



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

**PROCUREMENT AND DISPOSAL AUDIT REPORT FOR THE
FINANCIAL YEAR 2020/21**

KASESE MUNICIPAL COUNCIL

OCTOBER 2022

TABLE OF CONTENTS

Contents	
TABLE OF CONTENTS	ii
ACRONYMS	iii
EXECUTIVE SUMMARY	1
CHAPTER 1: INTRODUCTION	3
1.1 Structure of the Entity	3
1.2 Background	3
1.3 Main Audit Objectives	3
1.4 Audit Scope	3
1.5 Audit Methodology	3
CHAPTER 2: AUDIT FINDINGS, IMPLICATIONS, AND RECOMMENDATIONS ..	5
2.1 To establish the level of compliance of the Entity with the general provisions under the PPDA Act, 2003 and Local Governments (PPDA) Regulations, 2006	5
2.1.1. Failure to fully implement PPDA recommendations from Financial Year 2018/19 5	5
2.1.2. Procurement plan implementation rate	6
2.1.3. Conducting procurements outside the procurement plan	6
2.1.4. Reporting to PPDA	6
2.1.5. Missing documents	6
2.2 Level of compliance of procurement and disposal processes with the PPDA Act, 2003 and Local Government Regulations 2006	7
2.2.1 Low bidder participation.....	7
2.2.2 Bid validity	9
2.2.3 Contradictions between record of issue, receipt and evaluation report	9
2.2.4 Passing non-compliant bidders	9
2.2.5 Failure to correct arithmetic errors and non-conformities	10
2.2.6 Failure to communicate of arithmetic corrections to all participating bidders ..	11
2.2.7 Failure to release bid security	12
2.2.8 Management of force account activities	12
2.2.9 Management of revenues	14
2.3 To assess the level of efficiency and effectiveness during contract implementation	14
2.3.1 Delays at contract signing	14
2.3.2 Delayed site possession	15
2.3.3 Issues noted in the contract document	16
2.3.4 Failure to request for performance security	16

2.3.5	Failure to pay retention	17
CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY		18
3.1	Overall Audit Conclusion	18
3.2	Recommended Action Plan.....	20
Annex A: High risk individual contracts reviewed.....		21
Annex B: Audit Sample List for the audit of Kasese Municipal Council for FY 2020/21 ..		22
Annex C: Risk Rating Criteria.....		24
Annex D: Composition of Contracts Committee.....		26
Annex E: Composition of the Procurement and Disposal Unit		26
Annex D: Physical verification.....		27

List of Tables

Table 1: Analysis of Population and Sample Selected for audit of FY 2020/21.....5

Table 2: Implementation of PPDA recommendations.....5

Table 3: Procurement plan implementation rate.....6

Table 4: Procurements conducted outside the procurement plan.....6

Table 5: Missing documents.....6

Table 6: Level of participation.....7

Table 7: Record of issue of the bidding document.....7

Table 8: Record of receipt of bids.....7

Table 9: Arithmetic errors.....10

Table 10: Arithmetic errors and non-conformity.....11

Table 11: Procurements with arithmetic corrections.....12

Table 12: Procurements with no fuel orders.....12

Table 13: Details of payments made.....13

Table 14: Details reported to the Authority.....13

Table 15: Delays at contract signing.....14

Table 16: Delays at initiation with an average delay of seventy-seven (77) working days.....15

Table 17: Procurements where performance security was not requested for.....16

Table 18: Procurements with unpaid retention.....17

Table 19: Risk Rating.....18

Table 20: Summary of performance of Kasese Municipal Council.....18

Table 21: Recommended Action Plan.....20

ACRONYMS

CC	Contracts Committee
FY	Financial Year
KMC	Kasese Municipal Council
Ltd	Limited
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
SUPLS	Supplies
SVRCS	Services
WRKS	Works

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority (PPDA) carried out the procurement and disposal audit of Kasese Municipal Council that covered a representative sample of seventeen (17) procurement transactions in the Financial Year 2020/21.

