



**CONTRACT AUDIT REPORT FOR THE CONSTRUCTION OF KIBUUKU AND
BUTUNGAMA SEED SECONDARY SCHOOLS AND THE INSTALLATION OF A
MICRO IRRIGATION SYSTEM FOR MOSES KYAMANYWA IN NTOROKO
DISTRICT**

**CONTRACTORS: PRUTAZ CONSTRUCTION AND VOCATIONAL TRAINING
CENTRE (U) LIMITED FOR THE SEED SCHOOLS AND TUR HOLDINGS
INTERNATIONAL LIMITED FOR THE IRRIGATION SYSTEM**

MARCH 2026

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ACRONYMS

ESHS	Environmental, Social, Health and Safety
PPDA	Public Procurement and Disposal of Public Assets Authority
PPDA Act Cap 2025	Public Procurement and Disposal of Public Assets Act Chapter, 205
UGX	Uganda Shillings
UGIFT	Uganda Intergovernmental Fiscal Transfer Program

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority conducted a contract audit into the two contracts worth UGX 5,231,238,040 in accordance with Section 8(1)(j)(ii) of the PPDA Act, Cap 205. The contract details shown in Table 1 below:

Table 1: Contract Details

Reference Number	Contract Description	Amount (UGX)	Contractor
MOES/UGIFT/Works/2021-2022/Lot 12	construction of Kibuuku and Butungama Seed Secondary Schools.	5,207,538,040	Prutaz Construction and Vocational Training Centre (U) Limited
NTOR910/WRKS/2023-2024/00159	Installation of a solar powered drag horse micro irrigation system for Kyamanywa Moses.	23,700,000	Tur Holdings International Limited
Total		5,231,238,040	

The overall objective of the audit was to assess the status of contract implementation with emphasis on verification that all parties to the contract complied with the requirements and standards set forth in the contract and the provisions of the PPDA laws and UGIFT guidelines. The specific objectives of the contract audit were to assess:

- (i). The progress of the works;
- (ii). The effectiveness of time, quality & cost control of works undertaken; and
- (iii). Adherence to Environmental, Social, Health and Safety (ESHS) safeguard requirements.

Key Findings and recommendations of the Authority

A. CONSTRUCTION OF BUTUNGAMA AND KIBUUKU SEED SECONDARY SCHOOLS

For the contract for the construction of Butungama and Kibuuku Seed Secondary Schools, the following were found:

1. Contrary to Regulation 52(3)(a)(vi) of the PPDA (Contracts) Regulations that require the Contract Managers to ascertain that all contract obligations are completed within the contracted period, the construction of the works was behind schedule. As of 19th January 2026, the project stood 21 months behind the original completion date of 13th May 2024, equivalent to a time elapsed of 213% against measured physical progress of only 61%. The Authority attributed these delays primarily to repeated periods of site abandonment by the contractor, arising from unresolved disputes over payment of deducted VAT, withholding tax, and claims for executed variations. Following mediation between the parties, a contract extension was issued and the contractor resumed work in January 2026 with a commitment of completing all outstanding contractual obligations by 30th April 2026;
2. Contrary to Ministry of Works and Transport Standard Specifications for Building Works 2020 that require Engineers to undertake quality tests for all materials used and sections of works completed, the Authority found no documentary evidence that the contractor or the Project Manager conducted the required quality tests on materials and completed sections of the works

as required by the Ministry of Works and Transport Standard Specifications for Building Works 2020. Site meeting minutes and Project Manager instructions repeatedly highlighted serious concerns regarding the quality of materials and workmanship. Furthermore, floodwaters submerged certain structures during construction, and the structures at Butungama Seed School remained unroofed for over 15 months, which compromises the long-term structural integrity; and

3. Contrary to Clause 24 of the General Conditions of the Contract that gave full responsibility to the Contractor for all activities and personnel on site before project handover, the school administration at Kibuuku Seed Secondary School occupied incomplete structures before the contractor achieved practical completion, formal handover, and without issuance of an occupation permit. The Entity permitted this premature occupation due to the shortage of classroom facilities in the area. This practice exposes learners to unacceptable safety risks and undermines the contractor's contractual responsibility to rectify defects arising during the construction and defects liability periods.

