



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

**COMPLIANCE INSPECTION REPORT OF RUBANDA DISTRICT LOCAL
GOVERNMENT FOR THE FINANCIAL YEAR 2024/2025**

JANUARY 2026

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Acronyms

Cap	Chapter
CC	Contracts Committee
DLG	District Local Government
ESHS	Environmental, Social, Health and Safety
FY	Financial Year
HC	Health Centre
LTD	Limited
MODVA	Ministry of Defence and Veterans Affairs
MoFPED	Ministry of Finance Planning and Economic Development
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
PS/ST	Permanent Secretary/Secretary to Treasury
UGX	Uganda Shillings
UPDF	Uganda People's Defence Forces

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority carried out a compliance inspection on the procurement and disposal activities of Rubanda District Local Government that covered a representative sample of 10 procurement transactions worth **UGX 4,335,435,847** in the Financial Year 2024/2025.

The overall objective of the compliance inspection was to assess and establish the degree of compliance of the Entity's procurement and disposal system and processes with the provisions of the PPDA Act, Cap. 205 and attendant Regulations, and to assess the level of procurement performance over the inspection period.

The assessment revealed that the performance of the Entity for Financial Year 2024/25 was **Moderately satisfactory** with an overall weighted average risk rating of **51%**. The risk rating was weighted to determine the overall risk level of the Entity as detailed in Chapter 3 of the report.

Despite this moderately satisfactory performance, the Entity had the following key exceptions:

1. The Entity did not implement seven out of the thirteen previous procurement and disposal audit recommendations for the Financial Year 2022/2023, representing a 53.8% non-implementation rate, contrary to Section 10 (1) (a) of the PPDA Act, Cap. 205. This shows non-commitment by the Entity in improving its procurement processes and addressing identified risks;
2. The Contracts Committee lacked adequate knowledge of its roles and responsibilities and performance of its oversight function, for example, they approved evaluation reports in eight out the ten sampled procurements that were not signed by all the Evaluation Committee members and approved 32 procurement requirements worth UGX 750,436,035 that were outside the procurement plan. This compromised the checks and balances in the procurement process;
3. The Entity's Procurement and Disposal Unit was operating in a small office which was serving as the office for staff and storage for procurement and disposal documents, as such there was limited space for storage of procurement and disposal records which exposes them to loss and damage, contrary to section 44 (1) of the PPDA Act, Cap. 205;
4. The Entity implemented procurements worth UGX 9,303,097,373 against the planned value of UGX 8,552,661,338. This resulted into implementation of procurement requirements worth UGX 750,436,035 outside the plan, which resulted into 8.8% implementation rate above the plan, contrary to section 60 (2) of the PPDA Act, Cap. 205. This compromises the effectiveness of procurement planning;
5. The Authority found that confirmation of funding for all the 10 sampled procurements worth UGX 4,335,435,847 was done by the Chief Finance Officer without delegation of the Accounting Officer, contrary to Section 28 (1)(f) of the PPDA Act, Cap. 205. This leads to usurping powers of the Accounting Officer;
6. There were inadequacies in preparation of solicitation documents in five procurements worth UGX. 724,116,548 by the Procurement and Disposal Unit and User Departments. These inadequacies included among others; inclusion of the Entity's supervision costs in the bills of quantities, lumping up cost estimates as block figures without detailed breakdown, and double costing of some items, contrary to regulation 44 (d) of the PPDA (Rules and Methods for

Procurement of supplies, works and non-consultancy services) Regulations 2023. This exposes the Entity to a risk of inflated costs and financial loss;

7. There was low bidder participation in four procurement requirements worth UGX 1,153,578,040, which attracted on average one bidder during the bidding processes, contrary to section 49 of the PPDA Act, Cap. 205. This leads to lack of competition in the Entity's procurement processes, as such compromising the achievement of value for money;
8. There were irregularities such as evaluation reports not being signed by all Evaluation Committee members and failure to adhere to set evaluation criteria. Three procurements worth UGX 480,553,868 had evaluation reports not signed by all Evaluation Committee members and one procurement worth UGX 199,799,504 did not meet the evaluation criteria requirements on experience on previous contracts and minimum financial requirements contrary to Regulation 4 (3) and (14) of the PPDA (Evaluation) Regulations 2023 and section 76 (3) of the PPDA Act, Cap. 205.
9. There were irregularities in the use of Force Account Mechanism for the Mechanized maintenance of Kashasha Ihunga Road in Ikumba Sub County and Nshanjare Town Council that was carried out in partnership with IFDC worth UGX 1,620,984,880, as explained below:
 - i. The Entity spend was above the approved budget and workplan, the fourth Quarter Road Grant Report to Ministry of Works and Transport indicated that the approved annual cost estimates for the road were UGX 300,000,000. The Entity however spent UGX 405,307,250;
 - ii. There were no Force Account cost estimate schedules for materials, fuel and allowances totaling to the budget of UGX 300,000,000 that was to be funded from the Road Grant contrary to Annexes 4a and 4b of the Ministry of Works and Transport Road Maintenance Grant Implementation Guidelines 2024-2025
 - iii. The Entity did not prepare a schedule of actual materials, labor and fuel used totaling to UGX 405,307,250 contrary to Annexes 4b and 5b of the Road Grant Guidelines. Subsequently, there was no accountability provided in terms of filled work sheets for daily work executed, consumption of materials, fuel consumption schedules, attendance for labor, and equipment log sheets;
 - iv. The Force Account Manager did not prepare progress reports and completion reports for the road works undertaken.This increases the risk of abuse of public funds by the implementing officers and compromises the principles of accountability and value for money.
10. A Board of Survey was not constituted to review the Entity's assets for disposal, subsequently the Entity did not prepare and submit a disposal plan for Financial Year 2024/2025, contrary to section 60 (2) of the PPDA Act, Cap. 205. This exposes public assets to further deterioration and loss of value of the assets;
11. There was a delay of 827 calendar days in execution of works on the multi-year project for Upgrade of Muko Health Centre IV to District Hospital implemented by Ministry of Defense and Veterans Affairs that signed an implementation agreement with the Entity to execute phase one of the works at a cost of UGX 8,250,232,009, contrary to Section 51 of the PPDA Act, Cap 205. Out the contract amount, the Entity disbursed a total of UGX 7,067,000,000 to MODVA. The implementation start date was 26th June 2023 and the planned completion date was 26th June 2024, however, the works

were not complete at the time of the inspection on 30th September 2025. Delays in completion of the project denies the intended beneficiaries access to quality health services;

12. The Entity had two projects being implemented yet the contracts/implementation agreements had expired. The projects were; a multi-year project for Upgrade of Muko Health Centre IV to District Hospital worth UGX 8,250,232,009 implemented by Ministry of Defense and Veterans Affairs and Phase1 Construction of Nyakasazi Water supply System in Nyamweru Subcounty UGX 199,799,504. However, the agreements were not renewed even though the works were not complete. Implementing projects with expired contract agreements carries legal and financial risks since there is no binding agreement between the Entity and the Contractors;
13. The Entity did not appoint contract management teams for two projects, that is; Upgrade of Muko Health Centre IV to District Hospital and Phase1 Construction of Nyakasazi Water supply System in Nyamweru Subcounty worth UGX 199,799,504, contrary to regulation 52 (1) of the PPDA (Contracts) Regulations 2023. This may lead to poor contract management and subsequently poor performance of contractors and non-compliance to the terms and conditions set in the contract which could hinder achievement of value for money.

In light of the above findings and Entity's management responses, the Authority recommends that:

1. The Internal Auditor should always monitor and report on the status of the implementation of PPDA audit recommendations within the specified time frame to improve the Entity's performance in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205.
2. The Accounting Officer should:
 - i. Liaise with the Authority to conduct a capacity building and induction training for all procurement and disposal stakeholders in the Entity as such the Accounting Officer, Contacts Committee, Procurement and Disposal Unit and User Departments to equip them with adequate procurement and disposal knowledge and skills required to execute their roles and responsibilities as enshrined in Sections 28, 30, 31,32, 33, 34 of the PPDA Act, Cap. 205;
 - ii. Provide Procurement and Disposal Unit with sufficient space, cabinets and shelves to enable proper maintenance of records on the Entity's procurement and disposal proceedings, as enshrined in section 44 (1) of the PPDA Act, Cap. 205;
 - iii. Ensure that, any other Officer that certifies the availability of funding for procurement or disposal activities in the Entity should have been as enshrined in Regulation 16 (1) of the PPDA (Procuring and Disposing Entities) Regulations 2023;
 - iv. Conduct a bidders' conference or bid investigation through the Internal Auditor to find out why the bidders that prequalified with the Entity do not turn up when shortlisted and address the concerns. This will improve the level of confidence bidders have in the procurement processes of the Entity, thus, maximizing competition and achieve value for money as enshrined in Section 49 of the PPDA Act, Cap. 205;
 - v. Ensure that all communications to bidders are conducted in writing as required under Section 59 (1) of the PPDA Act, Cap. 205, and the Entity may use electronic communication through bidder registered emails in the prequalification bid profiles in order to promote transparency, accountability and fairness as enshrined in Section 48 of the PPDA Act, Cap. 205;