The overall objective of the procurement and disposal audit was to assess and establish the degree of compliance of Kasese Municipal Council's procurement system and processes with the provisions of the PPDA Act, 2003 and Local Governments (PPDA) Regulations, 2006 and assess the level of procurement performance over the audit period.

From the findings of the procurement audit exercise, the performance of Kasese Municipal Council for the Financial Year 2020/21 was **satisfactory** with an overall weighted average risk rating of **47.1%**. The risk rating was weighted to determine the overall risk level of the Entity as detailed in Chapter 3 of the audit report.

The following key exceptions were noted:

1. Only 42.8% of the previous audit recommendations were fully implemented leaving 42.8% partially implemented and 14.4% not implemented at all. Failure to implement PPDA recommendations denies an Entity the opportunity to improve its procurement function.
2. The Authority noted that four (4) procurements worth UGX 155,779,840 were conducted outside the procurement plan subsequently denying the planned procurements to be implemented.
3. Micro procurements and revenue-source transactions undertaken by the Entity were not reported to the Authority. For example, the Entity planned to contract fourteen (14) revenue sources during Financial Year 2020/21 worth UGX 207,290,632 but none of these was reported to the Authority. This is an indicator of lack of transparency in the procurement function.
4. There was low bidder participation in six (6) procurements worth UGX 163,520,742 with an average participation of 1.1 bids. Lack of competition affects value for money at contract implementation and creates low bidder confidence.
5. There was unfair and irregular evaluation of bids in four procurements worth UGX 179,388,599. Unfairness at evaluations leads to hiring of contractors with less or no capacity to execute the works within the required timeframe.
6. There was failure by the Evaluation Committee to correct arithmetic errors/non-conformities in submitted bids and also communicate arithmetic errors to all participating bidders in three procurements worth UGX 164,499,359.

The Authority recommends that:

1. The Accounting Officer should ensure that all recommendations by the Authority are shared with all Departments of the Entity and institute a mechanism to ensure full implementation.
2. The Accounting Officer and Management should regularly carry out a review of the implementation of the procurement plan and update the procurement plan in accordance with Section 58 (4) of the PPDA Act, 2003 to ensure improved performance.
3. The procurement and Disposal Unit should ensure that the quarterly reports submitted are in the recommended format, complete, and are submitted on every 15th day of the month preceding the quarter being reported on.
4. The Accounting Officer should investigate the reasons for the low bidder participation in the Entity's procurement processes and put in place a mechanism for promoting competition in accordance with Section 46 of the PPDA Act, 2003.

5. The Evaluation Committees should evaluate bids in line with the evaluation methodology and criteria stated in the solicitation document in accordance with Section 73 (2) and (3) of the PPDA Act 2003.
6. The Chairperson Evaluation Committee should always correct, and communicate arithmetic corrections to concerned bidders in accordance with Regulation 74 (1) (3) (6) of the Local Government (PPDA) Regulations, 2006.

CHAPTER 1: INTRODUCTION

1.1 Structure of the Entity

Section 26 (1) of the PPDA Act, 2003 gives the Accounting Officer the overall responsibility for the successful execution of the procurement and disposal process in a Procuring and Disposing Entity. Section 26 (1) (a) and (c) specifically give the responsibility to cause the establishment of a Procurement and Disposal Unit and Contracts Committee staffed at an appropriate level to the Accounting Officer.

The Entity had a substantive Accounting Officer, a Procurement and Disposal Unit, and a Contracts Committee. Adhoc Evaluation Committees were appointed for each procurement transaction.

1.2 Background

The Public Procurement and Disposal of Public Assets Authority (PPDA) carried out the procurement and disposal audit of Kasese Municipal Council that covered a representative sample of seventeen (17) procurement transactions from the Financial Year 2020/21. The audit involved a review of the procurement structures, procurement, and asset disposal processes, as well as contract performance following the provisions of the Public Procurement and Disposal of Assets Act, 2003 as amended and Local Governments (PPDA) Regulations, 2006.