Audit conclusion

The construction of Kibuuku and Butungama Seed Secondary Schools was assessed as a high-risk contract due to several significant factors. These included; prolonged delays exceeding 19 months beyond the original completion date, site abandonment, unresolved disputes necessitating High Court mediation, premature use of incomplete structures, and concerns related to quality and testing of material used.

In light of the above findings, the Authority recommended the following:

The Accounting Officer should prevail over the:

1. Contractor to complete the remaining works for Kibuuku and Butungama Seed Schools within the extended contract period ending 30th April 2026 and submit a completion report to the Authority in accordance with Section 28(1)(l) of the PPDA Act, 205. In case the Entity meets further challenges that affect the completion of the contract within the scheduled time, the Accounting Officer should seek advice from the Authority in accordance with Section 8(1)(a) of the PPDA Act, Cap. 205; and
2. Project Manager to undertake quality tests for all materials used in the construction and the various sections of the executed works that would require testing in accordance with the Ministry of Works and Transport Standard Specifications for Building Works 2020.

B. INSTALLATION OF A MICRO IRRIGATION SYSTEM FOR MOSES KYAMANYWA

The Authority found that despite a one-year delay beyond the 17th August 2024 completion date attributable to contractor non-performance that required intervention from the Uganda Police Force, the irrigation system was ultimately delivered to specification, was operational, and supports beneficiary livelihood improvement as noted during the Authority's physical verification conducted on 26th November 2025. No major quality, cost overrun, or environmental and social concerns were identified in this contract.

Audit Conclusion

The contract for the installation of an irrigation scheme was successfully implemented even though the Entity had met challenges with the contractor that included abandonment of site. This contract was assessed as low risk. The system was ultimately delivered to specification, is operational, and supports beneficiary livelihood improvement. No major quality, cost overrun, or ESHS issues were identified post-completion.

In light of the above, the Authority recommends that The Contract Managers should always make use of the contract clauses that safe guard the Entity against non-performance and initiating contract termination in case there are indicators that the contractor might frustrate the contract in accordance with Section 51(b) of the PPDA (Contracts) Regulations, 2023.

CHAPTER 1: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority conducted a contract audit into the contracts for the construction of Kibuuku and Butungama Seed Secondary Schools worth UGX 5,207,538,040 and the installation of micro scale irrigation system for Moses Kyamanywa worth UGX 23,700,000 in Ntoroko District under the Uganda Inter-governmental Fiscal Transfer Program (UgiFT), in accordance with Section 8(1)(j)(ii) of the PPDA Act, Cap 205. The audit exercise was conducted from 17th to 21st November 2025. A management letter was issued to the Entity on 5th January 2026 and the management response was submitted on 23rd January 2026. This report communicates the audit conclusions and final recommendations of the Authority. The contract backgrounds and summary for respective projects are provided in Chapter 2 of the report.

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 signed contract between the Entity and the contractors; and
- (iii). PPDA (Contracts) Regulations, 2023.

1.3 Objectives

The overall objective of the contract audit was to assess the status of contract implementation in regard to the obligations of the Entity and the contractor.

The specific objectives of the contract audit were to assess:

- (i). The progress of the works;
- (ii). The effectiveness of time, quality & cost control of works undertaken; and
- (iii). Adherence to Environmental, Social, Health and Safety safeguard requirements.

1.4 Scope of the Audit

The audit covered the contract execution and management of the construction of Butungama and Kibuuku Seed Secondary Schools, and the installation of a micro scale irrigation systems for Mr. Moses Kyamanywa in Ntoroko District.

1.5 Audit Methodology

The Authority adopted the following methodology:

- i. Review of documentation in the procurement action file;
- 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; and
- v. Reporting on findings of the audit and providing recommendations where applicable.

1.6 Limitation of Scope

The contract audit was undertaken by auditors who did not have professional competence in engineering and building construction. As such, we could not conclusively give an opinion on the technical quality of the works undertaken.

