2024	16 <sup>th</sup> June 2024 (Within 30 days of receipt of invoice)	8 <sup>th</sup> July 2024	22 days
2.	Extension of piped water supply system in Masheruka Sub County worth UGX 158,989,719 <b>Contractor:</b> Daikam Technologies Limited	2 <sup>nd</sup> January 2024	2 <sup>nd</sup> February 2024 (Within 30 days of receipt of invoice)	8 <sup>th</sup> April 2024	66 days
3.	Extension of piped water supply system to Kakindo Town Council and Kigarama Sub County worth UGX 158,284,738 <b>Contractor:</b> Hemo Engineering Services Limited	8 <sup>th</sup> May 2024	8 <sup>th</sup> June 2024 (Within 30 days of receipt of invoice)	8 <sup>th</sup> August 2024	61 days

**Implication**

This cripples the cash flows of local businesses that deal with Government.

**Management response**

*Management noted the audit findings and the Entity promises to improve in the subsequent years.*

**Recommendation**

The Accounting Officer should prioritize payment of the outstanding arrears to the providers mentioned in the table above and also ensure that payments are done within 30 days from certification of invoices, or as stated in the special conditions of the contract in accordance with Regulation 49(3) of the PPDA (Contracts) Regulations, 2023.

### CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

This section will present graphically the scores per area assessed under different audit questions.

#### 3.1. Overall compliance inspection conclusion

The performance of Sheema District Local Government for the Financial Year 2023/2024 was **moderately satisfactory** with overall weighted average risk rating of **32.4%**.

#### 3.2. Entity's Performance

The risk rating was weighted to determine the overall risk level of the Entity. The weighting was derived using the average weighted index as shown in Table 12 below:

**Table 12: Risk Score**

Risk Rating	No.	%No.	Value	%Value	Weights	Total Weighted Score	
						By No.	By Value
High	0	-	0	-	0.6	-	-
Medium	5	50	524,183,177	45.3	0.3	15	13.5
Low	5	50	631,602,436	54.6	0.1	5	5.4
Satisfactory	0	-	0	-	0	-	-
<b>Total</b>	<b>10</b>	<b>100</b>	<b>1,155,785,613</b>	<b>100</b>	<b>1</b>	<b>20</b>	<b>18.9</b>

$$\text{Weighted Average (By no.)} = \frac{\sum \text{Weighted Score} \times 100}{60} = \frac{20 \times 100}{60} = 33.3\%$$

$$\text{Weighted Average (By Value)} = \frac{\sum \text{Weighted Score} \times 100}{60} = \frac{18 \times 100}{60} = 31.5\%$$

$$\text{Overall Weighted Average Risk Rating} = \frac{33.3 + 31.5}{2} = 32.4\%$$

Since 32.4% falls within the 31% - 70% risk range, the performance of the Entity is rated **Moderately Satisfactory** as detailed in Table 13 below:

**Table 13: Risk Rating**

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

### 3.3. Recommended Action Plan

Sheema District Local Government should implement the following recommendations in Table 14 below within the timeframe given in order to improve its performance:

**Table 14: Action Plan**

No.	Recommended Action	Target date
1.	The Accounting Officer should: <ul style="list-style-type: none"><li>i. Conduct disposal of all the obsolete items identified by the Board of Survey following Regulations 2 and 3 of the PPDA (Disposal) 2023;</li><li>ii. Ensure that payments are done within 30 days from certification of invoices, or as stated in the Special Conditions of the Contract in accordance with Regulation 49(3) of the PPDA (Contracts) Regulations, 2023;</li><li>iii. Task the Chief Finance Officer to show cause as to why disciplinary action should not be taken against them for advancing funds to staff to procure commonly used items on behalf of the Entity contrary to Section 57 of the PPDA Act, Cap. 205.</li></ul>	August 2025
2.	The Contracts Committee should prior to approving the bidding document ensure that the statement of requirements specifically the bills of quantities do not include in-house costs and are prepared in accordance with Section 64 (2) of the PPDA Act, Cap 205 and Regulation 37 of the PPDA (Rules and methods for procurement of supplies, works and non-consultancy services) Regulations, 2023;	August 2025
3.	The Procurement and Disposal Unit should: <ul style="list-style-type: none"><li>i. Require bidders to submit beneficial owners' information through bidding forms and company Form 1; and</li><li>ii. Include particulars of beneficial owners in monthly reports submitted to the Authority in accordance with the PPDA Circular No. 1 of 2021.</li></ul>	August 2025
4.	User Departments should make use of the framework contracts in place to procure works, services or supplies that are required continuously or repeatedly over a set period of time in accordance with Section 60 (2) (b) of the PPDA Act, Cap. 205;	August 2025
6.	Contract Managers should: <ul style="list-style-type: none"><li>i. Ensure that all providers submit Performance Securities if it is a requirement in the signed contract failure of which should lead to institution of penalty measures stipulated in the contract in accordance with Regulation 13 (1) (a) of the PPDA (Contracts) Regulations 2023.</li></ul>	August 2025

No.	Recommended Action	Target date
	ii. Ensure that all contract obligations are completed before the expiry of the contracts in accordance with Regulation 52 (3) (vi) of the PPDA (Contracts) Regulations, 2023.	

## APPENDICES

### Appendix 1: Physical verification pictures as of 16<sup>th</sup> November 2024

**Contract:** Construction of district administration block Phase One worth UGX 426,833,140

**Provider:** Muhwezi Abert Construction Ltd

**Status of works:** Phase one was complete.



### Appendix 2: Risk Rating Criteria

RISK	DESCRIPTION	AREA	IMPLICATION
HIGH	Such procurements were considered to have serious weaknesses, which could cause material financial loss or carry risk for the regulatory system or the Entity's reputation. Such cases warrant immediate attention by senior management.  Significant deviations from established policies and principles and/or generally accepted industry standards will normally be rated "high".	<b>Planning:</b> Lack of or failure to procure within the approved plan	This implies emergencies and use of the direct procurement method which affects competition and value for money.
		<b>Bidding Process:</b> Use of wrong/inappropriate procurement methods, failure to seek Contracts Committee approvals and usurping the powers of the PDU.	This implies use of less competitive methods which affects transparency, accountability and value for money.
		<b>Evaluation:</b> Use of inappropriate evaluation methodologies or failure to conduct evaluation.	This implies financial loss caused by awarding contracts at higher prices or shoddy work caused by failure to recommend award to a responsive bidder.

RISK	DESCRIPTION	AREA	IMPLICATION
		<b>Record Keeping:</b> Missing procurement files and missing key records on the files namely; solicitation document, submitted bids, evaluation report and contract.	This implies that one cannot ascertain the audit trail namely; whether there was competition and fairness in the procurement process.
		<b>Fraud/forgery:</b> Falsification of Documents	This implies lack of transparency and value for money.
		<b>Contract Management:</b> Payment for shoddy work or work not delivered.	This implies financial loss since there has been no value for money for the funds spent and the services have not been received by the intended beneficiaries
<b>MEDIUM</b>	Procurements that were considered to have weaknesses which, although less likely to lead to material financial loss or to risk damaging the regulatory system or the Entity's reputation, warrant timely management action using the existing management framework to ensure a formal and effective system of management controls is put in place. Such procurements would normally be graded "medium" provided that there is sufficient evidence of "hands on management control and oversight" at an appropriate level of seniority.	<b>Planning:</b> Lack of initiation of procurements and confirmation of funds.	This implies committing the Entity without funds thereby causing domestic arrears.
		<b>Bidding Process:</b> Deviations from standard procedures namely bidding periods, standard formats, use of PP Forms and records of issue and receipts of bids, usage of non-pre-qualified firms and splitting procurement requirements.	This implies lack of efficiency, standardisation and avoiding competition.
		<b>Procurement Structures:</b> Lack of procurement structures	This implies lack of independence of functions and powers and interference in the procurement process.
		<b>Record Keeping:</b> Missing Contracts Committee records and incomplete contract management records.	This implies that one cannot ascertain the audit trail namely; whether the necessary approvals were obtained in a procurement process.