1.3 Main Audit Objectives

The overall objective of the procurement and disposal audit was to assess and establish the degree of compliance of Kasese Municipal Council's procurement system and processes with the provisions of the PPDA Act, 2003 as amended and Local Governments (PPDA) Regulations, 2006 and assess the level of procurement performance over the audit period.

The specific objectives were to:

- i. Establish the level of compliance by the Entity with the general provisions of the PPDA Act, 2003 as amended and Regulations 2006;
- ii. Establish the level of compliance of procurement and disposal processes with the PPDA Act, 2003 as amended and Regulations 2006; and
- iii. Assess the level of efficiency and effectiveness in contract implementation.

1.4 Audit Scope

The audit involved a review of the procurement process, disposal process, general compliance issues, and contract implementation on a sample basis. The audit covered a representative sample of seventeen (17) procurement transactions worth UGX **681,216,723** under Financial Year 2020/21. The list of sampled transactions is contained in **Annex B**.

1.5 Audit Methodology

The auditors examined records and documents for each sampled procurement transaction and/or disposal and obtained the relevant evidence to derive audit conclusions. This involved a review of the Entity's procurement/disposal planning, initiation, bidding, evaluation, contract placement, and processes. At the end of the document review, a physical verification was undertaken to ascertain the level of contractual delivery and fit for purpose.

A debrief meeting to clear all pending issues that arose during the audit was held with the Entity management and staff before the auditors embarked on the preparation of the management

letter. The management letter was sent to the Entity on **10th June 2022** with a request to submit a management response by **15th June 2022**. The exit meeting was held online.

On completion of data collection and before writing the report, the audit manager reviewed the working papers for completeness. The working papers contain a detailed chronology of findings on each of the sampled transactions. The audit report presents the key findings and conclusions arising from the audit.

CHAPTER 2: AUDIT FINDINGS, IMPLICATIONS, AND RECOMMENDATIONS

2.1 To establish the level of compliance of the Entity with the general provisions under the PPDA Act, 2003 and Local Governments (PPDA) Regulations, 2006

The following areas of non-conformity were observed.

2.1.1. Failure to fully implement PPDA recommendations from Financial Year 2018/19

The Authority noted that only 42.8% of the previous recommendations were fully implemented leaving 42.8% partially implemented and 14.4% not implemented as indicated below:

Table 2: Implementation of PPDA recommendations

No	Recommended Action	Status
1.	The Accounting Officer should caution, in writing, User Departments undertaking procurements without respecting the necessary procurement structures.	Implemented
2.	The Procurement and Disposal Unit should ensure that performance securities are furnished before contracts are signed in accordance with Regulation 102 of the Local Government (PPDA) Regulations, 2006.	Implemented
3.	The Procurement and Disposal Unit and the Accounting Officer should ensure competition in accordance with Section 46 of the PPDA Act, 2003.	Implemented
4.	The Procurement and Disposal Unit should ensure that performance securities are furnished before contracts are signed in accordance with Regulation 102 of the Local Government (PPDA) Regulations, 2006.	Partially Implemented
5.	The Accounting Officer should caution the Chief Finance Officer because of the improper calculation of Withholding Tax (WHT) that caused a financial loss of UGX 2,494,831 to the Entity.	Not Implemented
6.	The Heads of User Departments should ensure that the planned timelines are adhered to in order to promote efficiency in service delivery in accordance with Section 48 of the PPDA Act, 2003.	Partially Implemented
7.	Contract managers should monitor closely the progress of contract implementation to ensure that providers meet all performance or delivery obligations as per the terms and conditions of a contract.	Partially Implemented

Implication

This implies that the Entity does not have a mechanism for implementation of recommendations.

Recommendations

The Accounting Officer should ensure that all recommendations by the Authority are shared with all Departments of the Entity and institute a mechanism to ensure full implementation.