CHAPTER 2: FINDINGS AND RECOMMENDATIONS

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

2.1 CONSTRUCTION OF KIBUUKU AND BUTUNGAMA SEED SCHOOLS

Contract Background

1. On 1st November 2022, Ntoroko District Local Government (the Entity) entered into a contract with Prutaz Construction and Vocational Training Centre (U) Limited (the Contractor) under Reference MOES/UgIFT/Works/2021-2022/Lot 12 for the construction of Kibuuku and Butungama Seed Secondary Schools at a total contract sum of UGX 5,207,538,040. The works funded under the UgIFT programme, were scheduled for an 18-month duration commencing 14th November 2022, with an intended completion date of 13th May 2024.
2. Actual site works only began on 15th March 2023, four months late owing to the contractor's delayed mobilisation of financial and material resources including the advance and performance securities.
3. During a site meeting held on 2nd November 2023, a matter was raised that a geotechnical report from the Ministry of Works and Transport flagged flood vulnerability at Butungama Seed School. It recommended raising substructures at least 300 mm above ground level, triggering the need for design changes and a contract variation. It was resolved at the meeting that a technical team would assess the additional quantities and report back to the project management team.
4. In a site meeting held on 21st February 2024, the contractor presented variation proposals totalling to UGX 805,585,429 (UGX 246,662,224 for Kibuuku and UGX 558,923,205 for Butungama). The district submitted these to the Ministry of Education and Sports for funding approval. The Ministry instructed the use of the contract's VAT component to cover the extras, citing donor-funded exemption under Section 2 of the VAT (Amendment) Act, 2016. The contractor rejected this, insisting the VAT position had not been clarified at bidding and contract signing.
5. On 18th March 2024, the Entity approved the contractor's request to extend the contract to 30th November 2024, based on heavy rains, design revisions, and site layout changes.
6. On 18th September 2024, the contractor lodged a payment request for UGX 163,985,991 in deducted VAT and withholding tax, plus UGX 224,113,801 for variation works already executed under the Project Manager's written instructions. Just five days later, on 23rd September 2024, the Project Manager reported that the contractor had abandoned the site since July 2024.
7. On 9th December 2024, the Accounting Officer sought the Solicitor General's advice on granting a second extension given the lack of progress; no reply was received.

8. The matter escalated on 16th January 2025 when the contractor filed an appeal with the High Court for mediation on disputed amounts for VAT, withholding tax and the claimed contract variation. The court appointed Counsel Richard Bwiruka as the Mediator.
9. Disputes over VAT and variations persisted. In a 19th March 2025 letter to the Permanent Secretary, Ministry of Education and Sports, the Accounting Officer noted a district-contractor meeting that agreed to finalise accounts matching executed works against the paid funds. The District Engineer proceeded alone, as the contractor's representative did not attend.
10. On 9th July 2025, the High Court through their appointed mediator ruled that both suit and counterclaims be withdrawn and that parties follow the requisite procedures to complete the execution of the contract.
11. On 29th August 2025, after the mediation ruling, the Accounting Officer wrote urging the contractor to return to site and resume the works as the Entity waited to receive the revoked funds for the project from the central treasury.
12. On 8th September 2025, the Contractor through their Lawyers-Byamukama, Kaboneke & Co. Advocates responded to the Accounting Officer and stated that they could not resume work with out a formal extension of the contract. They further stated that the contractor was financially constrained and requested for payment of the earlier claims for VAT and claimed contract variations.
13. On 28th October 2025, the district issued a second contract extension to 30th April 2026, citing the High Court mediation yet without resolving funding for variations and the VAT payment disputes.
14. On 24th November 2025, the Authority commenced a contract audit into the contract execution in accordance with Section 8(1)(j)(ii) of the PPDA Act, Cap. 205.
15. The Authority conducted a site visit 26th November 2025 for both sites in Butungama and Kibuuku and found that the contractor had not returned despite the extension. As of 30th November 2025, the project remained incomplete, with 207% of the original duration elapsed and a 19-month delay recorded.
16. On 8th December 2025, the Authority wrote to the Contractor (Prutaz Construction and Vocational Training Centre (U) Limited) to provide an explanation as to why the works had delayed and to also provide their commitment to the completion of the contracted works.
17. In a letter dated 11th December 2025, the Contractor responded that the completion of works delayed commencement caused by unresolved land issues for Kibuuku Seed Secondary School, design changes after the geotechnical survey investigation and disputes over payment claims and variations. They further added that the contract extension had significant changes in the mode of payment through letters of credit that they were still inquiring on how they would affect them and concluded that they had agreed with the Entity in the mediation that a payment worth UGX 75,445,115 relating to withholding tax deducted in error, unpaid claim

for Butungama Seed School amounting to UGX 266,266,914, and executed variations worth UGX 224,113,801 first be made to allow them to return on site and complete the works.