- vi. In future, task the Force Account Manager and Supervisor to prepare and submit daily work sheets for works executed, schedules for materials used, daily attendance sheets for labour, equipment mileage logs, and fuel consumption schedules as accountability for implemented works on a daily basis for approval in accordance with Regulation 6(5)(a) of the PPDA (Force Account Mechanism) Regulations 2014;
 - vii. Task the Internal Audit to investigate the unaccounted-for Road Funds worth UGX. 405,307,250 and provide a report that will be submitted to the Authority as part of the status of implementation of the audit recommendations after four months of receipt of this report.
 - viii. Constitute a Board of Survey for each financial year to review the Entity's assets for disposal as required in Regulation 2 (1) of the PPDA (Disposal of Public Assets) Regulations 2023 and task the Head Procurement and Disposal Unit to prepare a disposal plan for all assets identified by the Board of Survey report in accordance with Section 60 (1) of the PPDA Act, Cap. 205;
 - ix. Make a follow up with the respective Entities that own the said assets to obtain the ownership documents and approval to dispose all the obsolete assets listed in Table 8 of the report in accordance with Regulation 2 of the PPDA (Disposal of Public Assets) Regulations 2023;
 - x. Always appoint Contract Managers for each procurement and task them to have all the contract obligations completed before the expiry of the contracts as required under Regulation 52 (3) (vi) of the PPDA (Contracts) Regulations 2023 and task them to ensure that where there is justifiable need for contract extension, it is done before contract expiry.
3. The Contracts Committee should:
- i. Not approve any procurements requirements that are not reflected in the procurement plan contrary to Section 60 (10) of the PPDA Act, Cap. 205.; and
 - ii. Ensure that Evaluation Committees strictly adhere to the evaluation criteria set out in the solicitation document in accordance with Section 76 (3) of the PPDA Act, Cap. 205, and conducts quality assurance of the evaluation reports before authorizing as enshrined in Section 31 (1) of the PPDA Act, Cap. 205.
4. The Procurement and Disposal Unit should;
- i. Ensure that Evaluation Committees adhere to the evaluation criteria set out in the solicitation documents and eliminate bidders that do not substantially meet the requirements in accordance with Regulations 5(1) & 19(4) of the PPDA (Evaluation) Regulations 2023;
 - ii. Ensure that all Evaluation Committee members sign off e evaluations reports in accordance with Regulations 4 (3) and (14) of the PPDA (Evaluation) Regulations 2023;
 - iii. Ensure that all Evaluation Committee members sign off e evaluations reports in accordance with Regulations 4 (3) and (14) of the PPDA (Evaluation) Regulations 2023;
 - iv. Desist from inclusion of items not meant to be in the BOQs, double costing, providing for block figures without detailed cost estimates and ensure that prices and costs are adequately defined

in accordance with section 64 (2) of the PPDA Act, Cap. 205 and Regulation 44 (d) of the PPDA (Rules and methods for procurement of supplies, works and non-consultancy services) Regulations 2023.

5. The User Departments should regularly review and update their procurement plans quarterly, or as needed, and submit them to the Procurement and Disposal Unit for consolidation and approval before implementing any changes, in accordance with Section 60 (7) of the PPDA Act, Cap. 205

As the Accounting Officer, you are responsible for the overall procurement process in your Entity and are therefore required to ensure that the above recommendations and the specific actions listed under the action plan on pages 28-30 of the report are implemented by the responsible persons within the specified period.

You are required to submit to the Authority a status of implementation of the recommendations within four months from the date of this letter. The Authority shall undertake a follow-up exercise on the implementation of these recommendations.

CHAPTER ONE: 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 Rubanda District Local Government that covered a representative sample of 10 procurement transactions worth UGX 4,335,435,847 in the Financial Year 2024/2025. 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 the procurement and disposal system and processes of the Entity with the provisions of the PPDA Act, Cap. 205 and the attendant PPDA Regulations.

The specific objectives of the inspection were to assess the:

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

1.3 Structure of the Entity

Section 28(1) of the PPDA Act Cap. 205 gives the Accounting Officer the overall responsibility for the successful execution of procurement, disposal and contract management in the Procuring and Disposing Entity. Mr. Alex Kwizera, the Chief Administrative Officer was designated as the Accounting Officer of the Entity during the Financial Year 2024/2025. At the time of the inspection Mr. Samuel Ahabwe the Chief Administrative Officer is the designated Accounting Officer.

a) Procurement and Disposal Unit

The Procurement and Disposal Unit was fully constituted for the period under review, staffed with a Senior Procurement Officer and a Procurement Officer. The details of the PDU are in Table 1 below:

Table 1: Composition of Procurement and Disposal Unit

No.	Name of Staff	Position	Qualifications	Date of Appointment
1.	Mr. Medard Asiimwe	Senior Procurement Officer	MBA – Procurement	7 th August 2020
2.	Mr. Ronald Murasanyi	Procurement Officer	Bachelor of Procurement and Logistics Management	26 th November 2021

b) Contracts Committee composition

The Contracts Committee was composed of five members whose terms of office were still valid as of 2nd October 2025 as shown in Table 2 below:

Table 2: Composition of Contracts Committee

SN	Name	Date of appointment	Title	Position on the CC
1.	Mr. Isaac Iga	29 th February 2024	Principal HRO	Chairperson
2.	Mr. Lawrence Turinomuhangi	5 th September 2024	Senior Planner	Secretary
3.	Mr. Francis Serununi	5 th February 2025	District Education Officer	Member
4.	Mr. Bruno Tumushabe	5 th February 2025	District Bio-statistician	Member
5.	Mr. Moses Mukiza	5 th September 2024	District Commercial Officer	Member

1.4 Scope of the Compliance Inspection

The Authority carried out the procurement and disposal compliance inspection from 29th September to 2nd October 2025. The exercise covered a sample of 10 procurement transactions worth UGX 4,335,435,847 conducted during the Financial Year 2024/2025, review of procurement structures and review of the procurement plan performance. The list of sampled transactions is contained under Appendix 2.

1.5 Methodology

The Entity was notified about the exercise on 17th September 2025. A sample of 10 procurement transactions was selected based on stratified random sampling using the 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 reviewed the procurement plan for the Financial Year 2024/2025, examined records and documents for each of the 10 sampled procurement transactions.

On completion of data collection, members of the team met with various stakeholders such as the Accounting Officer, Contracts Committee members, PDU 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 21st November, 2025 with a request to submit a management response by 28th November 2025, which was submitted on 16th December, 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 1.

CHAPTER TWO: FINDINGS AND RECOMMENDATIONS OF THE AUTHORITY

2.1 COMPLIANCE WITH THE PPDA ACT, Cap. 205, AND THE REGULATIONS, WITH REGARD TO THE PERFORMANCE OF THE PROCUREMENT STRUCTURES AND THE CONDUCT OF THE PROCUREMENT PROCESSES

2.1.1 Non-Implementation of 53.8% of the Previous PPDA Audit Recommendations

The Authority found that the Entity did not implement seven out of the thirteen previous procurement and disposal audit recommendations for the Financial Year 2022/2023, representing a 53.8% non-implementation rate, contrary to Section 10 (1) (a) of the PPDA Act, Cap. 205, which states that where there is a persistent breach of this Act or regulations made, or guidelines issued, under the Act, the Authority may direct the concerned Procuring and Disposing Entity to take such corrective action, as may be necessary in the circumstances, to rectify the breach. The unimplemented recommendations are detailed in Table 3 below:

Table 3: Status of Implementation of Previous Recommendations

No	Previous recommendation and action plan	Status	Management Response
1.	The Accounting Officer should ensure that:		
i.	Evaluation Committee(s) is ad-hoc and appointed for each procurement process depending on the value and complexity of the requirement in accordance with Section 39 (2) of the PPDA Act, Cap.205;	Partially implemented	<p><i>Evaluation committee members participated but the reports had been filed without some signing. They are now fully signed.</i></p> <p>Authority's comment The Authority noted the Entity's response. However, the evaluation reports had been signed retrospectively after the audit raised the finding.</p>
ii.	All assets of the district are engraved to ease identification of obsolete ones to be subjected to disposal;	Not implemented	<p><i>The Entity has noted this observation and we shall soon assemble all assets that are not engraved for engravement and give a proper report.</i></p> <p>Entity's response was noted.</p>
iii.	Disposal of all the obsolete items identified by the Board of Survey following Regulation 2 of the PPDA (Disposal) Regulations 2023;	Not implemented	<p><i>The Entity was limited by the fact that it doesn't possess title to most of the assets recommended for Disposal.</i></p>

			<p>Authority's comment The Authority noted the Entity's response. However, no Board of Survey was constituted and neither did the Entity show any efforts taken to conduct disposal.</p>
iv.	All Environmental, Social, Health, and Safeguards requirements are adhered to in accordance with Section 66 of the PPDA Act, Cap. 205;	Partially implemented	<p><i>We promise to adhere to ESHS aspects and we request for your support on how to do this better.</i></p> <p>The Authority noted the Entity's response.</p>
2.	The Procurement and Disposal Unit should ensure competition is exercised on all procurements and in accordance with Section 49 of the PPDA Act, Cap.205 and Schedule 7 (c) of the Fourth Schedule of the PPDA Act, Cap. 205. The Unit should also conduct supplier appraisals of providers and develop strategies to maximize competition in accordance with Section 49 of the PPDA Act, Cap.205.	Not implemented	<p><i>The Entity has devised means to ensure that all suppliers receive bid notices and acknowledge them. For quick and timely reach to bidders we shall always communicate to them electronically through their emails.</i></p> <p>Authority's comment The Authority commends the Entity for the proposal to use electronic means to send bidder notices. However, during the year under audit, low bidder participation still existed.</p>
3.	The User Departments should:		
i.	Assess the impact of the desired procurements to the environment and people and address these through the inclusion of mitigation measures in the statements of requirements, evaluation criteria, and contract terms;	Not implemented	The Authority noted that no response was submitted by the Entity yet Environmental impact assessment was not conducted in all procurements sampled .
ii.	Ensure the initiation of all procurements within the planned	Not implemented	The Authority noted that no response was

	timelines to promote efficiency in service delivery in accordance with Section 51 of the PPDA Act, Cap. 205.		submitted by the Entity yet all the 10 sampled action files were not initiated within the planned timelines.
4.	The Chairperson Evaluation Committee should supervise and coordinate team members during the evaluation process to ensure that all the members sign the evaluation report in accordance with Regulation 4 of the PPDA (Evaluation) Regulations 2023. A member who is absent from a meeting shall be informed of the proceedings and decisions of the meeting in accordance with Regulation 4 (5) of the PPDA (Evaluation) Regulations 2023;	Not implemented	<p><i>Evaluation Committee members participated but the reports had been filed without some signing. They are now fully signed. Going forward we shall not have other evaluation reports filed before they are fully signed</i></p> <p>Authority's comment</p> <p>The Authority noted the Entity's response that the some evaluation reports had been signed retrospectively after the audit finding which was irregular.</p>
5.	The Contracts Committee should carry out its functions and approve all procurement procedures in accordance with Section 30 of the PPDA Act, Cap.205	Not implemented	<p><i>Because of Short time lines the Contracts Committee sometimes sits when the evaluation report is not fully signed. The entity is going to liaise with PPDA Mbarara Regional Branch for capacity building capacity of procurement stake holders.</i></p> <p>Authority's comment</p> <p>The Authority noted the Entity's response on need for capacity building.</p>

Implication

Failure to implement audit recommendations shows non-commitment by the Entity in improving its procurement processes and addressing identified risks.