Management response

The Entity's response is captioned in Table 2 above.

2.1.2. Procurement plan implementation rate

The Authority assessed the Entity's procurement plan and the table below includes detailed information about the plan, budget, and utilization of funds. The procurement plan implementation rate was 83.1% with a variance of UGX 296,136,430 as indicated below:

Table 3: Procurement plan implementation rate

Analysis of procurement spend	
Total procurement plan value inclusive of VAT (UGX)	1,750,684,245
Total procurement spend value inclusive of VAT (UGX)	1,454,547,815
Procurement plan implementation rate	83.1%
Budget variance (UGX)	296,136,430

Implication

This implies that services equivalent to 49.8% were not delivered to the intended beneficiaries.

Recommendation

The Procuring and Disposing Entity and Management should aim at fully implementing its procurement plan in the subsequent financial years to improve service delivery.

Management response

A revised procurement plan is in place. See Annex. 4

2.1.3. Reporting to PPDA

The Authority noted that there were no micro procurements and revenue sources reported to the Authority. Furthermore, Contracts Committee minutes were not attached to the reports submitted to the Authority. The Entity planned to tender fourteen (14) revenue points worth UGX 207,290,632 but none were reported to the Authority.

Implication

This implies that there are reporting gaps in the Entity which affects the compliance assessment trail by the Authority.

Recommendation

The procurement and Disposal Unit should ensure that the quarterly reports (on procurements, disposals, micro procurements, and revenues) are in the recommended format and are submitted on every 15th day of the month preceding the quarter being reported with Contracts Committee minutes attached in accordance with Guideline 6/2008 of the Local Governments (PPDA) Guidelines, 2008.

Management response

The Entity appreciated the Authority' observation and promised to improve.

2.1.4. Missing documents

The following records were missing on their respective procurement action files

Table 5: Missing documents

S/N	Subject of procurement	Amount (UGX)	Missing documents
1.	Repair of LG 001-122	24.239,560	Requisition form
2.	Periodic maintenance on Kamulikwizi road (1.1km) and Saluti rise in Nyamwamba division	95.238.000	
3.	Supply of 10 filing cabinets and office furniture	66.788.000	Delegation to confirm funding by Katonda)
4.	Supply of 1 pedestrian roller & 1 compactor	67.201.000	

S/N	Subject of procurement	Amount (UGX)	Missing documents
5.	Construction of 2-classroom block at Kogere Primary School in Nyamwamba	59,876,141	<ul style="list-style-type: none"> • Communication of arithmetic corrections • Contract Committee minutes approving evaluation report

Implication

This affects the audit trail and the key principle of accountability.

Recommendation

The Accounting Officer should ensure that the Procurement and Disposal Unit procurement action files are complete with all documents in accordance with Section 31 (o) of the PPDA Act 2003 as amended.

Management response

The Entity appreciates the Authorities observation.

2.2 Level of compliance of procurement and disposal processes with the PPDA Act, 2003 and Local Government Regulations 2006

The audit revealed the following exceptions;

2.2.1 Low bidder participation

There was low bidder participation in the following seven (7) procurements worth UGX 177,520,742 with an average participation of 1.1.

Table 6: Level of participation

S/N	Subject of procurement	Procurement method	Contract amount (UGX)	Number of bidders issued with a bidding document	Number of participating bidders
1.	Rehabilitation of Bulembia and Katiri Primary Schools, Bulembia Division*	Selective bidding	37,422,218	1	1
2.	Completion of face lifting at Nyamwamba division main office block frontage and repair of fence at Lorry Park Nyakasanga Stadium, Nyamwamba Division	Selective bidding	14,889,240	1	1
3.	Supply of HP Plotter T525	Open Domestic Bidding	22,988,200	1	1