18. In a response to the management letter dated 19th January 2026, the Entity stated that the Contractor had returned to site and had resumed works.

The contract summary is provided in Table 2 below:

Table 2: Contract Summary for the Construction of Kibuuku and Butungama Seed Schools

Contract Name	Construction of Kibuuku and Butungama Seed Secondary Schools
Funder	UgIFT
Contract Amount (UGX)	5,207,538,040
Implementing Entity	Ntoroko District Local Government
Contractor	Prutaz Construction and Vocational Training Centre (U) Limited
Contract Type	Lump sum
Defects Liability Period	6 months
Retention	5 percent
Liquidates Damages	0.05 percent per day
Maximum amount for liquidated damages	10% of the contract price
Performance Security	8% Performance Security and 2 % ES
Advance Payment	20%
Project Manager	District Engineer
Mediator	High Court
Contract Signing Date	1 st November 2022
Project Launch Date	14 th November 2022
Contract Period	18 Months
Construction End Date	13 th May 2024
Extension	30 th November 2024
Completion Date	30 th April 2026 (Incomplete)

The following exceptions were noted:

2.1.1 Progress of Works

Regulation 52(3)(a)(vi) of the PPDA (Contracts) Regulations requires that the Contract Managers representing the Entity in contract management to ascertain that all contract obligations are completed within the contracted period.

However, as of 26th November 2025, the project had stalled and was abandoned. It was 18 months behind schedule with 207% of the initial project time elapsed. The Entity had made payments worth 62% of the contract amount and the measured works amounted to 61% of the contract amount.

The Authority conducted a physical verification on 26th November 2025. The status of the works and the abandoned projects is shown Annexes 1 and 2 while the summary progress is shown in Table 3 below:

Table 3: Progress of works for the construction of Kibuuku and Butungama Seed Schools as of 26th November 2025

Project Duration	
Contract Signing Date	1 st November 2022
Project Launch Date	14 th November 2022
Contract Period	18 Months
Construction End Date	13 th May 2024
Completion Date (Extended)	30 th April 2026 (Incomplete)
Project Period Elapsed	37 Months
Time Progress	207%
Delay	19 Months
Project Cost	
Contract Amount	5,207,538,040
Cumulative Payment as of 26 November 2025	3,249,658,109
Percentage Payment	62%
Physical Progress	
Measured works at Kibuuku Seed as of 30 November 2025 (IPC4)	1,774,788,054
Measured works at Butungamo Seed as of 30 November 2025 (IPC3)	1,389,082,617
Total measured works	3,163,870,671
Physical Progress	61%

The delays have been attributed to a lack of financial capacity by the contractor, delayed commencement of works, and endless contract disputes concerning the treatment of contract variations, payment claims, VAT and withholding tax as described in the contract background.

Implication

The project risks remaining incomplete by closure of the UgiFT funding if no urgent and proactive action is taken.

Management Response

From the mediation agreement of 9th July 2025, organized by the High Court in Fort Portal, the Contractor was given a no-cost contract extension for six months from 1st November 2025 to 30th April 2026. The contractor resumed execution of the contract deliverables in January 2026 and is expected to complete all pending obligations within the stipulated schedule. The district has taken steps with the Ministry of Education and Sports and Ministry of Works and Transport for quality assurance.

Authority Comment

An inspection report dated 19th January 2026 submitted with the management response indicated that the works were still at 61% and the Contractor had just resumed the works, the same status as per the Authority physical verification conducted on 26th November 2026.

Recommendations

1. The Accounting Officer should prevail over the Contractor to complete the remaining works within the extended contract period ending 30th April 2026 and submit a completion report to the Authority in accordance with Section 28(1)(l) of the PPDA Act, 205.
2. In case the Entity meets further challenges that affect the completion of the contract within the scheduled time, the Accounting Officer should seek guidance from the Authority in accordance with Section 8(1)(a) of the PPDA Act, Cap. 205.