Recommendations

- i. The Internal Auditor should always monitor and report on the status of the implementation of PPDA audit recommendations within the specified time frame to improve the Entity's performance in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205.
- ii. The Accounting Officer should formally write to the Authority seek capacity building of its procurement and disposal stakeholders in order to resolve the findings that that were not implemented through training them about their roles and responsibilities in the procurement process,

2.1.2 Inadequate knowledge of the Contracts Committee members

The Authority found that Contracts Committee lacked adequate knowledge of its roles and responsibilities and performance of its oversight function, for example, they approved evaluation reports in eight of the ten sampled procurements that were not signed by all the evaluation committee members and approved 32 procurement requirements worth UGX 750,436,035 that were outside the procurement plan.

The Committee was also not inducted on its roles and responsibilities resulting into a knowledge gap that could have compromised its effective and efficient function, contrary to section 30 and 31 of the PPDA Act, Cap. 205.

Implication

Inadequate knowledge by the Contracts Committee of its oversight function compromised the checks and balances in the procurement process, such as approving evaluation reports that were not signed by all members and approval of 32 procurements requirements worth UGX 750,436,035 outside the plan which resulted into noncompliance with the provisions of the PPDA Act, Cap. 205.

Management Response*Because of Short time lines the Contracts Committee sometimes sits when the evaluation reports are not yet fully signed. The Entity is going to liaise with PPDA Mbarara regional Branch for capacity building capacity of procurement stake holders.*

Authority Comment

The Authority noted the Entity's response. However, the short lines referred were not clearly explained by the Entity and how these may have affected the Evaluation Committee members from signing off the evaluation reports.

Recommendation

The Accounting Officer should, liaise with the Authority to conduct a capacity building and induction training for Contracts Committee members to equip them with adequate procurement and disposal knowledge and skills required to execute their oversight function and responsibilities as enshrined in Sections 30 and 31 of the PPDA Act, Cap. 205.

2.1.3 Inadequate space for Procurement and Disposal Unit

The Entity's Procurement and Disposal Unit was operating in a small office which was serving as the office for staff and storage for procurement and disposal documents, as such there was limited space for storage of procurement and disposal records which exposes them to loss and damage. This was contrary to section 44 (1) of the PPDA Act, Cap. 205, which requires procuring and disposing entities to maintain records on procurement and disposal proceedings for a period of seven years from the date of a decision to terminate the procurement or disposal action.

Figure 1: Picture of the office of Procurement and Disposal Unit



Implication

Inadequate storage space affects proper storage and maintenance of procurement and disposal records as some documents may get lost or damaged.

Management Response

The Entity admits there is limited space for the Procurement and Disposal Unit Office. As such some documents are scattered on the ground which makes separation of documents difficult and even risk them to vagaries of weather. An effort is being put in place to create shelves in that small office in order to have an organized record keeping and filing system. In the long run when all the buildings under construction at the district are complete the district will allocate the PDU a well deserving office space and solve this issue.

Recommendations

The Authority acknowledges the Entity's response and recommends that; The Accounting Officer should expedite the process of providing the Procurement and Disposal Unit with sufficient space, cabinets and shelves to enable proper maintenance of records on the Entity's procurement and disposal proceedings, as enshrined in section 44 (1) of the PPDA Act, Cap. 205.

2.1.4 Failure to review and update the procurement plan of the Entity.

According to the monthly reports, the Entity implemented procurements worth UGX 9,303,097,373 against the planned value of UGX 8,552,661,338. This resulted into implementation of procurement requirements worth UGX 750,436,035 outside the plan, which

resulted into 8.8% implementation rate above the plan. This was contrary to section 60 (2) of the PPDA Act, Cap. 205, that requires procuring and disposing entities to plan their procurement and disposal activities rationally. Furthermore, section 60 (7) of the PPDA Act, Cap. 205 empowers Procuring and Disposing Entities to review and update their procurement plans quarterly, wherever necessary. Table 4 below show the procurements that were procured outside the plan.

Table 4: 32 procurement requirements outside the plan

No.	Subject of Procurement	Procurement Method	Provider	Contract value (UGX)
1.	Supply of culverts for stone pitching Hamuhambo Shebeya Road	Frame work Contracts	Bojo Ventures Limited	5,450,000
2.	Supply of food to Councilors in council sitting	Frame work Contracts	Volcano hotel Rubanda Limited	2,250,000
3.	Hire of chain Excavator to works on Kashasha Ihunga Road	Frame work Contracts	Jostocontractors limited	80,500,000
4.	supply of gravel to work on Kashasha Ihunga road	Frame work Contracts	Ikasaco construction and supplies Co.Ltd	50,000,000
5.	Hotel Facilities supplied to human resource dept in HCM training	Frame work Contracts	Volcano hotel Rubanda Limited	1,625,000
6.	supply of food and refreshments to council	Frame work Contracts	Volcano hotel Rubanda Limited	2,250,000
7.	Supply of food for budget conference	Frame work Contracts	Volcano hotel Rubanda Limited	7,150,000
8.	supply of food for big catchup campaign	Frame work Contracts	Volcano hotel Rubanda Limited	4,790,000
9.	Hire of bull dozer to work on Kashasha Ihunga road	Frame work Contracts	S and R technical consults limited	58,100,000
10.	Supply of road maintenance equipment	Frame work Contracts	Jstof contractors limited	28,000,000
11.	Hire of chain Excavator to works on Kashasha Ihunga Road	Frame work Contracts	Jotso Constructors Limited	22,031,250
12.	Supply of printer to Administration Department	Frame work Contracts	St. Marys computer technologies limited	1,856,140
13.	Supply of meals for council sitting	Frame work Contracts	Volcano hotel Rubanda Limited	2,250,000
14.	Furnishing of production department office block	Quotation method	Andwyc constructors and suppliers limited	26,900,000

15.	Construction of stair case at Hamurwa Town council Office block	Quotation method	Rubanda General Constructors limited	34,809,428
16.	Supply of food to council and hire of seats	Frame work Contracts	Volcano Hotel Rubanda Limited	2,249,500
17.	Renovation of Natural Resources office	Micro Procurement	Bojo Ventures Limited	3,742,000
18.	Hire of road Equipment to works on Karondo-Kantora road	Frame work Contracts	S and R Technical Consults Limited	27,187,500
19.	Construction of placenta pits at kibuzigye and Mushanje Health Centre II's Rubanda District	Quotation method	Bengisha Solutions Company Ltd	28,787,420
20.	Construction of Third phase health offices block	Quotation method	Bonnar Company Limited	49,778,698
21.	Supply of food and Refreshments to council sitting on 27/05/2025	Frame work Contracts	Volcano Hotel Rubanda Limited	2,225,000
22.	Supply and Delivery of Science Kits and Chemical Reagents to Ruhija Seed Sec Schol	Frame work Contracts	Ndere Investment Limited	52,314,913
23.	Construction of protected springs in the district	Quotation method	Bakaruhire and Company Limited	63,380,000
24.	Supply of multi-purpose printer (under cordaid funding) for Administration Dept	Frame work Contracts	St Marys computer technologies limited	3,187,000
25.	Service of vibrat rollers	Frame work Contracts	Total Uganda ltd	2,075,000
26.	Supply of Additional Iron Sheets to Education Department	Frame work Contracts	Macro Engineering services limited	13,300,000
27.	Supply of Medical equipment to Mpungu Health Centre	Frame work Contracts	Rodrira Supplies Limited	142,481,000
28.	Supply of office Equipment to Production Department	Frame work Contracts	St Mary's computer technologies limited	10,165,000
29.	Additional Supply of Laboratory Equipment and chemicals for Ruhija seed secondary school	Open Domestic Bidding	Ndere Investment Limited	3,732,000
30.	Monitoring and supervision of production activities by Dec and sectoral committee members	Frame work Contracts	Agaba Services Limited	5,104,400

31.	Completion of ceiling of maternity ward at Nyambale HCIII Ikumba sub county	Quotation method	Bojo Ventures Limited	10,067,760
32.	Balance of Phase3 construction of health office block road	Quotation method	Bonnar Company Limited	2,697,026
Total				750,436,035

Implication

Procuring outside the plan compromises the effectiveness of procurement planning and potentially diverts resources to non-essential activities which could lead to domestic arrears.