S/N	Subject of procurement	Procurement method	Contract amount (UGX)	Number of bidders issued with a bidding document	Number of participating bidders
4.	Supply of 10 laptops to Kasese Municipal Council	Open Domestic Bidding	39,990,000	2	2
5.	Repair of LG 001-122	Direct Bidding	24,239,560	1	1
6.	Construction of a 4stance waterborne toilet at Rukoki Health Centre IV in Nyamwamba Division	Selective Bidding	23,991,524	1	1
7.	Supply of seven lasser jet printers to KMC HQ**	Open Domestic Bidding	14,000,000	1	1
TOTAL			177,520,742	1.1	1.1

Root cause

**The Authority noted that the bid invitation notice sent out to bidders in the rehabilitation of Bulembia and Katiri Primary Schools. Bulembia Division worth UGX 37,422,218 was dated 15th April 2021, 21 days after receipt and opening of bids on 26th March 2021.*

***No. 7: Section 3: Evaluation Methodology and Criteria of the bidding document, clause 6.2 (a) stated that "project officer or representative should hold a Bachelors degree in soft-ware Engineering, Computer science, information Systems & Technology, and Computer Engineering. From a recognized Institution" as a minimum technical requirement. Such criterion is ambiguous given that the procurement was to supply 7 LaserJet printers and may explain the low bidder participation.*

Implication

Low bidder participation indicates low levels of competition in the procurement processes of the Entity which affects value for money.

Recommendations

- The Procurement and Disposal Unit and the Accounting Officer should ensure competition in accordance with Section 46 of the PPDA Act, 2003 and Schedule 7 (c) of the Fourth Schedule of the PPDA Act, 2003.
- The Head Procurement and Disposal Unit should also conduct supplier appraisals of providers and develop strategies to maximize competition in accordance with Section 46 of the PPDA Act 2003 as amended.

Management response

The Entity invited at least 3 bidders, however only one bidder responded.

The Entity will improve by advertising through open national bidding to attract more competition. See Annex. 9

2.2.2 Bid validity

The Authority noted that the best-evaluated bidder, Bold Construction Engineering Services provided a bid validity period of 60 days which was less than the 60 working days required in the bidding document. This was noted in the Rehabilitation of Bulembia and Katiri Primary Schools, Bulembia Division worth UGX 37,422,218.

Implication

This implies that the provider did not meet the bidding requirements and should have been eliminated.

Recommendation

1. The Evaluation Committee should always conduct the preliminary evaluation of bids to determine whether the correct bid validity was stated in accordance with Section 77 (b) (vi) of the PPDA Act, 2003 as amended.

2. The entity should consider stating the date, the month and year within which the bid should be valid.

Management response

The Entity appreciates the Authority's observation. We shall improve in future transactions.

2.2.3 Passing non-compliant bidders

a) In the construction of 2 classroom block at Kogere Primary School in Nyamwamba worth UGX 59,876,141, the detailed evaluation criteria stated in the bidding document, bidders were supposed to attach documentary evidence of ownership, lease, hire such as registration books, agreements, memoranda or purchase order for the key equipment listed (1 concrete mixer, 1 poker vibrator, 1 plate compactor, 4 wheelbarrows, 4 hoes, 10 spades, 4 pick axes, 4 hammers, 1 claw bar, and 2 dump trucks).

Though the Evaluation Committee passed Mensa Engineering Services Limited as compliant for the above, the bidder had not submitted the evidence of ownership, lease or hire of the required equipment.

b) In the rehabilitation of Bulembia and Katiri Primary Schools, Bulembia Division worth UGX 37,422,218, the detailed evaluation criteria stated in the bidding document, bidders were supposed to submit documents of ownership, lease, hire, etc. for the key equipment listed (tipper, pickup, poker, concrete mixer, water tank (1000 Ltrs), spades and hoes). The Evaluation Committee passed Bold Construction Engineering Services as compliant, even though the bidder did not submit evidence of ownership, lease or hire except for a pickup.