RISK	DESCRIPTION	AREA	IMPLICATION
		<p><b>Contract and Contract Management:</b> Failure to appoint Contract Supervisors, failure to seek the Solicitor General's approval for contracts above UGX. 200 million and lack of notices of Best Evaluated Bidders.</p>	<p>This leads to unjustified contract amendment and variations which lead to unjustified delayed contract completion and lack of value for money. Bidders are not given the right of appeal.</p>
		<p>Failure by the Entity to incorporate in the solicitation document aspects of gender, social inclusion, environment, health and safety.</p> <p>Aspects of gender, social inclusion, environment, health and safety not covered by the contractor during contract implementation.</p>	
<b>LOW</b>	<p>Procurements with weaknesses where resolution within the normal management framework is considered desirable to improve efficiency or to ensure that the business matches current market best practice. Deviations from laid down detailed procedures would normally be graded "low" provided that there is sufficient evidence of management action to put in place and monitor</p>	<p><b>Planning:</b> Lack of procurement reference numbers.</p>	<p>This leads to failure to track the procurements which leads to poor record keeping.</p>
		<p><b>Bidding Process:</b> Not signing the Ethical Code of Conduct</p>	<p>This leads to failure to declare conflict of interest and lack of transparency.</p>

RISK	DESCRIPTION	AREA	IMPLICATION
	compliance with detailed procedures.		

**SATISFACTORY**

Relates to following laid down procurement procedures and guidelines and no significant deviation is identified during the conduct of the procurement process based on the records available at the time.

**Appendix 3: Sheema DLG compliance inspection sample list and risk rating per case**

NO	REFERENCE	SUBJECT OF PROCUREMENT	METHOD	PROVIDER	AMOUNT (UGX)	Risk rating
1.	Shee928/wrks/2023-2024/00001	Construction of a 4-stance latrine with urinal and three bathrooms at Mabaare HC III in Masheruka T/C and Construction of 8 stance VIP with urinal at Mabaare HC III in Masheruka T/C and replacement of terrazzo finishing at Mabaare HC III	Open bidding	Muhwezi Abert Construction Ltd	114,115,560	Medium risk
2.	Shee928/wrks/2023-2024/00010	Construction of 2 classroom block at Kanegyere P/S in Kakindo T/C	Open bidding	Nikar General Contractors Ltd	63,793,160	Medium risk
3.	Shee928/wrks/2023-24/00011	Extension of piped water supply system to Kakindo T/C and Kigarama S/C	Open bidding	Hemo Engineering Services Ltd	158,284,738	Medium risk
4.	Shee928/wrks/2023-2024/00010	Extension of piped water supply system in Masheruka S/C	Open bidding	Daikam Technologies Ltd	158,989,719	Medium risk
5.	Shee928/wrks/2023-24/00012	Construction of district administration block Phase one	Open bidding	Muhwezi Abert Construction Ltd	426,833,140	Low risk
6.		Rehabilitation of Kyarwera- Kagaati-Kasaana (8 km)	Force Account	District Engineer	28,799,296	Low risk
7.		Rehabilitation of Kishabya-Nyakarama- Kagaati (6 km)	Force Account	District Engineer	120,000,000	Low risk
8.	Shee928/supls/2023-24/00002	Supply and delivery of 3 motorcycles for production unit	Open bidding		29,970,000	Low risk
9.	Shee928/wrks/2023-24/00013	Completion of a 2-classroom block at Nyabwiina P/S in Masheruka S/C	Selective bidding	Ecicuncu Co. Ltd	26,000,000	Low risk
10.	Shee928/wrks/2023-24/0000	Completion of a 2-classroom block at Nyakabiriizi P/S in Kitagata S/C	Selective bidding	Rimston and Mark Projects Ltd	29,000,000	Medium risk
		<b>TOTAL</b>			<b>1,155,785,613</b>	