Management Response

Whereas we agree that there might have been errors of not updating the procurement plan and omissions of may be implementing project which were in the departmental procurement plans and not captured in the consolidated procurement plan, but the projects listed above were part of our district procurement plan. For everything observed here, the Entity commits to pay keen attention and improve.

Authority's Comment

The Authority noted that the Entity submitted a procurement plan for FY 2024/2025 worth UGX 8,552,661,338, and the updated procurement plan was not submitted to the Authority for verification.

Recommendations

1. The User Departments and Procurement and Disposal Unit should regularly review and update their procurement plans quarterly, or as needed, and submit them to the Procurement and Disposal Unit for consolidation and approval before implementing any changes, in accordance with Section 60 (7) of the PPDA Act, Cap. 205.
2. The Contracts Committee should not approve any procurements requirements that are not reflected in the procurement plan contrary to Section 60 (10) of the PPDA Act, Cap. 205.

2.1.5 Confirmation of funding by the Chief Finance Officer without delegated Authority from the Accounting Office.

The Authority found that confirmation of funding for all the 10 sampled procurements worth UGX 4,335,435,847 was done by the Chief Finance Officer without delegation of the Accounting Officer, contrary to Section 28 (1)(f) of the PPDA Act, Cap. 205, that requires the Accounting Officer to be responsible for certifying the availability of funds to support the procurement or disposal activities.

Implication

This amounted to usurping powers of the Accounting Officer as enshrined under Section 28 (1) (f) of the PPDA Act, Cap. 205.

Management Response

The Procurement requisition Form 5 Pg 2 provides for four players ie (1) Request for Procurement By a member of the department, (2) Confirmation of a request by the Head of Department, (3)

Confirmation of Funding by Chief Finance Officer and (4) Approve to Procure by Accounting Officer. The presence of the Chief Finance Officer on this Document is to Advise the Accounting officer of the availability of Funds because the CAO may not be conversant with the funds of the system and their budgetary codes. If we have been doing it wrongly, we request to learn from this engagement on how to do it better.

Authority’s Comment

The Authority found the Entity’s response unsatisfactory because the Request for approval of procurement (Form 5) issued by the Authority provided for three stakeholders at initiation of procurement, that is; (1) Request for Procurement (Member of user department), (2) Confirmation of Request (Head of user department) and (3) Confirmation of Funding and approval to procure (Accounting Officer). Therefore, the query was maintained.

Recommendation

The Accounting Officer should ensure that, any other Officer that certifies the availability of funding for procurement or disposal activities in the Entity should have been delegated as enshrined in Regulation 16 (1) of the PPDA (Procuring and Disposing Entities) Regulations 2023.

2.1.6 Inadequate preparation of the Solicitation Documents

The Authority found inadequate solicitation documents in five procurements worth UGX. 724,116,548 that were prepared by the Procurement and Disposal Unit and User Departments. These inadequacies included among others; inclusion of the Entity’s supervision costs in the bills of quantities, lumping up cost estimates as block figures without detailed breakdown, and double costing of some items. This was contrary to regulation 44 (d) of the PPDA (Rules and Methods for Procurement of supplies, works and non-consultancy services) Regulations 2023, that require a Procuring and Disposing Entity when preparing each bidding document to ascertain that the basis of the prices and costs required are adequately defined so that they can be meaningfully compared and later inserted into the contract to represent the full cost of the procurement requirement. Details of the inadequacies are detailed in Table 5 below:

Table 5: Inadequate solicitation documents

No.	Subject of Procurement	Value (UGX)	Audit Findings
1.	Construction of a three-classroom block at Ruhonwa Pimary school Hamurwa subcounty	142,832,680	<ul style="list-style-type: none"> ➤ A sum of UGX 2,805,000 was provided for in the BOQs to cater for launching, site meetings, monitoring and supervision and commissioning of the project ➤ Estimates were in block figures, without providing a breakdown of the specific activities e.g Environmental protection, planting of 20 trees and other decorations and activities at UGX 500,000
2.	Construction of a three-classroom block at Mungara Primary school Muko Sub County	150,015,360	

No.	Subject of Procurement	Value (UGX)	Audit Findings
			<ul style="list-style-type: none"> ➤ Double costing of items in the BOQs such provisions for social safeguarding issues UGX 150,000, health, and safety and environmental and social management plan at UGX 600,000
3.	Supply of Roofing Materials to selected primary schools in Rubanda District	100,730,000	<ul style="list-style-type: none"> ➤ Estimates in block figures, without providing a breakdown of the specific activities e.g no breakdown for Environmental protection, planting of 20trees and other decorations and activities at UGX 300,000
4.	Construction of a three-classroom block at Kashasha PS in Kashasha T/C	130,739,004	<ul style="list-style-type: none"> ➤ UGX 5,240,000 for launching, site meetings, monitoring and supervision commissioning ➤ Double costing of items e.g provisional sum for social safeguarding issues at UGX 400,000, health, and safety, environmental and social management plan at UGX 300,000
5.	Phase1 Construction of Nyakasazi Water supply System in Nyamweru Subcounty	199,799,504	<ul style="list-style-type: none"> ➤ Asking for outdated requirements in the evaluation criteria. For example, a trading license for 2023 yet the financial year was 2024-2025 ➤ The contract included an amount worth UGX 420,000 under the bills of quantities item Q of the preliminaries but no tests were conducted. Also, UGX 800,000 for training of a local artisan though no proof of whether this was done. ➤ Environmental safeguards UGX 400,000, occupational health and safety UGX 600,000 and HIV AIDS prevention 650,000 were included as lumped up items in the BoQs without detailed activities to be undertaken
	Total	724,116,548	

Implication

Inclusion of supervision costs, double costing and providing block figures in the BOQs exposes the entity to a risk of inflated costs.

Management Response

Auditors Concern was well noted. Going forward all items in preliminary section shall be given independent costs. UGX 5,240,000 for launching, site meetings, monitoring and supervision commissioning concern was well noted. Going forward the cost to be broken down.

Authority Comment

The Authority noted the Entity's response and commends it for the approach to have a breakdown of the cost estimates.

Recommendation

The Head Procurement and Disposal Unit should desist from inclusion of items not meant to be in the BOQs, double costing, providing for block figures without detailed cost estimates and ensure that prices and costs are adequately defined in accordance with section 64 (2) of the PPDA Act, Cap. 205 and Regulation 44 (d) of the PPDA (Rules and methods for procurement of supplies, works and non-consultancy services) Regulations 2023.

2.1.7 Low Bidder participation

The Entity had low bidder participation in four procurement requirements worth UGX 1,153,578,040, which attracted on average one bidder during the bidding processes, contrary to section 49 of the PPDA Act, Cap. 205, that requires all procurement and disposal processes to be conducted in a manner that maximizes competition to achieve value for money. Procurements with low bidder participation are detailed in Table 6 below:

Table 6: Procurements with low bidder participation

SN	Subject of Procurement	Procurement Method	Amount (UGX)	Number of Bidders Invited/Shortlisted	Number of bids received
1.	construction of a three-classroom block at Ruhonwa Pimary school Hamurwa subcounty	Restricted Domestic Bidding	142,832,680	6	2
2.	Construction of a three-classroom block at Mungara Primary school Muko Sub County	Restricted Domestic Bidding	150,015,360	6	1

3.	Supply of roofing materials to selected primary schools in Rubanda District	RFQ	100,730,000	6	1
4.	Construction of additional school facility at Kibuzigye Seed school	Restrictive Domestic Bidding	760,000,000	6	1
Total			1,153,578,040		

Implication

Low participation of bidders leads to lack of competition in the Entity's procurement processes, as such not achieving value for money.

Management Response

The cause of low bidder participation is generally unknown to the Entity. But we have always shortlisted the required number of six bidders for most procurements only to realise a few, one, or none respond on the day of receipt of bids. However, the Entity has devised means to ensure that all supplier receive bid notices and acknowledge them. For quick and timely reach to bidders we shall always communicate to them electronically through their emails.

Authority Comment

The Authority noted the Entity's response and commends it for the approach to use electronic means to share bid invitations.

Recommendations

The Accounting Officer should:

1. Conduct a bidders' conference or bid investigation through the Internal Auditor to find out why the bidders that prequalified with the Entity do not turn up when shortlisted and address the concerns. This will improve the level of confidence bidders have in the procurement processes of the Entity, thus, maximizing competition and achieve value for money as enshrined in Section 49 of the PPDA Act, Cap. 205;
2. Ensure that all communications to bidders are conducted in writing as required under Section 59 (1) of the PPDA Act, Cap. 205, and the Entity may use electronic communication through bidder registered emails in the prequalification bid profiles in order to promote transparency, accountability and fairness as enshrined in Section 48 of the PPDA Act, Cap. 205.

2.1.8 Irregularities at Evaluation

The Authority found irregularities in evaluation as detailed below:

i. Failure to sign evaluation reports by some Evaluation Committee Members.

The Authority found that evaluation reports for three procurement requirements worth UGX 480,553,86 were not signed by all Evaluation Committee members, contrary to Regulation 4 (3) and (14) of the PPDA (Evaluation) Regulations 2023 requires that a meeting of an Evaluation Committee not to be held unless all the members are present, and the evaluation report to be signed by all the members, which was not done. This could have been due to disagreement by some of the members or failure to involve all members of the committee during evaluation. Procurements with evaluation reports not signed by all members of Evaluation Committee are detailed in Table 7 below.