c) In the completion of face lifting at Nyamwamba division main office block frontage and repair of fence at Lorry Park Nyakasanga Stadium, Nyamwamba Division worth UGX 14,889,240, the best-evaluated bidder, Byaruhanga Kaida Construction Co. Ltd submitted an invalid tax clearance certificate (KA05200069959) but was still passed as compliant.

d) The technical criteria 6.2 (b) required the bidders to submit copies of purchase orders and signed delivery notes and evidence of the average annual volume of supplies of the nature for the last 3 years of at least not less than UGX 25,000,000. However, the best-evaluated bidder, Arena Technologies Ltd only submitted a local purchase order for stationery worth

UGX 2,020,380 and was still passed as compliant in the supply of 1 pedestrian roller & 1 compactor worth UGX 67,201,000.

Implication

Passing non-compliant bidders leads to awarding contracts to non-compliant bidders which could lead to non-performance or shoddy work.

Recommendations

- The Evaluation Committees should evaluate bids in line with the evaluation methodology and criteria stated in the solicitation document in accordance with Section 73 (2) and (3) of the PPDA Act 2003.
- The Evaluation Committee should ensure that only bids that pass the preliminary examination proceed to the detailed evaluation stage in accordance with Regulations 77 (4) of the Local Governments (PPDA) Regulations, 2006.
- The Contracts Committee should always review both the evaluation reports against the bids and the evaluation criteria stated in the bidding document to ensure that bidders meet the stated criteria and that the Evaluation Committee has followed the stated criteria with no deviation or errors.

Management response

Noted and the Entity promises to improve.

2.2.4 Failure to correct arithmetic errors and non-conformities

- a) The Authority noted that the Evaluation Committee did not correct the following errors in Mensa Engineering Services Limited's bid. This was noted in the construction of 2 classroom block at Kogere Primary School in Nyamwamba worth UGX 59,876,141.

Table 9: Arithmetic errors

Item	Description	Qty * Rate (UGX)	A: Quoted amount	B: Actual amount	Variance (A-B)
ELEMENT 1: F	Provide and apply approved insecticide in accordance with the manufacturer's instructions to surfaces of excavation before concreting (M ²)	125*10,000	125,000	1,250,000	(1,125,000)
ELEMENT 1: Subtotal 1	Site clearance and substructure		4,810,700	5,935,700	(1,125,000)
ELEMENT 2: TOTAL	Walling and frame		8,699,060	8,699,380	(320)
SUMMARY	TOTAL		50,742,492	51,867,812	(1,125,320)
SUMMARY	GRAND TOTAL		59,876,141	61,204,018	(1,327,877)

The above led to understating the contract price by UGX 1,327,877.

- b) The Authority noted that the Evaluation Committee did not correct the following errors in Bold Construction Engineering Services' bid for rehabilitation of Bulembia and Katiri Primary Schools, Bulembia Division worth UGX 37,422,218.

Table 10: Arithmetic errors and non-conformity

Item	Description	Qty * Rate (UGX)	A: Quoted amount	B: Actual amount	Variance (A-B)
BOQs for rehabilitation of Katiri Primary Schools					
1.3	Removal of silt from the rooms and spreading it within the school compound (M ³)	57.6*4000	23,400	230,400	(207,000)
	Sub-total		10,963,970	10,342,970	621,000
Part 2: Statement of requirements					
	Activity schedule	Sub-total	30,179,208	29,558,208	621,000
		VAT (18%)	5,432,257	5,320,477	111,780
		Withholding tax (6%)	1,810,752	0	1,810,752
		Total	37,422,218	34,878,685	2,543,533

The above led to awarding of the contract at UGX 2,543,533 higher than would have if the corrections had been made.

- c) The Authority noted that Bold Construction Engineering Services quoted included 6% withholding tax in their quotation for rehabilitation of Bulembia and Katiri Primary Schools, Bulembia Division worth UGX 37,422,218 as noted in b above. According to Section 119 of the Income Tax Act, 1997 as amended, withholding tax is deductible and should be withheld by the payer (Entity) at the time of payment for any amount that exceeds UGX 1,000,000.

