



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

**CONTRACT AUDIT REPORT OF PROCUREMENTS ON SELECTED CASES IN  
BUSHENYI DISTRICT LOCAL GOVERNMENT**

**CONTRACT MONITORS: WESTERN ANKOLE CIVIL SOCIETY FORUM**

**JULY 2025**

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## ACRONYMS

ACDP	-	Agriculture Cluster Development Program
CMS	-	Contract Monitoring System
CSO	-	Civil Society Organisation
FO	-	Farmer Organisation
GCC	-	General Conditions of the Contract
GIZ	-	German Corporation for International Cooperation
MAAIF	-	Ministry of Agriculture, Animal Industry and Fisheries
MoFPED	-	Ministry of Finance, Planning, and Economic Development
PPDA Act, Cap. 205	-	Public Procurement and Disposal of Public Assets Act Chapter 205
PPDA	-	Public Procurement and Disposal of Public Assets Authority
UgIFT	-	Uganda Intergovernmental Fiscal Transfer Program
UGX	-	Uganda Shillings
WACSOFF	-	Western Ankole Civil Society Forum

## EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority (the Authority) in collaboration with the German Corporation for International Cooperation (GIZ) established a framework for citizen engagement in the monitoring of government programs through Civil Society Organizations (CSOs). In the Western Ankole Sub Region, the Authority is working with the Western Ankole Civil Society Forum (WACSOFF). The CSOs monitor the projects through Contract Monitors that lodge the observations into a system called the Contract Monitoring System (CMS). The issues reported by monitors are then reviewed and addressed by the CSOs, who can engage directly with relevant institutions, to resolve them. The idea is that the issues are handled at the local level and only escalated to the Authority for further action if the CSOs cannot resolve the issue directly.

The Authority received 10 unresolved cases worth UGX 693,670,208 in Bushenyi District Local Government from Contract Monitors regarding public procurements (attached in Appendix 1) and instituted a contract audit to assess value for money and identify interventions for effective service delivery in accordance with Section 8 (1) (j) (ii) of the PPDA Act, Cap. 205. The audited procurements included projects under the Agriculture Cluster Development Project (ACDP), the Uganda Intergovernmental Fiscal Transfer Program (UgIFT), selected roadworks, and the completion of Swazi Health Centre II.

The Authority noted the following exceptions:

1. In five sampled procurements for supply of post-harvest equipment worth UGX 483,307,000 under ACDP by Musa Body Machinery (U) Limited, the following were noted:
  - i. Farmer Organisations (FOs) were selected as beneficiaries for the ACDP program without having ready access to electricity which was a pre-requisite requirement and thus could not be operationalized contrary to Section 3.5 of the ACDP Matching Grant Management and Operational Manual;
  - ii. The ACDP Matching Grant Management and Operational Manual developed by MAAIF assigned technical responsibilities (procurement, contracting, contract management, and financial management) to the FOs that lacked the appropriate technical capacity. This led to irregularities including; procuring incompetent providers, installation of equipment without proper testing, inadequate record keeping, and accountability challenges;
  - iii. Musa Body Machinery (U) Limited supplied post-harvest equipment without undertaking factory acceptance tests to different farmer organisations contrary to Clause 9 of the contracts with the FOs. This raises questions about the performance of the delivered equipment in terms of efficiency, effectiveness, durability and sustainability; and
  - iv. There were incomplete deliveries of post-harvest equipment to three FOs in three sampled procurements worth UGX 333,307,000 which affected the overall functionality of the delivered equipment. The FOs included; Baana Tukwatanise Farmers Group that had made a full payment to the provider worth UGX 145,807,000, Nyanga Tweterane Coffee Growers Cooperative Society that paid UGX 40,000,000 out of the contract sum of UGX 112,500,000, and Kachwamba Tukore Cooperative Society Limited that paid UGX 52,500,000 out of the contract sum of UGX 75,000,000.
2. Adritex (U) Limited, the contractor in the procurement for installation of a micro scale irrigation system for Mrs. Winnie Kamukamu worth UGX 13,919,000 installed a solar pump that did not match the contract specifications and was not fit for purpose. The contracted pump had a capacity of 64,800 litres per day while the one installed would take three days to

fill up a 5,000-liter pump. The farmer had uninstalled the pump because it could not perform the intended purpose.

3. The works for the tarmacking of Kalinzu Eco Road worth UGX 252,201,400 undertaken by Rock and Dirt Solutions Limited failed to meet the quality technical specifications. There were observable defects like peeled surfaces, stagnating water in some of the sections of roads, use of materials that had failed quality tests, eroded surfaces, bleeding of the surface, lack of adequate drainage, and application of bitumen on sections that had hard rock.
4. Failure to adequately plan for risk factors that affect the durability of works undertaken using the Force Account Mechanism for Butare-Kajugangoma Road worth UGX 5,750,000, for example; cross falls, culverts, drains, and offshoots increasing the risk of re-occurrence of damages within a short period.

### **Audit Conclusion**

Out of the ten audited contracts, three were found satisfactory while seven were unsatisfactory. The unsatisfactory contracts had not achieved value for money for Government of Uganda. The investments had not achieved their intended objectives and could not deliver proper service to the intended beneficiaries. These included five contracts for supply of post-harvest equipment under ACDP, the installation of a micro irrigation system for Winnie Kemigisha, and the completion of the tarmacking of Kalinzu Eco-Tourism Road.

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

1. The Accounting Officer should:
  - i. Actively engage the Ministry of Energy and Mineral Development on their readiness to extend power to the ACDP non-functional projects that have taken more than four years after the Rural Electrification Agency laid the power line poles;
  - (i). Budget for extension of power to the affected Farmer Organisations as the implementing Local Government; or
  - (ii). Mobilize the Farmer Organisations and other development partners to fund the extension of the power line like it was done for the case of Ishaka Western Coffee Traders Cooperative Society Limited and Nkanga Tuhurukire Growers Cooperative Society; or
  - (iii). Reallocate the equipment to other ready farmer organizations in case the above-mentioned strategies or other justifiable measures fail.
  - (iv). Reconcile the outstanding payments to Musa Body Machinery (U) Limited for the items delivered for some farmer organisations that made under payments like Nyanga Tweterane Coffee Growers Cooperative Society Limited and Kacwamba Tukore Cooperative Society Limited, withhold the payments and use them to refund the farmer organisations like Baana Tukwatanise Farmers Group that had made over payments to the same provider;
  - (v). Issue an instruction to the supplier, Adritex (U) Limited to install a solar pump for Winne Kemigisha, that can pump 2700 liters per hour as per the contract, within two weeks from the date of issuing the instruction, and take appropriate legal action through the Solicitor General in case the provider fails to heed to the instruction; and
  - (vi). Prevail over Rock and Dirt Solutions Limited to rectify the noted defects on the tarmacking of Kalinzu Eco Road and submit a defects correction report to the Authority on completion of the exercise. The report should indicate the scope of works and quality

control measures implemented to ensure that the works meet the appropriate quality standards and specifications.

2. The Inspectorate of Government should investigate the circumstances under which Farmer Organisations that did not have ready access to electricity were selected under the grant beneficiaries for the ACDP and take action against the errant officers.
3. The District Agricultural Engineer, Mr. Freddie Tibesigwa, should show cause why disciplinary action should not be taken against him for certifying payment for works for the installation of a pump that did not match with the contracted specifications.
4. The Authority shall institute suspension proceedings for Musa Body Machinery (U) Limited, Adritex (U) Limited, and Rock and Dirt Solutions Limited for failing to substantially perform their obligations under the contracts in accordance with Section 128(e) of the PPDA Act, Cap. 205.
5. The Force Account Engineers should adequately plan for risk factors that affect the durability of the undertaken works like erosion, and settling of water through the provision of adequate cross falls, offshoots, and proper shaping of back slopes, among other measures in accordance with the Ministry of Works and Transport Standard Specifications for Roads and Bridges.