Table 7: Procurements with evaluation reports not signed by all EC members

Sn	Subject of Procurement	Contract Value	Approved EC Members		Remarks
1.	Construction of a three-classroom block at Mungara Primary school Muko Sub County.	150,015,360	1. Mr. Melkiades Asiimwe	Inspector of Schools	Did not sign
			2. Mr. Bob Bwebare	Ass. Engineering Officer	
			3. Ms. Pamella Katushabe	Senior Environment Officer	
			4. Mr. Medard Asiimwe	Head PDU	Signed
2.	Construction of a three-classroom block at Kashasha PS in Kashasha T/C	130,739,004	1. Mr. Melkiades Asiimwe	Inspector of Schools	Did not sign
			2. Mr. Medard Asiimwe	Head PDU	Signed
			3. Mr. Bob Bwebare	Ass. Engineering Officer	Did not sign
			4. Ms. Pamella Katushabe	Senior Environment Officer	
			5. Mr. Tophil Sabiiti	SCDO	
3.	Phase1 Construction of Nyakasazi Water supply System in Nyamweru Subcounty	199,799,504	1. Mr. Micheal Bizimana	Ass. Water Officer	Did not sign
			2. Mr. Medard Asiimwe	Head PDU	Signed
			3. Mr. Ronald Murasanyi	Procurement Officer	Signed

			4. Ms. Pamela Katushabe	Senior Environment Officer	Did not sign
			5. Mr. Tophil Sabiiti	SCDO	
	Total	480,553,868			

Implication

Failure by the Evaluations Committee to perform its roles and functions affects the independence of the Entity's procurement stakeholders, leading to a risk of lack of transparency and unfairness in the procurement processes.

Management Response

By the time of audit, the evaluation reports had been filed some without being fully signed but the members who did the evaluation of bids signed and they are now fully signed and available for verification.

Authority Comment

The Authority noted the Entity's response. However, the evaluation reports were signed retrospectively after the audit raised the finding.

Recommendation

The Accounting Officer should task the Head Procurement and Disposal Unit to ensure that Evaluation Committee members sign off evaluations reports at the end of each evaluation exercise in accordance with Section Regulations 4 (3) and (14) of the PPDA (Evaluation) Regulations 2023.

ii. Non adherence to the set evaluation criteria

The Authority found that Headford Machinery Limited was recommended for award of contract by the Evaluation Committee for Phase1 Construction of Nyakasazi Water supply System in Nyamweru Subcounty worth UGX 199,799,504 yet the bidder did not meet the evaluation criteria that was set in the bid document. This resulted to award of contract to a non-compliant bidder, contrary to section 76 (3) of the PPDA Act, Cap. 205, which states that "*no evaluation criteria, other than that stated in the bidding document, shall be taken into account*". The deviations from the set criteria are detailed in Table 8 below:

Table 8: Deviations from the set evaluation criteria

No	Requirements in evaluation Criteria	Specific Breach
i.	Participation as contractor, management contractor, or subcontractor, in at least Two (02) contracts within the last Five (05) years, each with a value of at least UGX 391,110,196 , that have been successfully and substantially completed (at least 70 percent complete);	The BEB M/s Headford Machinery Limited demonstrated participation as contractor, management contractor, or subcontractor, in at least Two (02) contracts within the last Five (05) years, each with a value of at least UGX 100,000,000 , that had been successfully and substantially

		completed (at least 70 percent complete)
ii.	Financial resources such as liquid assets, unencumbered real assets, lines of credit, and other financial means, other than any contractual advance payments to meet the cash-flow requirement UGX. 391,110,196	Headford demonstrated cash-flow of UGX 150,000,000.

Implication

Non adherence to evaluation criteria set in the solicitation document compromises fairness of the evaluation process and is unethical which results in award of contract to non-responsive bidders that puts the success of contract execution at risk of failure.

Management Response

We shall ensure that, the Evaluation Committees adhere to the evaluation criteria set out in the solicitation document and eliminate bidders that do not substantially meet the requirements in accordance with Regulations 5(1) & 19(4) of the PPDA (Evaluation) Regulations 2023. The deviation detected was waived by the fact that the bid had attracted only one bidder-Headford machinery Ltd, there was no other bidder that was meeting the criteria and that he was unfairly treated. The Entity had run out of time to do readvertising.

Authority Comment

The Authority noted the Entity's response. However, the Evaluation Committee did not to adhere to set evaluation criteria on experience of the contractor which was waived and could result in to awarding a contract to an incompetent firm.

Recommendation

The Contracts Committee and Procurement and Disposal Unit should ensure that, the Evaluation Committee(s) adhere to the evaluation criteria set out in the solicitation document and eliminate bidders that do not substantially meet the requirements in accordance with Regulations 5(1) & 19(4) of the PPDA (Evaluation) Regulations 2023.

2.1.9 Irregularities in the use of Force Account Mechanism

The Entity had irregularities in the use of Force Account Mechanism for the Mechanized maintenance of Kashasha Ihunga Road in Ikumba Sub County and Nshanjare Town Council in partnership with IFDC worth UGX 1,620,984,880. These irregularities included;

- i. Failure to prepare Force on Account cost estimates and materials schedules, fuel and labour.
- ii. Spending above the approved roads workplan
- iii. Inadequate accountabilities such as failure to prepare progress reports and works completion certificates among others.

The above irregularities are detailed in Table 9 below:

Table 9: Irregularities in the use of Force Account Mechanism

Subject of Procurement	Amount	Findings
Mechanized maintenance of Kashasha Ihunga Road in Ikumba Sub County and Nshanjare Town Council in partnership with IFDC.	1,620,984,880	<ul style="list-style-type: none"> • The Entity spend was above the approved budget and workplan. The fourth Quarter Road Grant Report to Ministry of Works and Transport indicated that the approved annual cost estimates for the road were UGX 300,000,000. The Entity however spent UGX 405,307,250. • The Entity did not prepare a Force Account cost estimate schedule for materials, fuel and allowances totaling to the budget of UGX 300,000,000 that was to be funded from the Road Grant contrary to Annexes 4a and 4b of the Ministry of Works and Transport Road Maintenance Grant Implementation Guidelines 2024-2025 • The Entity did not prepare a schedule of actual materials, labor and fuel used totaling to UGX 405,307,250 contrary to Annexes 4b and 5b of the Road Grant Guidelines • The Entity did not provide accountability in terms of filled work sheets for daily work executed, consumption of materials, fuel consumption schedules, attendance for labor, and equipment log sheets • The Force Account Manager did not prepare progress reports and completion reports for the road works undertaken,

Implication

Failure to prepare cost estimates and accountabilities for the used funds increases the risk of abuse of public funds by the implementing officers and compromises the principles of accountability and value for money. This could lead to potential financial loss worth of UGX 405,307,250.

Management Response

The Road was implemented under partnership with IFDC whereby the District was to contribute 50%. The spent amount was within the threshold agreed upon in memorandum of understanding. All expenditures were approved by the District roads committee as evidenced by the minutes of the District Roads Committee of 18th August 2025. The cost estimates were prepared and hereby attached for verification. Schedule of actual materials, labor and fuel used totaling to UGX 405,307,250 were prepared and are hereby attached for verification. Accountabilities in terms of filled work sheets for daily work executed, consumption of materials, fuel consumption schedules, attendance for labor, and equipment log sheets were prepared and here by attached for verification.

The Authority Comment

The Entity did not provide all the evidence, attached was the District Roads Committee minute extract no. 2 of October 2024 and a revised workplan of Financial Year 2024/2025 for UGX 1,000,000,000 under the Roads and Engineering Department. No other documents were attached for verification. Therefore, the query is maintained.

Recommendation

The Accounting Officer should;

- i. Always task the Force Account Manager and Supervisor to prepare and submit daily work sheets for works executed, schedules for materials used, daily attendance sheets for labour, equipment mileage logs, and fuel consumption schedules as accountability for implemented works under Force Account Mechanism in Financial Year 2024/2025 as enshrined in Annex 4b of the Ministry of Works and Transport Road Maintenance Grant Implementation Guidelines 2024-2025 and Regulation 6(5)(a) of the PPDA (Force Account Mechanism) Regulations 2014.
- ii. Task the Internal Audit to investigate the unaccounted-for Road Funds worth UGX. 405,307,250 and provide a report that will be submitted to the Authority as part of the status of implementation of the audit recommendations after four months of receipt of this report.

2.2 COMPLIANCE OF THE ENTITY’S DISPOSAL PROCESSES WITH THE PROVISIONS OF THE PPDA ACT, Cap. 205, AND THE ATTENDANT REGULATIONS, 2023.

2.2.1 Failure to prepare a disposal plan for FY 2024/2025

The Accounting did not constitute a Board of Survey to review the Entity’s assets for disposal, subsequently the Entity did not prepare and submit a disposal plan for Financial Year 2024/2025, contrary to section 60 (2) of the PPDA Act, Cap. 205 that requires a Procuring and Disposing Entity to plan its procurement and disposal rationally, and regulation 2(1) of the PPDA (Disposal of Public Assets) Regulations 2023.

Implication

Failure to have a disposal plan for each Financial Year resulted in to the Entity not disposing of any assets exposing them to further loss in value due to depreciation and vandalism.

Management Response

We admit there was a delay in the appointment of Board of Survey Committee. But they were later appointed and the Board of Survey report is now in place and the Entity is going to prepare a disposal plan which shall enable us to board off some assets.

The Authority Comment

The Entity did not provide a copy of a Board of Survey report for verification. Therefore, the query was maintained.

Recommendation

The Accounting Officer should constitute a Board of Survey for each financial year; to review the Entity’s assets for disposal as required in Regulation 2 (1) of the PPDA (Disposal of Public Assets) Regulations 2023 and task the Head Procurement and Disposal Unit to prepare a disposal plan for all assets identified by the board of survey report in accordance with Section 60 (1) of the PPDA Act, Cap. 205.