Implication

- Failure to correct arithmetic corrections in Mensa Engineering Services Limited's bid led to underpayment of the bidder by UGX 1,327,877.
- Inclusion of withholding tax worth UGX 1,810,752 and failure to correct arithmetic errors in Bold Construction Engineering Services' bid caused a financial loss amounting to UGX 2,543,533 as detailed in b above.

Recommendation

The Chairperson Evaluation Committee should always correct, communicate arithmetic corrections and ensure prompt responses to and from all bidders as per Regulation 74 (1) (3) (6) of the Local Government (PPDA) Regulations, 2006.

Management response

Noted and the Entity promises to improve.

2.2.5 Failure to communicate arithmetic error corrections to all participating bidders

The Authority noted that there was no evidence that the Evaluation Committee communicated arithmetic corrections to all participating bidders in the following procurements.

Table 11: Procurements with arithmetic corrections

S/N	Subject of procurement	Amount (UGX)
1.	Construction of 2 classroom block at Kogere Primary School in Nyamwamba	59,876,141
2.	Supply of office laserjet printers	67,201,000
TOTAL		127,077,141

Implication

This undermines the principle of transparency.

Recommendation

The Chairperson(s) Evaluation Committee should ensure that all bidders are copied in all communications of arithmetic corrections in accordance with Regulation 74 (4) of the Local Governments (PPDA) Regulation, 2006.

Management response

The Entity has improved. See Annex. 11

2.2.6 Failure to release bid security

The Authority noted that the contract between Arena Technologies Ltd and Kasese Municipal Council was signed on 30th October 2020 for the supply of 1 pedestrian roller & 1 compactor worth UGX 67,201,000. However, at the time of audit on 11th March 2022, the Entity had not released the bidder's bid security.

Implication

This implies that the bidder is unable to have their frozen funds released by the commercial bank.

Recommendation

The Authority recommends that the bid security shall be released promptly by the procuring and disposing Entity to the bidder in accordance Regulation 50 (6) of the Local Governments (PPDA) Regulation, 2006.

Management response

Noted the Entity promises to improve.

2.2.7 Management of force account activities

- A. The Authority reviewed the periodic maintenance on Kamulikwizi Road (1.1km) and Saluti Rise in Nyamwamba Division worth UGX 95,238,000 and noted the following: -
- a) The Entity paid UGX 21,702,900 to Kabaco Uganda Limited on 24th November 2020 for the supply of diesel for grading, culvert installation, and graveling of Saluti Road. However, there were no fuel orders to confirm consumption worth UGX 2,395,400 as indicated below:

Table 12: Procurements with no fuel orders

S/N	Date	Detail	Amount (UGX)
1.	28/11/2020	Excavator	730,000
2.	28/11/2020	LG0002-122	146,000
3.	3/12/2020	LG0002-122	146,000

S/N	Date	Detail	Amount (UGX)
4.	3/12/2020	Excavator	730,000
5.	12/12/2020	Vibro-roller	365,000
6.	12/12/2020	Water bowser	278,400
TOTAL			2,395,400

- b) On 29th March 2021, the Entity paid UGX 24,288,000 to Kabaco Uganda Limited for the supply of 7,040litres of diesel for periodic maintenance of Kamulikwizi and Saluti rise. However, there was no fuel order to confirm the consumption below:

S/N	Date	Detail	Order number	Amount (UGX)
1.	16/4/2021	LG0005-122 – 40 litres	-	138,000

- c) The Entity spent UGX 211,755,350 on the periodic maintenance of Kamulikwizi Road (1.1km) and Saluti Rise in Nyamwamba Division. However, only UGX 139,438,000 was reported to the Authority causing a variance of UGX 72,317,350. (See details below)