## **CHAPTER 1: INTRODUCTION**

### **1.1 Background**

The Public Procurement and Disposal of Public Assets Authority (the Authority) conducted a contract audit into 10 procurements conducted in Bushenyi District Local Government in accordance with Section 8 (1) (j) (ii) of the PPDA Act, Cap. 205. The audit involved an assessment of the level of fulfilment of contractual obligations by all parties to the contract and achievement of the procurement objectives. The Audit was conducted from 24<sup>th</sup> to 28<sup>th</sup> March 2025. A debrief meeting was held with the District Management on 28<sup>th</sup> March 2025 and a management letter was sent to the Entity on 2<sup>nd</sup> May 2025. The Entity submitted a management response to the raised issues on 22<sup>nd</sup> May 2025. The audit report presents the key findings, conclusions and recommendations coming out of the audit.

### **1.2 Laws applicable**

The applicable laws and legal framework were:

- i. The Public Procurement and Disposal of Public Assets Act, Cap. 205;
- ii. The Matching Grant Management and Operational Manual;
- iii. The Bidding Documents issued to the bidders; and
- iv. The Contracts

### **1.3 Objectives**

The overall objective of the contract audit was to establish the level of achievement of value for money and establish interventions to promote effective service delivery.

### **1.4 Audit Methodology**

The Authority adopted the following methodology:

- i. Review of documentation
- ii. Physical verification of the projects
- iii. Debriefing the Entity management on the preliminary findings
- iv. Issuing a management letter to the Entity for an official management response
- v. Reporting on findings of the audit and providing recommendations where applicable

## **CHAPTER 2: FINDINGS AND RECOMMENDATIONS**

This chapter details the findings and recommendations from the contract audit.

### **2.1 Supply of agriculture post-harvest equipment under the ACDP**

#### **2.1.1. Background of the Project**

The Agriculture Cluster Development Project (ACDP) was a project under the Ministry of Agriculture, Animal Industry and Fisheries (MAAIF) in 12 geographical clusters consisting of 57 districts of Masaka, Kalungu, Mpigi, Rakai, Kyotera, Iganga, Bugweri, Namutumba, Bugiri, Pallisa, Butebo, Tororo, Butaleja, Kapchorwa, Bukwo, Mbale, Soroti, Serere, Kumi, Amuru, Nwoya, Omoro, Gulu, Apac, Kwanja, Kole, Oyam, Dokolo, Lira, Kabarole, Bunyangabu, Kamwenge, Kitagwenda, Kasese, Kyenjojo, Kyegegwa, Mubende, Kibaale, Kakumiro, Kagadi, Hoima, Kikuube, Kiryandongo, Kassanda, Masindi, Ntungamo, Kabale, Rukiga, Rubanda, Bushenyi, Isingiro, Nebbi, Pakwach, Maracha, Arua, Madi –Okollo and Yumbe.

The project became effective on 23<sup>rd</sup> January 2017 and ended on 30<sup>th</sup> September 2023. The project's total cost was USD 150 million and was funded by the World Bank. The main project objective/goal was to raise on-farm productivity, production, and marketable volumes of selected agricultural commodities in specified geographic clusters.

According to the Final ACDP Matching Agreement 2020 document, MAAIF in liaison with the District Local Governments would utilize the funds to support farmer organizations to develop facilities and equipment required for the management of post-harvest and value-addition activities in specified clusters and achieve the development objective of “raising on-farm productivity, production, and marketable volumes of selected agricultural commodities in specified clusters.” The Ministry would disburse 67% of the approved project budget to the Farmer Organisation (FO) and the FO would contribute the remaining 33% to facilitate the procurements.

The FOs had the following obligations under the implementation arrangements:

1. Submit grant implementation performance progress reports quarterly to the Permanent Secretary MAAIF, through the Chief Administrative Officer of the District Local Governments where they belonged.
2. 5% of the grant was meant to cater for environmental, social, health and safety safeguard requirements for the projects.
3. Carry out the grant activity with due diligence and efficiency and in accordance with the technical, economic, financial, managerial, environmental, and social standards satisfactory to the association in accordance with the provisions of the Financing Agreement, the Matching Grants Manual and the Anti-Corruption Guidelines.
4. Procure the goods, works, non-consulting services and services to be financed out of the Matching Grant following the provisions of the Financing Agreement and the Procurement Guidelines as applicable.
5. The Sub-Accountant of the host Sub County was responsible for the overall project monitoring at the Sub County Level including financial and other relevant technical aspects and periodically supervised and verified the information on the progress of the project. They

were required to participate in project grantee review and planning meetings to review and reflect on project progress.

6. To qualify for the 67% disbursement from MAAIF for equipment for post-harvest handling, the associations had to provide proof of; an agreement to supply equipment between the Supplier and the Association, minutes of the procurement committee meetings signed by members and approved by the Association Executive, Proforma invoices including costs of transportation, installation and payment terms, and evidence of the 33% co-financing.

The following were the operational guidelines as per the Matching Grant Management and Operational Manual:

- i. The District Local Government was in charge of assessing the business plans submitted by the different Farmer Organizations for selection through the District Technical Team for subsequent submission to MAAIF for approval.
- ii. MAAIF was responsible for organizing a match-marking expo event to introduce suppliers of post-harvest equipment to the farmer organizations in a central place.
- iii. The Farmer Organizations had to pick three quotations from the Expo, analyze them and pick the best quote through their procurement committees.
- iv. The Farmer Organizations would go on to enter contracts with successful bids, make payments and receive equipment.
- v. The suppliers of the post-harvest equipment were vetted by MAAIF.

In Bushenyi District Local Government, 18 beneficiary farmer organizations were identified and entered into contracts worth UGX 1,826,007,000 with two providers, namely; Musa Body Machinery (U) Limited and China Huangpai Food Machines (U) Limited to supply equipment for post-harvest and value addition with ACDP project financing in April 2021.

Out of the 18 beneficiary farmer organizations, China Huangpai Food Machines (U) Limited, supplied equipment to five farmer organizations and all the equipment was fully delivered and fully operational because they had access to power.

The other 13 groups procured their equipment from Musa Body Machinery (U) Limited. Only three out of the 13 were fully operational i.e. Nyakasharara Coffee Growers Cooperative Society, Nyabubare Area Cooperative Enterprise Limited, and Ishaka Western Area Cooperative Enterprise Limited. It should be noted that all the three had access to electricity. The remaining 10 were not operational and all did not have access to electricity as of 28<sup>th</sup> March 2025.

### **2.1.2. Findings**

The Authority undertook an audit of five sampled contracts for the supply of post-harvest equipment for different beneficiary FOs under the ACDP program implemented within the district and found the following:

#### **(i). Farmer Organizations were selected without ready access to electricity**

Section 3.5 of the Matching Grant Management and Operational Manual required the Sub County Extension and Community Development Officers to conduct a physical verification of the Farmer Organisations to verify the contents of their business plans to qualify for the grant that included among others access to electricity. The screening of the business plan would then

be undertaken by the District Technical Team under the coordination of the District Agricultural Officer before onward submission to MAAIF through the Chief Administrative Officer.

Section 3.7 further required the Grants Management Team under the Project Coordination Unit of MAAIF and the District Technical Team to undertake pre-award site visits of the farmer organizations to satisfy themselves that the groups could adequately implement the business plans submitted for funding.