2.2.2 Failure to dispose of obsolete assets

The Entity did not dispose of obsolete assets contrary to regulation 2 of the PPDA (Disposal) Regulations 2023. The obsolete assets recommended for disposal are detailed in Table 10 below:

Table 10: List of obsolete assets

No.	Item to be disposed of	Tag	Number
1.	Desktop	NA	3
2.	Printer	NA	1
3.	Photocopier	NA	3
4.	Generator	NA	2
5.	Metalic tray	NA	25
6.	Yamaha	LG 0310-13	1
7.	Yamaha DT	UBA 007 Z	3
		UPW 504	
		UG 0299 R	
8.	Jialing	UG 0262 R	9
		UG 2040 R	

		UG 1717 R	
		UG 17337 R	
		UG 1723 R	
		UG 1542 R	
		UG 17288 R	
		UG 2703 M	
		UG 2912 M	
9.	LandRover	UG 0003 R	1
10.	Nissan Hard body	UG 221 M	1
11.	Mitsubishi	UG 0427 M	1
12.	Jiafang	LG 0034-13	1
13.	Iron sheets	NA	64
14.	Motor Vehicles spare parts	NA	Various
15.	Mattresses	NA	50
16.	Plastic Plates	NA	60
17.	Solar Systems	NA	3

Figure 2: Pictures of some obsolete assetes

Figure 2: Obsolete assets are spread all over the compound





The pictures above show obsolete assets for disposal as at 1st October 2025

Implication

Failure to dispose of obsolete Entity's assets leads to further deterioration and loss of value of the public assets.

Management response

In the past we have ever processed the disposal of most of these obsolete assets but were hampered by the fact that we did not have title to the said assets especially the old vehicles. Those vehicles belong to the mother district of Kabale District Local Government and some Ministries like Ministry of Health. Rubanda District Local Government does not have their logbooks. Now that the Board of Survey report for 2024-25 is in place we are going to implement its recommendations. We have gotten a buyer who does not mind about presence of logbooks. We shall seek the Authority's advice on how to undergo such a disposal. The other items are of less or no value which can either be disposed by donation or destruction.

The Authority's Comment

The Authority acknowledged the Entity's response; however, the Entity did not provide a copy of the Board of Survey report for verification

Recommendation

The Accounting Officer should prioritize the disposal of obsolete assets listed in table 9 above, in accordance with Regulation 2 of the PPDA (Disposal of Public Assets) Regulations 2023.

2.3 EFFICIENCY AND EFFECTIVENESS IN CONTRACT IMPLEMENTATION INCLUDING THE APPLICATION OF ENVIRONMENTAL, SOCIAL, HEALTH AND SAFETY (ESHS) REQUIREMENTS

The following anomalies were noted:

2.3.1 Delayed contract execution

There was delay in execution of works for Upgrade of Muko Health Centre IV to District Hospital implemented by Ministry of Defense and Veterans Affairs that signed an implementation agreement with the Entity to execute phase one of the works at a cost of UGX 8,250,232,009, contrary to Section 51 of the PPDA Act, Cap 205, which mandates efficiency in procurement processes. Although a total of UGX 7,067,820,000 was advanced to MODVA, the execution of the works had delayed by 226% worth 827 calendar days as detailed in Table 11 below:

Table 11: Time progress on the Upgrade of Muko Health Centre IV to District Hospital

Time Progress	Details
Contract Start Date	26-Jun-23
Planned Contract end Date	26-Jun-24
Contract Period	366 Days
Measurement Date	30-Sep-25
Time Taken	827 Days
Time Progress.	226%

Implication

Delayed execution of the construction works of the hospital have caused delay in completion of the project as such denying the intended beneficiaries access to quality health services.

Management Response

The office of the Chief Administrative Officer together with the District Council have been following up with the UPDF Engineering Brigade and Ministry of Defense and veteran affairs about the delays. Evidence of follow up letters is attached. The UPDF Engineering Brigade is still on site implementing the works.

The Authority's Comment

The Authority acknowledges the Entity's response; however, the Entity did not constitute a contract management team to supervise the progress of the project.

Recommendation

The Accounting Officer should follow up with the UPDF Engineering Brigade and Ministry of Defence and veteran affairs and cause a meeting to discuss the causes of delays and strategies on how best to expedite the project to logical completion.

2.3.2 Expired Contracts

There were expired contracts/implementation agreements for execution of works for two projects worth UGX 8,450,031,513. However, the agreements were not renewed even though the works were not complete. The projects with expired contract/implementation agreements are detailed in Table 12 below:

Table 12: Projects with Expired contract/implementation agreements

No.	Subject of procurement and amount	Findings
1.	Upgrade of Muko Health Centre IV to District Hospital UGX 8,250,232,009	The implementation agreement expired on 26 th June 2024; however, it was not renewed
2.	Phase I Construction of Nyakasazi Water supply System in Nyamweru Subcounty UGX 199,799,504	The Contractor was still on site as at 30 th September 2025, even though the contract had expired on 27 th June 2025 and not renewed.

Implications

Implementing projects with expired contract agreements carries legal and financial risks since there is no binding agreement between the Entity and the Contractors.

Management Response

The contracts management team will be composed and appointed going forward and will ensure that they accomplish their obligations as per PPDA regulations. Necessary steps are being done to renew the expired contracts.

Authority Comment

The Authority noted the Entity's response and the need to strengthen contracts management.

Recommendation

The Accounting Officer should;

- i. Always appoint Contract Managers for each procurement and task them to have all the contract obligations completed as required under Regulation 52 (3) (vi) of the PPDA (Contracts) Regulations 2023 and should ensure that where there is justifiable need for contract extension, this is done before contract expiry.
- ii. Cause the District Engineer to evaluate the works done on each project in Table 12 above with an objective of ascertaining the scope and value of the remaining works so that they can be tendered out to have contractors on board with valid contracts that will enable execution of works to completion.

2.3.3 Failure to appoint Contract Management Teams

The Entity did not appoint contract management teams for two projects worth UGX 8,450,031,513, contrary to regulation 52 (1) of the PPDA (Contracts) Regulations 2023 that require a contract manager to manage the obligations and duties of the Procuring and Disposing Entity specified in the contract and make certain that the provider performs the contract in accordance with the terms and conditions specified in the contract. The details and findings are tabulated in Table 13 below;

Table 13: Contracts that did not have contract management teams

No.	Subject of procurement and amount	Findings
1.	Upgrade of Muko Health Centre IV to District Hospital UGX 8,250,232,009	i. There was no record of formal appointment of a supervising engineer and a clerk of works to

		<p>undertake the daily supervision as required by Article 11.0 of the Implementation Agreement;</p> <p>ii. No Project Implementation Plan contrary to Article 8.2 of the Agreement of the Implementation agreement;</p> <p>iii. There was no evidence of monthly project management meetings, contrary to Article 10.0 of the Implementation Agreement that required the project management team comprising of a technical representative from MoDVA, RDLG and MoWT to hold monthly project management meetings to review project progress.</p> <p>iv. No evidence to indicate daily supervision and monthly reporting of the project, contrary to Article 11 of the Implementation Agreement that required the district to be responsible for the day-to-day supervision of works through a qualified project Engineer and a Clerk of Works who shall approve all materials and works and submit monthly reports to the Chief Administrative Officer.</p> <p>v. There was no record of valuation statements certified by the Project Manager to assess the physical progress of works</p>
2.	Phase I Construction of Nyakasazi Water supply System in Nyamweru Subcounty UGX 199,799,504	As at the end of the original contract period on 27 th June 2025, the contractor had only executed works worth UGX 37,089,966 amounting to only 18.5% of the contract amount. The Entity had not issued any warning letters, held management meetings, site meetings, or received any early warnings from the contract.

Implication

Poor contract management may result in poor performance of contractor and non-compliance to the terms and conditions set in the contract which could hinder achievement of value for money.

Management Response

The contracts management team will be composed and appointed going forward and will ensure that they accomplish their obligations as per PPDA regulations.

Recommendation

The Accounting Officer should ensure that Contract Manager(s) are appointed for all procurement and ensure they perform the obligations and duties of the Procuring and Disposing Entity as specified in the contracts and as enshrined in regulation 52 (1) of the PPDA (Contracts) Regulations 2023.

CHAPTER 3: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

3.1 Overall procurement and disposal audit performance

The performance of Rubanda District Local Government for the Financial Year 2024/2025 was Moderately satisfactory with an overall weighted average risk rating of **51%**

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 14 below:

Table 14: Entity's performance

Risk rating	No.	%No.	Value (UGX)	Value %	Weights	Total weighted score	
						By No.	By value
High risk	2	20	1,820,784,384	42.0	0.6	12	25.2
Medium risk	3	30	1,188,583,419	27.4	0.3	9	8.2
Low risk	4	40	1,183,587,044	27.3	0.1	4	2.7
Satisfactory	1	10	142,481,000	3.3	0.0	0	0
Total	10	100	4,335,435,847	100	1	25.0	36.2

$$\text{Weighted average (By No.)} = \frac{\text{Sum of weighted score}}{60} \times 100 = \frac{25}{60} \times 100 = 41.7$$