2.1.2 Effectiveness of Time, Quality & Cost Control of Works Undertaken

(i). Issuance of instructions to the contractor to undertake variations before obtaining the necessary approvals

Regulation 54(6) of the PPDA (Contracts) Regulations, 2023 states that, “*a contract amendment shall not be issued to a provider without; commitment of the full amount of funding of the amended contract price over the required period of the revised contract. obtaining the approval of the Contracts Committee, obtaining approval from the Attorney General and other concerned bodies.*”

Contrary to the above, the Project Manager for the construction of Butungama and Kibuuku Seed Schools issued instructions to the contractor to execute works worth UGX 224,113,801 without a contract amendment and obtaining approvals like confirmation of funding, Contracts Committee approval and Solicitor General approval. The Entity has since failed to honour this payment claim from the contractor which has further escalated the contract disputes.

Implication

The Entity risks payment of interest on unpaid claims that were instructed by the Project Manager.

Management Response

The above variations required two stage verification (The district local government and the Ministry of Works and Transport quality assurance team), and since they originated from the geotechnical report, which guided on the foundation modification prior to construction, it was prudent for the project management/project manager to instruct the contractor to execute the variations that were associated with the foundation to allow for the construction process to commence. Meanwhile the request for approval was initiated.

The district had already verified the variation quantities and submitted them to the Ministry of Finance and Economic Development for allocation of extra funds and to the Ministry of Education and Sports for the quality assurance team to do the verification on 21st January 2025. Funds to manage variation claims have been allocated through a supplementary and the district has further written to the Ministry of Works and Transport and Ministry of Education and Sports seeking for a technical team to do verification of the variation claims.

Authority Comment

The Authority took note of the management response which further confirms that the Project Manager issued instructions to undertake variations before confirmation of additional funding, and approval of the Contracts Committee and the Attorney General contrary to Regulation 54 of the PPDA (Contracts) Regulations, 2023. The Authority further noted that this was one of the significant dispute areas that delayed contract execution and even led to a contract mediation hearing at the High Court of Fort Portal.

Recommendations

1. The Accounting Officer should verify the contract variation and payment claims from the Contractor with technical support from the Ministry of Works and Transport and the Ministry of Education and Sports and make the due payments to the contractor in accordance with procedure stipulated under Clauses 49 and 50 of the General Conditions of the Contract.
2. Going forward, the Contract Managers should not issue any contract variations that amount to a contract amendment with seeking for confirmation of funds, approval of the Contracts Committee, and the Attorney General where necessary in accordance with Regulation 54(6) of the PPDA (Contracts) Regulations, 2023.

(ii). Failure to undertake tests of materials used and sections of completed works

The Ministry of Works and Transport Standard Specifications for Building Works 2020 require Engineers to undertake quality tests for all materials used and sections of works completed during construction works. The Authority did not find evidence of technical tests conducted on the works and materials were not available raising questions about the structural integrity of the structures. There were also further concerns about the quality of works and materials continuously raised in the site meetings held on 23rd November 2023 and 21st February 2024 and the Project Manager's instructions where He would require removal of certain materials from site until they were tested. Some structures had also submerged in water due to floods. Structures in Butungama Seed School have also taken over 15 months without being roofed which compromises their structural integrity.

Implication

This raises doubt on the long-term use of the facilities and safety of the occupants.

Management Response

Test results/reports from the Ministry of Works and Transport Fort Portal Laboratory for different concrete grades, concrete blocks, and construction materials are available for verification.

Authority Comment

Management did not provide the evidence for verification.

Recommendation

The Accounting Officer should prevail over the Project Manager to undertake quality tests for all materials used in the construction and the various sections of the executed works that would require testing in accordance with the Ministry of Works and Transport Standard Specifications for Building Works 2020.

2.1.3 Adherence to Environmental, Social, Health And Safety Safeguard Requirements

(iii). Occupation of incomplete structures without an occupation permit

Clause 24 of the General Conditions of the Contract gave full responsibility to the Contractor for the safety of all activities and personnel on site before project hand over. The Authority found that due to the dire need for secondary education facilities within the district, the incomplete structures for Kibuuku Seed Secondary School have been put to use before clearance of their safety for use in form of an occupational permit and completion of the project. Image 8 below shows one of the structures being used as a classroom as of 26th November 2025.