The Authority, however, found that five audited farmer organisations were awarded grants for equipment worth UGX 483,307,000 without ready access to electricity contrary to the above-mentioned provisions of the manual. All these FOs' equipment has been non-operational for over four years since 2021, as it requires a three-phase power source. It should also be noted that Clause 3 of the quotations stated that the provider's Site Engineer would carry out a pre-installation inspection to confirm if the site was ready for installation. The installation would only start after the Engineer had confirmed that the site was ready for installation i.e., finished wet works, tiling, electrical, water, drainage, etc. Therefore, installation and testing could not be undertaken without access to electricity. The projects are indicated in Table 1 below:

**Table 1: Projects without access to electricity**

SN	Farmer Organization	Project	Amount (UGX)
1.	Nyanga Tweterene Coffee Growers Cooperative Society Ltd	Supply of coffee processing machine	112,500,000
2.	Baana Tukwatanise Group	Supply of bean processing machine	145,807,000
3.	Bitooma Coffee Growers Cooperative Society Ltd	Supply of coffee processing machine	75,000,000
4.	Kachwamba Tukore Cooperative Society Ltd	Supply of coffee processing machine	75,000,000
5.	Kahungye Coffee Growers Association	Supply of coffee processing machine	75,000,000
	<b>Total</b>		<b>483,307,000</b>

#### **Implication**

The government of Uganda has not achieved value for money for the funds worth UGX 483,307,000 invested.

#### **Management Response**

1. The Farmer Organisations had included the use of generators in their business plans as a source which they failed to procure due to cofounding challenges and the breakout of Covid 19.
2. Bushenyi District Local Government have written a letter to the Ministry of Energy and Mineral Development copied to MAAIF which had earlier engaged them.
3. We continue to engage Farmer Organisations to mobilize resources to extend the power lines.

### Authority Comment

1. The Matching Grant Management and Operational Manual barred FOs from using generators due to contamination and quality control measures. The ground that the FOs without access to power were selected because they were planning to use generators is therefore not satisfactory.
2. The Entity did not submit the letter to the Ministry of Energy and proof of engaging farmers to mobilize resources to extend the power lines for verification.

### Recommendations

1. The Inspectorate of Government should investigate the circumstances under which Farmer Organisations that did not have ready access to electricity were selected under the grant beneficiaries and take action against the errant officers.
2. The Bushenyi District Local Government should consider the following approaches among others to ensure that the investment in the post-harvest equipment is fully utilized:
  - (i). Actively engage the Ministry of Energy and Mineral Development on their readiness to extend power to the communities that have taken more than four years since the Rural Electrification Agency laid the power line poles;
  - (ii). Budget for extension of power to the affected Farmer Organisations as the implementing Local Government;
  - (iii). Mobilize the Farmer Organisations and other development partners to fund the extension of the power line like it was done for the case of Ishaka Western Coffee Traders Cooperative Society Limited and Nkanga Tuhurukire Growers Cooperative Society; or
  - (iv). Reallocate the equipment to other ready farmer organizations in case the above-mentioned strategies or other justifiable measures fail.

### (ii). The Farmer Organisations were given technical responsibilities without adequate technical capacity.

The Matching Grant Management and Operational Manual allocated the powers for planning, procurement, contracting, and contract management to the FOs that did not have the technical capacity to handle these responsibilities despite the fact that the Ministry and the District had fully fledged structures to handle these technical requirements. Consequently, the FOs could not keep proper records, assess quality, manage risk, and negotiate fair contract terms with the contractor as shown in Table 2 below:

**Table 2: Capacity gaps in the Farmer Organisations**

SN	Project	Supplier	Contract Amount (UGX)	Findings
1.	Supply of bean processing machine to Baana Tukwatanise Farmers Group	Musa Body Machinery (U) Limited	145,807,000	<ul style="list-style-type: none"><li>○ The Farmer Organisation did not keep records of three quotations, and procurement committee minutes on how they arrived at the best evaluated quote.</li><li>○ Much as the FO indicated that they had made a full payment to the provider worth UGX 145,807,000</li></ul>

SN	Project	Supplier	Contract Amount (UGX)	Findings
				<p>they only had records of a cheque leaf payment worth UGX 97,690,000 dated 21<sup>st</sup> June 2021.</p> <ul style="list-style-type: none"> <li>○ The Farmer Organisation did not have the technical capacity to verify the quality of the equipment that they received.</li> </ul>
2.	Supply of Coffee Processing Machine to Nyanga Tweterane Coffee Growers Cooperative Society Ltd	Musa Body Machinery (U) Limited	112,500,000	<ul style="list-style-type: none"> <li>○ The FO did not keep records of the procurement process including quotations, and procurement committee minutes.</li> <li>○ The signed contract amount was UGX 112,500,000 but the FO indicated that they had agreed with the provider to have the supplies made at UGX 75,000,000 even though there was no record of this allegation.</li> <li>○ There was a mismatch between the list of items in the contract and the delivery note. The delivery note indicated that a moisture meter had not been delivered even though this was not part of the Local Purchase Order dated 24<sup>th</sup> April 2021 signed between the FO and the provider. Another contract between the two parties, signed on the same date with Ref No: MBM/BUSHE/SUPLS/2020-0047, referred to Quotation No. MBM-2020/HW for specifications and supplies. The FO did not keep a record of this quotation.</li> <li>○ The group indicated that they had paid UGX 40,000,000 to the provider and remained with a balance of UGX 35,000,000 but did not keep proof of payment.</li> </ul>
3.	Supply of coffee processing machine to Kahungye Coffee Growers Cooperative	Musa Body Machinery (U) Limited	75,000,000	<ul style="list-style-type: none"> <li>○ The FO had a draft contract from the provider but did not sign the contract.</li> <li>○ There was no record of three</li> </ul>

SN	Project	Supplier	Contract Amount (UGX)	Findings
	Society Limited			<p>quotations and contract award minutes by the Procurement Committee.</p> <p>○ The group indicated that the Provider had delivered and installed all items pending training but without a signed contract. They further indicated that they had made a payment worth UGX 74,000,000 to the provider and retained a balance worth UGX 1,000,000.</p>
4.	Supply of coffee processing machine to Kachwamba Tukore Cooperative Society Limited	Musa Body Machinery (U) Ltd	75,000,000	<p>○ The FO stated that they had paid UGX 52,500,000 to the provider and retained UGX 22,500,000 but did not keep records of payment.</p>
	<b>Total</b>		<b>408,307,000</b>	

### **Implications**

Capacity gaps gave room to contracting providers irregularly, receipt of items of poor quality and made it difficult to hold the contractor accountable to the contractual provisions.

### **Management Response**

The Entity has started engaging the farmer groups to retrieve and archive all necessary documents.

### **Recommendations**

1. The Ministry of Agriculture, Animal Industry and Fisheries should when drafting grant procurement guidelines for community procurements consult the Public Procurement and Disposal of Public Assets Authority for guidance on procurement standards to ensure achievement of value for money in accordance with Section 7(c) of the PPDA Act, Cap. 205.
2. The ACDP District Focal Person should liaise with the Farmer Organisations and MAAIF to retrieve and archive all records relating to the procurements and payments to support the reconciliation of obligations for all parties to the contracts.

### **(iii).Breach of contractual obligations by both the Farmer Organisations and the Provider**

#### **a) Failure to meet payment obligations by the Farmer Organisations**

Clause 5 of the contracts required the Farmer Organisations to make a 70% payment upon contract signing and the remaining 30% up on inspection of the equipment from the Provider's workshop before delivery of the equipment.