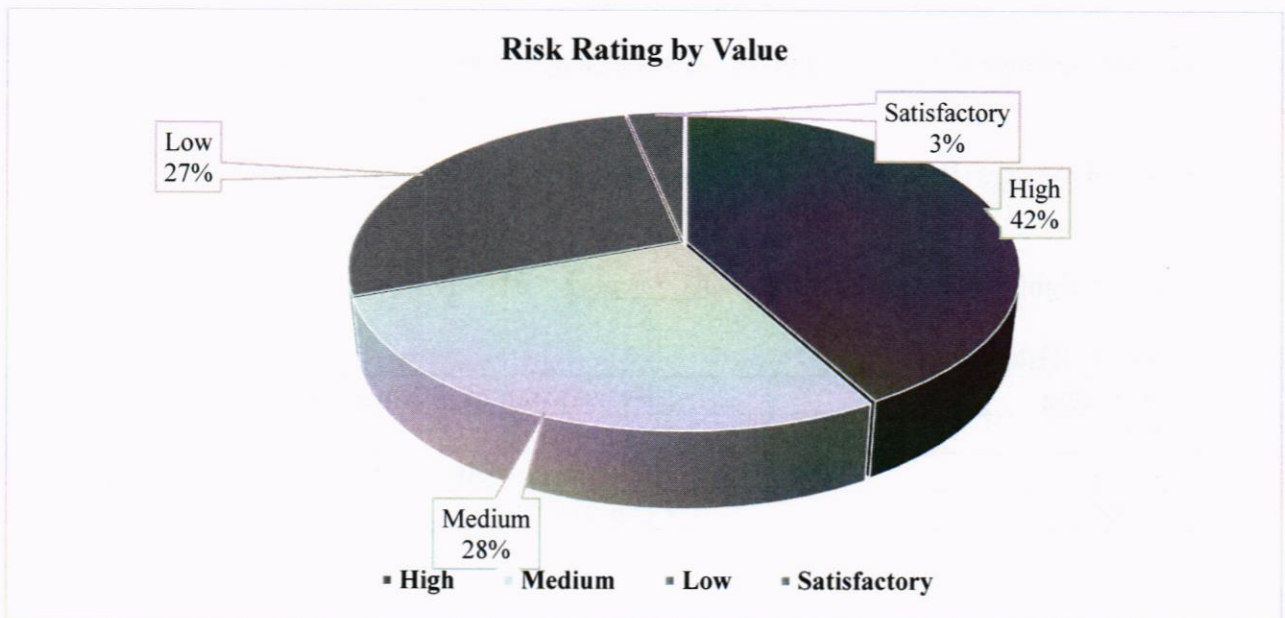
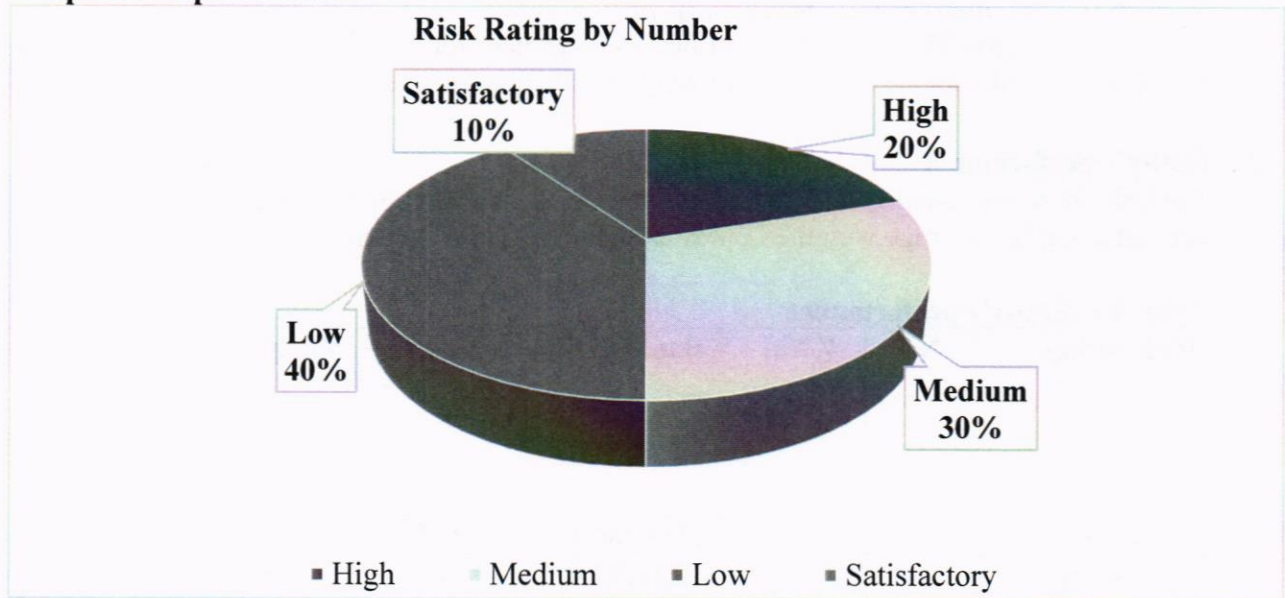
$$\text{Weighted average (By value)} = \frac{\text{Sum of weighted score}}{60} \times 100 = \frac{36.1}{60} \times 100 = 60.2$$

$$\text{Overall weighted average risk rating} = \frac{41.7 + 60.2}{2} = 51$$

Table 15: Risk rating

Risk rating	Description of performance
0-30%	Satisfactory
31-70%	Moderately satisfactory
71-100%	Unsatisfactory

Graphical Representation



3.3 Recommended action plan

The Entity should implement the following recommendations in Table 16 below in order to improve its performance.

Table 16: Recommended action plan

No.	Responsible Officer	Target date
1.	Internal Auditor:	
	Should monitor the status of the implementation of PPDA audit recommendations within the specified time frame to improve the Entity's performance in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205.	June 2026
2.	The Accounting Officer should:	
i.	Liaise with the Authority to conduct a capacity building and induction training for all procurement and disposal stakeholders in the Entity as such the Accounting Officer, Contacts Committee, Procurement and Disposal Unit and User Departments to equip them with adequate procurement and disposal knowledge and skills required to execute their roles and responsibilities as enshrined in Sections 28, 30, 31,32, 33, 34 of the PPDA Act, Cap. 205;	June 2026
ii.	Provide Procurement and Disposal Unit with sufficient space, cabinets and shelves to enable proper maintenance of records on the Entity's procurement and disposal proceedings, as enshrined in section 44 (1) of the PPDA Act, Cap. 205;	June 2026
iii.	Ensure that, any other Officer that certifies the availability of funding for procurement or disposal activities in the Entity should have been delegated as enshrined in Regulation 16 (1) of the PPDA (Procuring and Disposing Entities) Regulations 2023;	June 2026
iv.	Conduct a bidders' conference or bid investigation through the Internal Auditor to find out why the bidders that prequalified with the Entity do not turn up when shortlisted and address the concerns. This will improve the level of confidence bidders have in the procurement processes of the Entity, thus, maximizing competition and achieve value for money as enshrined in Section 49 of the PPDA Act, Cap. 205;	June 2026
v.	Ensure that all communications to bidders are conducted in writing as required under Section 59 (1) of the PPDA Act, Cap. 205, and the Entity may use electronic communication through bidder registered emails in the prequalification bid profiles in order to promote transparency, accountability and fairness as enshrined in Section 48 of the PPDA Act, Cap. 205;	June 2026
vi.	Task the Internal Audit to investigate the unaccounted-for Road Funds worth UGX. 405,307,250 and provide a report that will be submitted to the Authority as part of the status of implementation of the audit recommendations after four months of receipt of this report.	June 2026
vii.	In future, task the Force Account Manager and Supervisor to prepare and submit daily work sheets for works executed, schedules for materials used, daily attendance sheets for labour, equipment mileage	June 2026

	logs, and fuel consumption schedules as accountability for implemented works on a daily basis for approval in accordance with Regulation 6(5)(a) of the PPDA (Force Account Mechanism) Regulations 2014;	
viii.	Constitute a Board of Survey for each financial year to review the Entity's assets for disposal as required in Regulation 2 (1) of the PPDA (Disposal of Public Assets) Regulations 2023 and task the Head Procurement and Disposal Unit to prepare a disposal plan for all assets identified by the board of survey report in accordance with Section 60 (1) of the PPDA Act, Cap. 205;	June 2026
ix.	Follow up with the respective Entities that own the said assets and prioritize the disposal of obsolete assets listed in table 8 above, in accordance with Regulation 2 of the PPDA (Disposal of Public Assets) Regulations 2023; and	June 2026
x.	Always appoint Contract Managers for each procurement and task them to have all the contract obligations completed before the expiry of the contracts as required under Regulation 52 (3) (vi) of the PPDA (Contracts) Regulations 2023 and task them to ensure that where there is justifiable need for contract extension, it is done before contract expiry.	June 2026
xi.	Cause the District Engineer to evaluate the works done on the upgrade of Muko Health Centre IV to District Hospital and Phase1 Construction of Nyakasazi Water supply System in Nyamweru Subcounty by the respective contractors with an objective of ascertaining the scope and value of the remaining works so that they can be tendered out to have contractors on board with valid contracts that will enable execution of works to completion.	June 2026
3.	Contract Committee should:	
i.	Not approve any procurements requirements that are not reflected in the procurement plan contrary to Section 60 (10) of the PPDA Act, Cap. 205.; and	June 2026
ii.	Ensures that Evaluation Committees strictly adhere to the evaluation criteria set out in the solicitation document in accordance with Section 76 (3) of the PPDA Act, Cap. 205, and conducts quality assurance of the evaluation reports before authorizing as enshrined in Section 31 (1) of the PPDA Act, Cap. 205.	June 2026
4.	Procurement and Disposal Unit should:	
i.	Ensure that Evaluation Committee(s) adhere to the evaluation criteria set out in the solicitation documents and eliminate bidders that do not substantially meet the requirements in accordance with Regulations 5(1) & 19(4) of the PPDA (Evaluation) Regulations 2023;	June 2026
ii.	Ensure that all Evaluation Committee members sign off e evaluations reports in accordance with Regulations 4 (3) and (14) of the PPDA (Evaluation) Regulations 2023;	June 2026
iii.	Desist from inclusion of items not meant to be in the BOQs, double costing, providing for block figures without detailed cost estimates and	June 2026

	ensure that prices and costs are adequately defined in accordance with section 64 (2) of the PPDA Act, Cap. 205 and Regulation 44 (d) of the PPDA (Rules and methods for procurement of supplies, works and non-consultancy services) Regulations 2023.	
5.	The User Departments should; Regularly review and update their procurement plans quarterly, or as needed, and submit them to the Procurement and Disposal Unit for consolidation and approval before implementing any changes, in accordance with Section 60 (7) of the PPDA Act, Cap. 205	June 2026