Image 1: Shows one of the structures used as a classroom at Kibuuku Seed Secondary School construction site



Implication

This poses safety risks to the occupants, and could also take away the contractor's obligations in case of defects and loss of property.

Management Response

The existing community secondary schools were occupying temporary structures made from wooden planks. These structural elements are highly susceptible to harsh weather conditions like termites and moisture (flood prone District). It was unfortunate that the community funded shelters deteriorated and were blown off by a hailstorm exposing the learners to a more dangerous condition. Since the school is community founded and there were no other options, they had to occupy the incomplete structures as a temporary measure.

I am glad that the contractor is back on site to finalize all pending works for the school infrastructure to be handed over and hence occupied officially.

Recommendation

The Accounting Officer should prevail over the Contractor to complete the construction of the school structures to provide permanent class rooms for the students that lack study room facilities in Butungama and Kibuuku Seed Schools.

2.2 INSTALLATION OF A MICRO IRRIGATION SYSTEM FOR MOSES KYAMANYWA

On 17th May 2024, Ntoroko District Local Government entered into a contract with Tur Holdings Limited to install a solar powered drag horse micro irrigation system for a farmer named Moses Kyamanywa. The contract was for a period of three months. The contract details are in Table 4 below:

Table 4: Contract summary for the installation of a micro irrigation system for Moses Kyamanywa

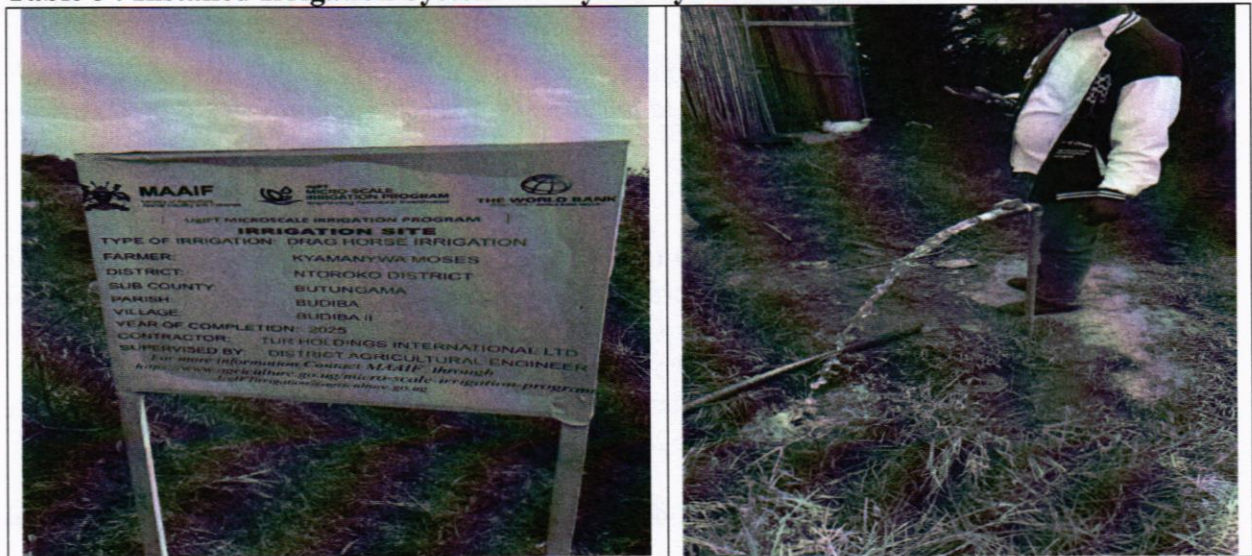
Contract Name	Installation of a solar powered drag horse micro irrigation system for Kyamanywa Moses
Funder	UgIFT
Contract Amount (UGX)	23,700,000
Implementing Entity	Ntoroko District Local Government
Contractor	Tur Holdings International Limited
Contract Type	Lump sum
Contract signing Date	17 th May 2024
Contract period	3 months
Contract End Date	17 th August 2024
Actual Completion Date	15 th October 2025

The Authority made the following findings:

2.2.1 Progress of Works

The Authority conducted a physical verification of the works for the installation of a micro scale irrigation system for Moses Kyamanywa on 26th November 2025 and found that the works had been fully completed and the system was fully functional. The physical progress and the financial progress were both at 100%. The status of implementation is shown in Table 5 below:

Table 5 : Installed Irrigation System for Kyamanywa Moses as of 26th November 2025





2.2.2 Effectiveness of Time, Quality & Cost Control Of Works Undertaken

(i). Delayed completion of the installation of the micro irrigation system for Moses Kyamanywa

Regulation 52(1)(b) of the PPDA (Contracts) Regulations, 2023 require the Contract Manager to make certain that the provider performs the contract in accordance with the terms and conditions specified in the contract. The Authority found that the Contract Manager failed to ensure that the Contractor completed the installation with the contract expiry period of 17th August 2024. The installation was completed on 15th October 2025, a year after the contract had expired.

Implication

This creates reputational damage for government programmes.

Management Response

The Contractor was served a notice to complete work in a letter dated 25th July 2024 and later on a matter was report to Police on 15th January 2025. The Contractor after police intervention reported and completed the works on 15th October 2025.

Recommendation

The Authority noted the Entity's efforts to have the contractor complete their obligations in the contract and recommends that the Contract Managers should always make use of the contract clauses that safe guard the Entity against non-performance like desisting from making advance payments without corresponding advance payment security, retaining part of the payments, and initiating contract termination in case there are indicators that the contractor might frustrate the contract in accordance with Regulation 52(1)(b) of the PPDA (Contracts) Regulations, 2023.

2.2.3 Adherence to Environmental, Social, Health And Safety Safeguard Requirements

No exceptions were found under this objective.

CHAPTER 3: AUDIT CONCLUSION

The Authority made the following conclusions of the two contracts audited:

1. The construction of Kibuuku and Butungama Seed Secondary Schools is currently a high-risk contract due to several significant factors. These include; prolonged delays exceeding 19 months beyond the original completion date, site abandonment, unresolved disputes necessitating High Court mediation, premature use of incomplete structures, and concerns related to quality and testing. By December 2025, physical progress was approximately 61%, with payments amounting to 62%. The contractor's return in January 2026 presents a potential path to complete the contract by 30th April 2026 as suggested in the management response. However, historical performance suggests a considerable risk of further delays or total failure to deliver unless proactive contract management strategies are adopted. The project has not fully achieved value-for-money, and continues to hinder access to effective secondary education in the area.
2. The contract for the installation of an irrigation scheme was successfully implemented even though the Entity had met challenges with the contractor that included abandonment of site. This contract is assessed as low risk. Despite a one-year delay beyond the August 2024 completion date attributable to contractor non-performance and requiring police intervention, the system was ultimately delivered to specification, is operational, and supports beneficiary livelihood improvement. No major quality, cost overrun, or ESHS issues were identified post-completion.

ANNEXES

Annex 1: shows the status of the works at Butungama Seed School as of 26th November 2025



Image 2: shows the overall viewed of the abandoned project with structures at the roofing stage



Image 3: Classroom Blocks at roofing stage



Image 4: Multipurpose Hall at roofing stage

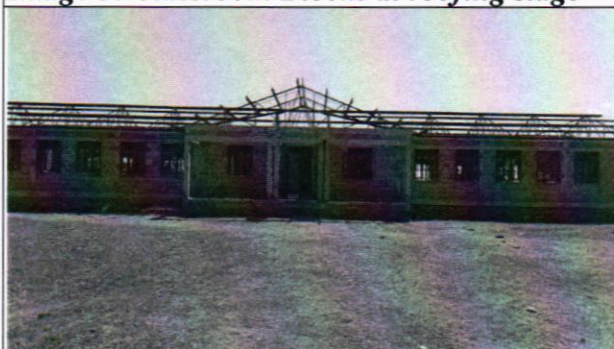


Image 5: ICT Block at roofing stage



Image 6: Staff Houses at roofing stage

Annex 2: Status of works for the construction of Kibuuku Seed Secondary School as of 26th November 2025



Image 7: 360 view of Kibuuku Seed School abandoned at the roofing stage as of 26th November 2025



Image 8: One of the classroom blocks In use before completion