Clause 6.2 further stated that should the Farmer Organizations fail to pay within 30 days following the date of signature of the contracts, the provider would be entitled at their discretion to postpone the delivery until the payment would be made and confirmed that the full purchase price had been paid by the buyers. The Authority noted that two farmer organizations breached these clauses and the provider was consequently protected by the contract for partial deliveries made to these FOs.

Clause 14.1 provided the Farmer Organisations with the right to withdraw from the contract subject to payment for the full amount of the machinery built until the communication for withdrawal was made.

In the audit closing meeting held between the Authority and the District Management on 28<sup>th</sup> March 2025, Management promised to engage the provider on behalf of the Farmer Organisations to undertake a joint reconciliation for both parties to fulfil their obligations to the contract. The projects are shown in Table 3 below:

**Table 3: Failure to meet payment obligations by the Farmer Organisation**

SN	Project	Supplier	Contract Amount	Payment Made (UGX)	Balance (UGX)	Items not delivered
1.	Supply of Coffee Processing Machine to Nyanga Tweterane Coffee Growers Cooperative Society Ltd	Musa Body Machinery (U) Limited	112,500,000	40,000,000	72,500,000	Weighing scale, moisture meter and training
2.	Supply of coffee processing machine to Kachwamba Tukore Cooperative Society Limited	Musa Body Machinery (U) Ltd	75,000,000	52,500,000	22,500,000	The magnetic separator, testing and training.
	<b>Total</b>		<b>187,500,000</b>	<b>92,500,000</b>	<b>95,000,000</b>	

**Implication**

Non-payment for equipment delivered could raise legal action from the provider.

**Management Response**

A joint monitoring exercise was conducted with members of District Management, a representative from MAAIF/ACDP and the Chief Executive Officer of Musa Body Machinery (U) Limited. It was agreed that the Supplier delivers all the remaining components to the different FOs by 20<sup>th</sup> May 2025. As of 28<sup>th</sup> May 2025, no deliveries had been made.

**Recommendation**

The Accounting Officer should reconcile the outstanding payments to Musa Body Machinery (U) Limited for the items delivered for Nyanga Tweterane Coffee Growers Cooperative Society, and Kachwamba Tukore Cooperative Society Limited, withhold the payments and use them to refund

the farmer organisations like Baana Tukwatanise Farmers Group that had made over payments to the same provider.

**b) Failure to make deliveries against full payment**

Baana Tukwatanise Farmers Group indicated that they had made the full payment worth UGX 145,807,000 as per the contractual requirement to Musa Body Machinery (U) Limited. However, the provider did not deliver all equipment as per the delivery note dated 10<sup>th</sup> September 2021 and the physical inspection conducted by the Authority on 26<sup>th</sup> March 2025. The details are shown in Table 4 below:

**Table 4: Incomplete deliveries for Baana Tukwatanise Farmers Group**

No.	Item	Quantity	Amount	Comment
1.	Bean Grader, Sorter, Packaging Machine	01	93,307,000	Delivered
2.	Automatic Moisture Meter	01	4,500,000	Not Delivered
3.	Platform weighing scale	01	4,500,000	Not Delivered
4.	Bean Thresher	01	16,000,000	Not Delivered
5.	Generator of Bean Thresher	01	15,000,000	Not Delivered
6.	Portable bag closing machine	01	1,200,000	Not Delivered
7.	Magnetic Separator	01	4,500,000	Not Delivered
8.	Control Panel	01	800,000	Not Delivered
9.	Machine Installation	01	6,000,000	Not Delivered
	<b>Total</b>		<b>145,807,000</b>	

**Implication**

The Farmer Organisation may lose out on funds worth UGX 52,500,000 in case the provider ultimately fails to deliver.

**Management Response**

A joint monitoring exercise was conducted with members of District Management, a representative from MAAIF/ACDP and the Chief Executive Officer of Musa Body Machinery (U) Limited. It was agreed that the Supplier delivers all the remaining components to the different FOs by 20<sup>th</sup> May 2025. As of 28<sup>th</sup> May 2025, no deliveries had been made.

**Recommendation**

The Accounting Officer should reconcile the outstanding payments to Musa Body Machinery (U) Limited for the items delivered for Nyanga Tweterane Coffee Growers Cooperative Society, and Kachwamba Tukore Cooperative Society Limited, withhold the payments and use them to refund the farmer organisations like Baana Tukwatanise Farmers Group that had made over payments to the same provider.

**c) Failure to conduct Factory Acceptance Tests by the provider before delivery of the equipment**

Clause 9 of the contract required the Provider, Musa Body Machinery (U) Limited to run Factory Acceptance Tests (FATs) at the provider’s premises before the equipment would be delivered to the buyers. The provider had to provide the buyers with at least 15 days’ notice to attend the tests. If the FAT revealed that the equipment did not meet the performance criteria or did not comply

with the agreement, the provider would promptly correct any such noncompliance. However, the Authority did not find evidence of running these tests and could not ascertain the performance of five equipment delivered worth UGX 483,307,000 since the projects were not operational. These are indicated in Table 5 below:

**Table 5: Delivered equipment without factory acceptance tests**

SN	Project	Contract Amount (UGX)
1.	Supply of bean processing machine to Baana Tukwatanise Farmers Group	145,807,000
2.	Supply of Coffee Processing Machine to Nyanga Tweterane Coffee Growers Cooperative Society Ltd	112,500,000
3.	Supply of coffee processing machine to Kahungye Coffee Growers Cooperative Society Limited	75,000,000
4.	Supply of coffee processing machine to Kachwamba Tukore Cooperative Society Limited	75,000,000
5.	Supply of coffee processing machine to Nyakasharara Coffee Growers Cooperative Society Limited	75,000,000
	<b>Total</b>	<b>483,307,000</b>

### **Implication**

This raises questions about the performance of the delivered equipment in terms of efficiency, effectiveness, durability and sustainability.

### **Management response**

A joint monitoring exercise was conducted with members of District Management, a representative from MAAIF/ACDP and the Chief Executive Officer of Musa Body Machinery (U) Limited. It was agreed that the Supplier delivers all the remaining components including testing of the machines to the different FOs by 20<sup>th</sup> May 2025. As of 28<sup>th</sup> May 2025, no deliveries had been made.

### **Recommendations**

1. The Farmer Organisations should plan for alternative measures for conducting technical tests to ascertain the performance and effectiveness of the delivered equipment that was not tested.
2. The Authority shall institute suspension hearings for Musa Body Machinery (U) Limited for failing to perform their obligations under the contracts in accordance with Section 128(e) of the PPDA Act, Cap. 205.

### **2.2 Supply and installation of micro-scale irrigation systems**

The Authority audited two procurements for the installation of micro-scale irrigation systems with beneficiaries named Winnie Kemigisha worth UGX 13,910,000 and Rugaimukamu Edith worth UGX 18,971,000 implemented by Adritex (U) Limited and Sprinktech Limited respectively. The status of contract implementation is indicated in Table 6 below:

**Table 6: Contract implementation status for micro-scale irrigation systems**

<b>Beneficiary</b>	<b>Winnie Kemigisha</b>	<b>Edith Rugaimukamu</b>
Contract Amount (UGX)	13,910,000	18,971,000
Contractor	Adritex (U) Limited	Sprinktech Limited
Date of contract signature	17 <sup>th</sup> January 2023	17 <sup>th</sup> January 2023
Project Duration	Two months	Two Months
Project Start Date	24 <sup>th</sup> January 2023	24 <sup>th</sup> January 2023
Contract Completion Date	24 <sup>th</sup> March 2023	24 <sup>th</sup> March 2023
Actual Completion Date	13 <sup>th</sup> June 2023	13 <sup>th</sup> June 2023
Physical progress	100%	100%
Time utilized	221%	219%
<b>Project costs</b>		
Contract amount (UGX)	13,910,000	18,022,450
<b>Payments made</b>		
Certificate 1 (UGX)	13,214,500	18,022,450
<b>Total</b>		
Percentage Payment made	95%	95%
Funds Retained (UGX) 5%	695,500	948,550

The Authority found the following concerning the issues raised on the contract monitoring system:

**i. Defects after the warranty period**

ITB 15.1 (i) of the bidding document for the procurement for the installation of a small-scale irrigation system for Edith Rugaimukamu worth UGX 18,022,450 required the supplier, Sprinktech Limited to provide a one-year warranty for their products and SCC 35.1 provided for a defects liability period of 6 months from the date of issuance of the certificate of practical completion or defects rectification.