Appendix 1: Risk Rating Criteria

RISK	DESCRIPTION	AREA	IMPLICATION
<p>HIGH</p> <p>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.</p> <p>Significant deviations from established policies and principles and/or generally accepted industry standards will normally be rated "high".</p>		<p>Planning: Lack of or failure to procure within the approved plan</p>	<p>This implies emergencies and use of the direct procurement method which affects competition and value for money.</p>
		<p>Bidding Process: Use of wrong/inappropriate procurement methods, failure to seek Contracts Committee approvals and usurping the powers of the PDU.</p>	<p>This implies use of less competitive methods which affects transparency, accountability and value for money.</p>
		<p>Evaluation: Use of inappropriate evaluation methodologies or failure to conduct evaluation.</p>	<p>This implies financial loss caused by awarding contracts at higher prices or shoddy work caused by failure to recommend award to a responsive bidder.</p>
		<p>Record Keeping: Missing procurement files and missing key records on the files namely; solicitation document, submitted bids, evaluation report and contract.</p>	<p>This implies that one cannot ascertain the audit trail namely; whether there was competition and fairness in the procurement process.</p>
		<p>Fraud/forgery: Falsification of Documents</p>	<p>This implies lack of transparency and value for money.</p>
		<p>Contract Management: Payment for shoddy work or work not delivered.</p>	<p>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</p>
<p>MEDIUM</p> <p>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</p>		<p>Planning: Lack of initiation of procurements and confirmation of funds.</p>	<p>This implies committing the Entity without funds thereby causing domestic arrears.</p>
		<p>Bidding Process: Deviations from standard procedures namely bidding</p>	<p>This implies lack of efficiency, standardisation and avoiding competition.</p>

RISK	DESCRIPTION	AREA	IMPLICATION
	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	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.	
	“medium” provided that there is sufficient evidence of “hands on management control and oversight” at an appropriate level of seniority.	Procurement Structures: Lack of procurement structures	This implies lack of independence of functions and powers and interference in the procurement process.
		Record Keeping: 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.
		Contract and Contract Management: 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.	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.
		Failure by the Entity to incorporate in the solicitation document aspects of gender, social inclusion, environment, health and safety. Aspects of gender, social inclusion, environment, health and safety not covered by the contractor during contract implementation.	

RISK	DESCRIPTION	AREA	IMPLICATION
LOW	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 compliance with detailed procedures.	Planning: Lack of procurement reference numbers.	This leads to failure to track the procurements which leads to poor record keeping.
		Bidding Process: Not signing the Ethical Code of Conduct	This leads to failure to declare conflict of interest and lack of transparency.

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.

Annex 2: Sample list for the Compliance Inspection of Rubanda District Local Government

Sn	Procurement Reference	Subject of procurement	Method of procurement	Provider	Contract Value
1.	RUBA	Upgrade of muko health centre iv to a district hospital	Direct Method	MOD (UPDF)	1,000,000,000
2.	RUBA921/WRKS/2024-2025/00007	construction of a threee classroom block at Ruhonwa Pimary school Hamurwa subcounty	Quotation method	Trejing Engineering Service Limited	142,832,680
3.	RUBA921/WRKS/2024-20225/00008	Construction of a three-classroom block at Mungara Primary school Muko Sub County	Quotation method	Akizo Constructors Uganda Limited	150,015,360
4.	Force Account	Mechanized maintenance of Kashasha Ihunga Road in Ikumba Sub County and Nshanjare Town Council in partnership with IFDC.	Force Account Mechanism	Works Department	1,620,984,880
5.	RUBA921/WRKS/2024-2025/00038	PhaseI Construction of Nyakasazi Water supply System in Nyamweru Subcounty	Quotation method	Headford Machinery Limited	199,799,504
6.	MoES-RUBA921/UGIFT/WRKS/2024-2025/00001	Construction of additional school facility at Kibuzigye Seed school	Open Domestic Bidding	Genes Uganda limited	760,000,000
7.	RUBA921/SPLS/2024-2025/00001	Supply of Roofing Materials to selected primary schools in Rubanda District	Quotation method	Macro Engineering Services limited	100,730,000
8.	RUBA921/WRKS/2024-2025/00024	Phase 1 Rehabilitation of Rweseyeza Gravity flow scheme in Bufundi Sub County	Quotation Method	Bakaruhire and Company Limited	87,853,419
9.	MOH/SUPLS/2024-2025/00023/Lot 12	Supply of Medical equipment to Mpungu Health Centre	Frame work contract	Rodrisa Supplies Limited	142,481,000
10.	RUBA921/WRKS/2024-2025/00006	Construction of a three-classroom block at Kashasha PS in Kashasha T/C	Quotation Method	Aziko Constructor Uganda Limited	130,739,004
Total					4,335,435,847

Annex 3: Findings and rating on the individual contracts reviewed

Sn	Procurement Reference	Subject of procurement	Contract Value	Risk Rating	Findings
1.	Force Account Mechanism	Mechanized maintenance of Kashasha Ihunga Road in Ikumba Sub County and Nshanjare Town Council in partnership with IFDC.	1,620,984,880	High	<ul style="list-style-type: none"> • The Entity's spend was above the approved budget and work plan • The Entity did not prepare a schedule of actual materials, labor, allowances and fuel used totaling to UGX 405,307,250 contrary to Annexes 4b and 5b of the Road Grant Guidelines. • The Entity did not prepare accountability for the works executed
2.	RUBA921/WRKS/2024-2025/00038	Phase1 Construction of Nyakasazi Water supply System in Nyamweru Subcounty	199,799,504	High	<ul style="list-style-type: none"> • The shortlisted providers did not have the capability to undertake construction of a water system works as they had been prequalified under protection of water springs. • Delayed payment and pending payment claim. • Delayed contract completion. As at the end of the original contract period on 27th June 2025, the contractor had only executed works worth UGX 37,089,966 amounting to only 18.5% of the contract amount. The Entity had not issued any warning letters. • Executing an expired contract. The Authority noted that as of 30th September 2025, the Contractor was still on site even though the contract had expired on 27th June 2025.

3.	RUBA	Upgrade of muko health centre iv to a district hospital	1,000,000,000	Medium	<ul style="list-style-type: none"> • Delayed execution works • The implementation agreement expired on 26th June 2024; however, it was not renewed • There was no record of formal appointment of a supervising engineer and a clerk of works to undertake the daily supervision as required by Article 11.0 of the Implementation Agreement; • No Project Implementation Plan contrary to Article 8.2 of the Agreement of the Implementation agreement; • There was no evidence of monthly project management meetings, contrary to Article 10.0 of the Implementation Agreement that required the project management team comprising of a technical representative from MoDVA, RDLG and MoWT to hold monthly project management meetings to review project progress. • No evidence to indicate daily supervision and monthly reporting of the project, contrary to Article 11 of the Implementation Agreement that required the district to be responsible for the day-to-day supervision of works through a qualified project Engineer and a Clerk of Works who shall approve all materials and works and submit monthly reports to the Chief Administrative Officer. • There was no record of valuation statements certified by the Project
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					Manager to assess the physical progress of works
4.	RUBA921/SPLS/2024-2025/00001	Supply of Roofing Materials to selected primary schools in Rubanda District	100,730,000	Medium	<ul style="list-style-type: none"> • Providing for items in the quotation such launching, site meetings, monitoring and supervision commissioning (5,240,000), yet such items are not supposed to be covered by the provider • Double costing of items in the quotation
5.	RUBA921/WRKS/2024-2025/00024	Phase 1 Rehabilitation of Rweseyeza Gravity flow scheme in Bufundi Sub County	87,853,419	Medium	<ul style="list-style-type: none"> • Submission of an expired PPDA Certificate by the contractor Bakaruhire and Company Limited. The certificate submitted with Reference Number PRV/WRKS/SUPLS/22012786/JAN/22 had expired on 27th January 2023 yet bid closing was on 8th August 2024.
6.	RUBA921/WRKS/2024-2025/00007	construction of a three classroom block at Ruhonwa Pimary school Hamurwa subcounty	142,832,680	Low	<ul style="list-style-type: none"> • Low Bidder participation • Double costing of items in the BOQs
7.	RUBA921/WRKS/2024-2025/00008	Construction of a three-classroom block at Mungara Primary school Muko Sub County	150,015,360	Low	<ul style="list-style-type: none"> • Low Bidder participation • Double costing of items in the BOQs
8.	MoES-RUBA921/UGIFT/WRKS/2024-2025/00001	Construction of additional school facility at Kibuzigye Seed school	760,000,000	Low	<ul style="list-style-type: none"> • Low Bidder participation • Double costing of items in the BOQs
9.	RUBA921/WRKS/2024-2025/00006	Construction of a three-classroom block at Kashasha PS in Kashasha T/C	130,739,004	Low	<ul style="list-style-type: none"> • Low Bidder participation • Double costing of items in the BOQs

10.	MOH/SUPLS/2024 -2025/00023/Lot 12	Supply of Medical equipment to Mpungu Health Centre	142,481,000	Satisfactory	No exceptions were found
Total			4,335,435,847		