The Authority found from the Farmer visit conducted on 27<sup>th</sup> March 2025 that the irrigation system installed for Rugaimukamu Edith broke down immediately after installation and was repaired in March 2023. It remained functional until February 2025 when it broke down again. The pump was not working properly as at the time of the farmer visit, the water would reverse back to the source during pumping. The Authority further noted that the equipment was past the warranty and the defects liability periods and also noted that the Contract Manager did not issue defects rectification instructions and a defect liability certificate when the earlier defects were identified in 2023. The Farmer had also retained funds worth UGX 948,550 from the payment to the supplier.

**Implications**

1. The Supplier is no longer liable for rectification of defects after the expiry of the warranty and the defects liability period.
2. Failure to issue proper instructions and supervise works for the correction of defects gives room for the same defects to resurface.

### **Management Response**

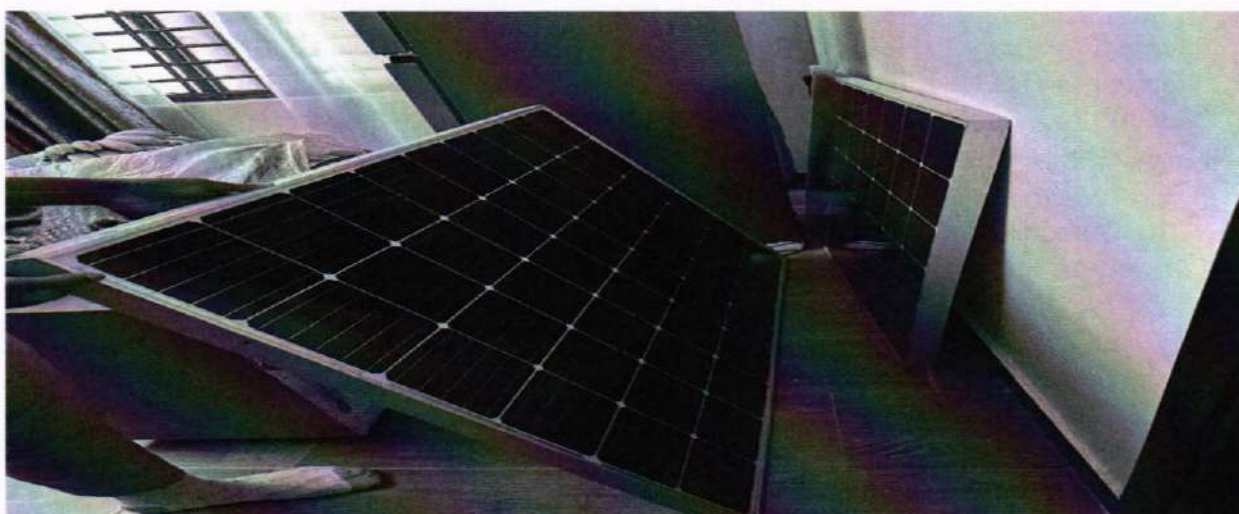
The Entity did not provide a management response.

### **Recommendations**

1. The Farmer, Ms. Edith Rugaimukamu should take over the overall responsibility of repairing and maintaining the system since it is now past the warranty and defects liability periods.
2. The Contract Managers should going forward always issue a Defects Liability Certificate and certify any final payment that is due to the Contractors within 56 days of receiving the Contractor's final account if it is correct and complete. If it is not, the Project Manager shall issue within 56 days a schedule that states the scope of the corrections or additions that are necessary in accordance with Clause 66.1 of the General Conditions of the Contract.

#### **ii. Installation of an irrigation pump that did not meet the contract specifications**

The contract for Winnie Kemigisha's micro irrigation system worth UGX 13,910,000 specified a solar pump with a capacity of 2,700 liters per hour (64,800 liters per day). The beneficiary however stated that the pump first installed by the provider, Adritex (U) Limited totally failed to function which was then replaced by one that takes three days to fill a 5000-liter tank contrary to the contracted capacity. This was contrary to Clause 3 of the main agreement to the contract. The pump installation was certified as meeting the performance measures by Mr. Freddie Tibesigwa, the District Agricultural Engineer, on 13<sup>th</sup> June 2023. A payment worth UGX 13,214,500 amounting to 95% of the contract amount was made to the provider on 19<sup>th</sup> June 2023. The Farmer had uninstalled the equipment and kept it in store since it could not serve the intended purpose as of 27<sup>th</sup> March 2025 as shown in Image 1 below:



**Image 1: Solar pump for Winnie Kemigisha kept in store as of 27<sup>th</sup> March 2025**

### **Implication**

The system is not serving the intended purpose and creating a bad reputation for the Government.

### **Management Response**

The Entity did not provide a management response.

## Recommendations

1. The Accounting Officer should:
  - i. Instruct the supplier, Adritex (U) Limited to install the contracted solar pump that can pump 2700 liters per hour, within two weeks from the date of issuing the instruction. Failure by the provider to make good the contract, appropriate contract dispute redress action should be taken with guidance from the Solicitor General; and
  - ii. Submit Adritex (U) Limited to the Authority suspension in case the supplier fails to substantially perform the obligations specified in the contract in accordance with Section 128 (e) of the PPDA Act, Cap. 205.
2. The District Agricultural Engineer, Mr. Freddie Tibesigwa, should show cause why disciplinary action should not be taken against him for certifying payment for works for the installation of a pump that did not match with the contracted specifications.

### 2.3 Engineering audit into the completion of the tarmacking of Kalinzu Eco-Tourism Road

**Table 7: Completion of the Tarmacking of Kalinzu Eco-Tourism Road Project Details**

Contact Name	Completion of the Tarmacking of Kalinzu Eco-Tourism Road
Contract Sum	UGX 252,201,400
Contractor	Rock and Dirt Solutions Limited
Contract period	6 months
Contract Start Date	5 <sup>th</sup> October 2022
Intended Completion Date	6 <sup>th</sup> April 2023
Extended Time	Two months

On 27<sup>th</sup> February 2024, the Contract Monitors raised a query about poorly applying tarmac on an uneven surface for Kalinzu Eco-Tourism Road for works that had been undertaken by the Entity by 30<sup>th</sup> June 2023. The Entity had withheld funds worth UGX 57,075,715 from the contract but the defects had not been rectified.

The Authority undertook an audit of the road on 27<sup>th</sup> March 2024 and made the following findings:

1. The first 100-meter section of the road is evidenced with a peeled surface most likely indicating a single seal with fine aggregates of 14/10mm being used. On another note, it was evidenced that skidding tyres damaged the seal before it could gain full strength.
2. The second section of the road, about 1000 meters at the cross culvert showed stagnant water in the center of the road, indicating uncontrolled levels of the road evidently seen with no mandatory 2.5% cross fall (Normal Cumber).
3. The test results for AC 20 (20/14) submitted by the contractor for the aggregates used indicated that the materials failed the test. According to the grading analysis, the percentage passing through 20.0mm and 14.0mm sieves show 72 and 16 respectively which is way below the minimum of 100 and 90 respectively as per the General Specifications. This implies that the aggregates were too big compared to the recommended size. In addition to that, test results of AC 14 (14/10) were not conducted which would have been a major basis for grading.
4. At about 450 meters on the climbing lane towards the hotel, there is evidence of eroded surface with galleys in the middle of the road as a result of undirected stormwater from the

hotel. This is so because the drainage channel was shallow compared to the volume of the stormwater which surpasses the constructed channel.

5. At the last section of the road, about 4900 meters, there is a soft rock underneath that was left untouched and the surface seal was spread on top. The two materials cannot bond together and thus the surface peeled off leaving the soft rock vividly seen.
6. There is bleeding of the surface especially on the first chain ages of the road which implies that the spray rate was not controlled which makes the surface slippery and dangerous to the users.
7. The section where the underneath material was seen, indicated gravel material not fit for the base material. This explains the heaving identified in some sections.
8. The monitoring reports dated 30<sup>th</sup> March 2023 and 19<sup>th</sup> May 2023 respectively, reported that the second seal was not put and needed to be added since the areas were being eroded. From this, it confirms that the second seal was not put on some sections.

The pictorial status of the above observations is shown in Table 8 below:

**Table 8: Pictorial status of the tarmacking of Kalinzu Eco-Tourism Road as of 27<sup>th</sup> March 2025**



Image 2: shows a section of the road with potholes as of 27<sup>th</sup> March 2025



Image 3: Shows a section of a rocky eroded surface



Image 4: sub-standard materials and eroded surface as of 27<sup>th</sup> March 2025



Image 5: Bleeding and rocky surface as of 27<sup>th</sup> March 2025

The Authority further noted that on 25<sup>th</sup> September 2023, the District Engineer issued instructions to the Contractor, Ms. Rock and Dirt Solutions Limited to rectify the identified defects by 22<sup>nd</sup> December 2023 to which no action was taken by the Contractor.

From the audit fieldwork closing meeting held on 28<sup>th</sup> March 2025, the District Management promised to engage the contractor for a joint assessment of the road and to come up with an action plan for rectification of the identified defects.

#### **Management Response**

The Contractor Rock and Dirt Solutions Limited came to the district for a joint assessment of the road on 30<sup>th</sup> April 2025 and was given instructions to rectify the defects within two months starting in the dry spell of May 2025.

#### **Recommendation**

The Authority takes note of the response and recommends that, the Accounting Officer should submit a defects correction report to the Authority on completion of the exercise. The report should indicate the scope of works and quality control measures implemented to ensure that the works meet the appropriate quality standards and specifications to avoid reoccurrence.

### **2.4 Contract Audit into the Grading and Shaping of Butare Kajugangoma Road (2km)**

**Table 9: Project details for the grading and shaping of Kajugangoma Road (2 Km)**

<b>Name of Project</b>	Grading and shaping of Butare Kajugangoma road (2km)
<b>Contractor</b>	Force Account
<b>Project Sum</b>	5,750,000
<b>Contract Period</b>	2 days
<b>Start Date</b>	14 <sup>th</sup> February 2024

On 12<sup>th</sup> October 2023, the Contract Monitors raised a query on the Contract Monitoring System stating that much as the Entity had paid out funds for the grading and shaping of Kajugangoma Road, the works had not been undertaken. The query had not been resolved as of 23<sup>rd</sup> March 2025.

The Authority reviewed the project documents and undertook a physical verification of the road works on 27<sup>th</sup> March 2025. The progress reports indicated that the works had been undertaken from 14<sup>th</sup> to 16<sup>th</sup> February 2024 even though the funds had been paid in June 2023. This was because equipment like the Grader and the Bull Dozer were shared between the Kyamuhunga Town Council (the implementing agency) and the District Works Department, and these were not available to undertake the works immediately. The Authority made the following observations from the project documents and physical verification conducted on 27<sup>th</sup> March 2025.

- (i). The Authority found indicators that the road had been worked on. The Entity kept evidence of a progress report and consumption schedules for materials and works undertaken. The physical verification conducted on 27<sup>th</sup> March 2025 indicated that the road was motorable, graded and compacted with marram as shown in the image below:



*Image 6 shows a section of Butare Kajugangoma Road as of 27<sup>th</sup> March 2025*

- (ii). Failure to adequately plan risk factors that affect the durability of the works. The road lacked cross falls, which made it prone to rapid erosion and gully formation. Drains were not prioritized, leaving the road unprotected from erosion. Offshoots, created using a wheel loader, resemble ditches, which may cause water to return to the road after filling. Culverts were not included in the scope, causing the road to fail quickly where water crosses.

### **Implication**

Irregular implementation of works gives room for re-occurrence of damages within a short time.

### **Management Response**

- Cross falls were shaped to the required camber during the grading of the road in February 2024 but due to silting, the side drains get filled up hence making the road appear as if it is flat by the time of the audit in March 2025.
- Due to an inadequate budget, the Entity was not able to engage road gangs for routine manual maintenance, the offshoots which were done using a wheel loader would have been opened further by the road gangs.

- Culverts were not planned due to inadequate funding but Kyamuhunga Town Council observed the need for culverts and road gangs in the graded roads and resolved that it will always be considered during planning for the coming financial years.

**Recommendation**

The Force Account Engineers should adequately plan for risk factors that affect the durability of the undertaken works like erosion and settlement of rainwater through the provision of adequate cross falls, offshoots, and proper shaping of back slopes, among other measures.

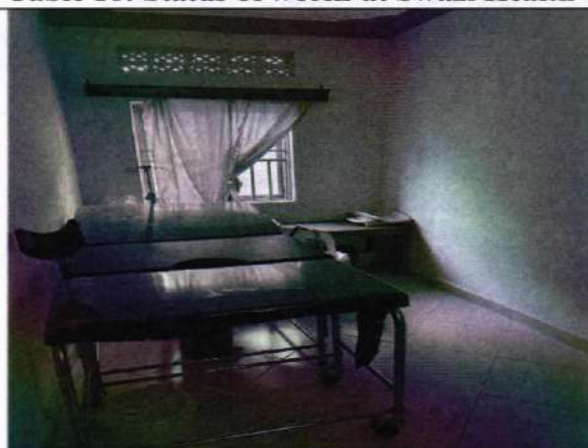
**2.5 Completion of a Maternity Ward at Swazi HC II Phase III in Kyamuhunga Town Council Worth UGX 20,078,880 By Nikar General Contractors Co. Limited**

On 6<sup>th</sup> September 2023, a Contract Monitor lodged a complaint into the CMS stating that the facility was not functional as there was no electricity, no running water and no delivery equipment.

Pregnant mothers are attended to in the In-Charge’s office, which is too small for proper deliveries. He further noted that the facility’s floor is also scrapping off before use.

The Authority undertook an audit into the matter on 27<sup>th</sup> March 2025 and found that the facility is now functional with access to electricity, running water and a fully operational maternity ward as shown in Table 11 below:

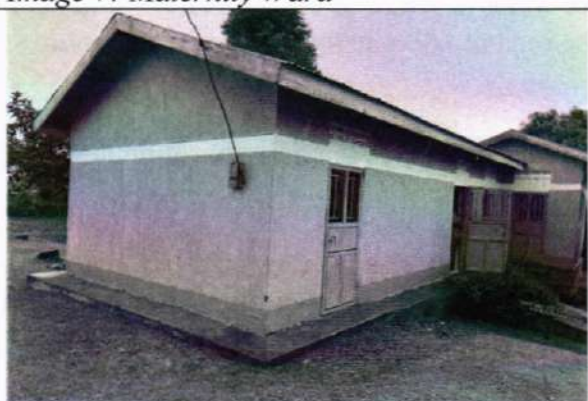
**Table 10: Status of works at Swazi Health Centre II**



*Image 7: Maternity Ward*



*Image 8: Running water*



*Image 9: Access to electricity*



*Image 10: Floor works*

**Implication**

The facility is now fully functional.

**Management Response**

The recommendation has been noted.

**Recommendation**

The Authority notes management's efforts to make the facility functional and advises the Accounting Officer to always provide feedback to the Contract Monitors (WACSO) whenever the contract queries are addressed so that the queries can be closed on the Contract Monitoring System.

**AUDIT CONCLUSION**

Out of the ten audited contracts, three were found satisfactory while seven were unsatisfactory. The unsatisfactory contracts had not achieved value for money for Government of Uganda. The investments had not achieved their intended objectives and could not deliver proper service to the intended beneficiaries. These included five contracts for supply of post-harvest equipment under ACDP, the installation of a micro irrigation system for Winnie Kemigisha, and the completion of the tarmacking of Kalinzu Eco-Tourism Road.

**APPENDICES**

**Appendix 1: SAMPLE LIST**

SN	Project	Sub County	Parish	Report Date	contract amount	Monitor's observations	Comment
1.	Supply of bean processing machine to Baana Tukwatanise Farmers Group	Bitooma Town Council	Kakira	2024-04-28T13:59:21.544866Z	145,807,000	<p>The project is not operational because of the following.</p> <ul style="list-style-type: none"> <li>• Partial delivery of machines as per the contract and the Goods Received Note.</li> <li>• Installation is not yet done and operators are not yet trained. The project is not connected to a power source; the nearby power line is approximately 8 kilo meters away at Butare Town Centre.</li> <li>• Electricity Poles on what would be the main supply line are already in place, power line from butare awaiting completion.</li> </ul>	Same status
2.	Supply of Coffee Processing Machine to Nyanga Tweterane Coffee Growers Cooperative Society Ltd	Bitooma Town Council	Nyanga	2024-04-28T13:22:31.132713Z	112,500,000	<p>The project is not yet operational because of the following issues.</p> <ul style="list-style-type: none"> <li>• Partial delivery of machines as per the contact Goods Delivery Note dated 25/3/2022 No.10183-3.</li> <li>• Other components such as 3 pieces of motors, an electrical control panel, electrical cables and cable tray, a toolbox, weighing scale have not been delivered.</li> <li>• Installation is not done and operators are not yet trained.</li> <li>• The project is not connected to a power source, the nearby power line is approximately six kilo meters away. Machinery requires a three-phase power connection which is appropriate for running</li> </ul>	Same status

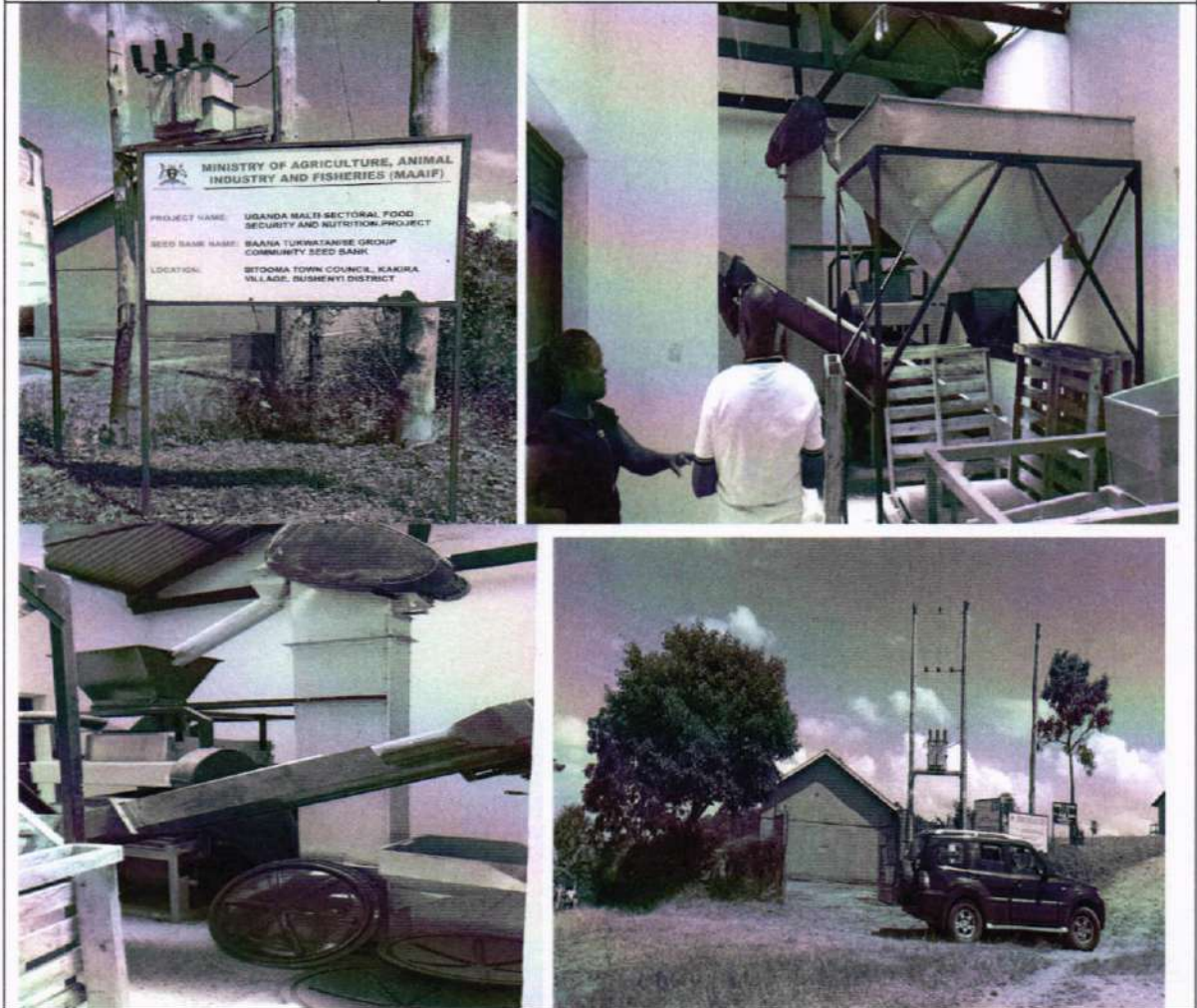
SN	Project	Sub County	Parish	Report Date	contract amount	Monitor's observations	Comment
						heavy machinery. Electric poles lined up from Butare Town to the project site but no wires connected. Environmental issues not addressed (pollution) and stores not in place.	
3.	Supply of coffee processing machine to Kahungye Coffee Growers Cooperative Society Limited	Nyabubare	Kahungye	2024-02-27T12:56:41.546131Z	75,000,000	<ul style="list-style-type: none"> <li>The group only paid 74 million and retained one million pending training after installation of electricity.</li> <li>The project is not connected to a power source, the nearby power line is approximately three kilo meters away. Machinery requires a three-phase power connection which is appropriate for running heavy machinery. However, electricity poles exist in the community but no wires.</li> <li>No store, or environmental issues not addressed including measures for managing air pollution.</li> </ul>	Same status
4.	Supply of coffee processing machine to Kachwamba Tukore Cooperative Society Limited	Ruhumuro	Bugaara	2024-02-27T10:59:11.294268Z	75,000,000	<ul style="list-style-type: none"> <li>Partial delivery of machinery parts</li> <li>The factory was not yet operational because of missing machine parts. Machines not installed; training of farmers not yet done.</li> <li>Not connected to the power source. Machinery requires a 3-phase power connection which is appropriate for running heavy machinery.</li> <li>Farmers not yet trained on how to use machines</li> </ul>	Same status

SN	Project	Sub County	Parish	Report Date	contract amount	Monitor's observations	Comment
5.	Supply of coffee processing machine to Nyakasharara Coffee Growers Cooperative Society Ltd	Kyabugimbi	Katikamwe	2024-02-27T10:28:35.365825Z	75,000,000	Not operational due to lack of power.	Same status
6.	Completion of Tarmacking of Kalinzu Eco-Tourism Road	Kyamuhunga Sub County	Butare Ward	2024-02-27T08:16:14.638414Z	252,201,400	The tarmac was poorly applied on an uneven surface	
7.	Design, supply and installation of micro-scale irrigation systems in Bushenyi District - Rugaimukamu Edith	Nyabubare	Nyarugote	2023-09-25T09:03:17.757100Z	18,971,000	The water pipe used to irrigate is no longer functioning. She complains that she was given poor quality and that it only worked two times. The solar panel is of low quality and value as it doesn't support the water pump. According to the beneficiary, the project has not served the intended purpose well.	The farmer should take responsibility
8.	Design, supply and installation of micro-scale irrigation systems in Bushenyi District - Kamugisha Winne	Central Division	Ruharo	2023-09-23T06:00:50.076570Z	13,910,000	The beneficiary says that she has not benefited from the project because the pump has failed to serve its purpose. The contractor at first brought a pump and totally failed to function. Then he bought a second one but also takes three days to fill a 5000ltr tank.	Same status
9.	Completion of Swazi HC II Maternity Ward Phase 3	Kyamuhunga Town Council	Butare Ward	2023-09-06T13:51:25.815659Z	20,780,808	The facility is not functional at the moment as there is no electricity, no running water and no delivery equipment. At the moment pregnant mothers are attended to in the in-charge office where the room is very small for someone to deliver from there. The facility's floor is also scrapping off before use.	Functional

<b>SN</b>	<b>Project</b>	<b>Sub County</b>	<b>Parish</b>	<b>Report Date</b>	<b>contract amount</b>	<b>Monitor's observations</b>	<b>Comment</b>
10.	Heavy grading of Butare-Kajugangoma road 2.5km	Kyamuhunga town council		2023-10-12T09:18:54.288019Z	5,750,000	Works on the road are not done	Works were done

**Appendix 2: Physical verification conducted from 25<sup>th</sup> to 27<sup>th</sup> March 2025**

<b>Subject of Procurement:</b> Supply of bean processing machine to Baana Tukwatanise Farmers Group	
<b>Case No:</b> 01	<b>Amount:</b> UGX: 145,807,000
<b>Status:</b> Incomplete and non functional	<b>Contractor:</b> Musa Body Machinery (U) Limited



<b>Subject of Procurement:</b> Supply of Coffee Processing Machine to Nyanga Tweterane Coffee Growers Cooperative Society Ltd	
<b>Case No:</b> 02	<b>Amount:</b> UGX: 112,500,000
<b>Status:</b> Incomplete	<b>Contractor:</b> Musa Body Machinery (U) Limited



**Subject of Procurement:** Supply of coffee processing machine to Kahungye Coffee Growers Cooperative Society Limited

**Case No:** 03      **Amount:** UGX: 75,000,000

**Status:** Completed but non functional      **Contractor:** Musa Body Machinery (U) Limited



**Subject of Procurement:** supply of coffee processing machine to Kachwamba Tukore Cooperative Society Limited

**Case No:** 04      **Amount:** UGX: 75,000,000

**Status:** Incomplete      **Contractor:** Musa Body Machinery (U) Limited



**Subject of Procurement:** Supply of coffee processing machine to Nyakasharara Coffee Growers Cooperative Society Limited

**Case No:** 05      **Amount:** UGX: 75,000,000

**Status:** Incomplete      **Contractor:** Musa Body Machinery (U) Limited



**Subject of Procurement:** Completion of the tarmacking of Kalinzu Eco-Tourism Road

**Case No:** 06      **Amount:** UGX: 252,201,400

**Status:** Incomplete      **Contractor:** Rock and Dirt Solutions Limited



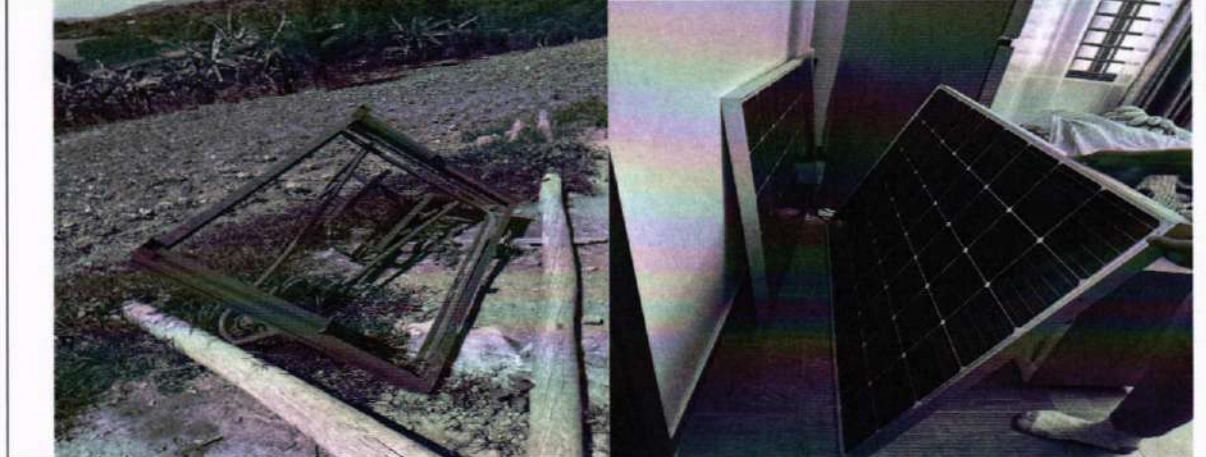
**Subject of Procurement:** Design, supply and installation of micro-scale irrigation systems in Bushenyi District - Rugaimukamu Edith

<b>Case No:</b> 07	<b>Amount:</b> UGX: 18,971,000
<b>Status:</b> Non-functional	<b>Contractor:</b> Sprinktech Limited



**Subject of Procurement:** Design, supply and installation of micro-scale irrigation systems in Bushenyi District - Kamugisha Winnie

<b>Case No:</b> 08	<b>Amount:</b> UGX: 13,910,000
<b>Status:</b> Non-functional	<b>Contractor:</b> Adritex (U) Limited



<b>Subject of Procurement:</b> Completion of Swazi HCII Maternity Ward Phase 3	
<b>Case No:</b> 09	<b>Amount:</b> UGX: 20,780,808
<b>Status:</b> Functional	<b>Contractor:</b> Nikar General Contractors Co. Ltd



<b>Subject of Procurement:</b> Grading of Butare Kajugangoma Road in Kyamuhunga Town Council	
<b>Case No:</b> 10	<b>Amount:</b> UGX: 5,750,000
<b>Status:</b> Motorable	<b>Contractor:</b> Force Account