Table 13: Details of payments made

Date	Provider/Payee	Amount	Details
29/07/2021	Hamron General Agencies Co. Ltd	390,000	Sand
24/11/2020	Kabaco Uganda Limited	21,702,900	Fuel
23/12/2020	Robtex Kasese Enterprises Limited	3,353,450	Safety gear
02/12/2020	Mupala Agency Limited	12,600,000	gravel
19/11/2020	Wandyambya Ramesh	3,840,000	Labour
27/10/2020	Mensa Engineering Services Ltd	9,405,000	Culverts
25/05/2021	Batwine Apollo Muboine	1,250,000	Allowances
25/05/2021	Phillip Mutooro	1,740,000	Labour
29/06/2021	Hamron General Agencies Co. Ltd	819,000	Sand
29/06/2021	Hamron General Agencies Co. Ltd	840,000	Sand
29/03/2021	Robbystan Services Limited	22,855,000	Gravel
25/05/2021	Robtex Kasese Enterprises Limited	3,350,000	Cement & sign post
09/11/2020	Shell Kasese Petroleum Services	25,185,000	Fuel
29/03/2021	Kabaco Uganda Limited	24,288,000	Fuel
17/11/2020	Mupala Agency Limited	16,200,000	gravel
		40,837,000	Road equipment
02/12/2020	Robbystan Services Limited	23,100,000	Excavator
TOTAL		211,755,350	

Table 14: Details reported to the Authority

S/N	Subject of procurement	Provider	Amount (UGX)
1.	Periodic maintenance on Kamulikwizi road (1.1km) and Saluti rise in Nyamwamba division	Several	95,238,000
2.	Hire of equipment for periodic maintenance of Kamulikwizi road and saluti rise	Robbystan Services Limited	44,200,000
TOTAL			139,438,000

B. The Authority noted that the Entity reported UGX 44,200,000 for the hire of equipment for periodic maintenance of Kamulikwizi road and saluti rise in the quarterly reports submitted to the Authority. However, the accountability on file as well the completion report prepared by the force account manager indicted that only UGX 23,100,000 was spent.

Implications

This affects the audit trail and the key principle of accountability.

Recommendation

The Accounting Officer should ensure that the Procurement and Disposal Unit procurement action files are complete with all documents in accordance with Section 31 (o) of the PPDA Act 2003 as amended.

Management response

Noted the Entity promises to improve.

2.2.8 Management of revenues

The Authority reviewed the management of revenue sources in the Entity and noted that Kasese Municipal Council planned to tender out fourteen (14) revenue points worth UGX 159,008,232. The Contracts Committee awarded the management of eight (8) revenue points worth UGX 94,167,105. However, these revenue points were not reported to the Authority in the quarterly reports.

Implication

Failure to report procurements conducted to the Authority affects the key public procurement principle of transparency and accountability.

Recommendation

The Head Procurement and Disposal Unit should report on all procurements placed, amended, varied, completed, or canceled as per Guideline No.6 of the local Governments (PPDA) Guidelines, 2008 and Regulation 7 of the Local Governments (PPDA) Regulations, 2006.

Management response

Noted the Entity promises to improve.

2.3 To assess the level of efficiency and effectiveness during contract implementation

The audit revealed the following exceptions;

2.3.1 Delays at the contract signing

The Authority noted that there was an average delay period of 104.5 working days between the planned and actual date of contract signing in two (2) procurements worth UGX 77,412,218 (see details below)

Table 15: Delays at contract signing

S/N	Subject of procurement	Contract value (UGX)	Planned date	Actual date	Delay (working days)
1.	Rehabilitation of Bulembia and Katiri	37,422,218	31 st October 2020	7 th May 2021	126

S/N	Subject of procurement	Contract value (UGX)	Planned date	Actual date	Delay (working days)
	Primary Schools, Bulembia Division				
2.	Supply of 10 laptops to Kasese Municipal Council	39,990,000	31 st October 2020	4 th March 2021	83
TOTAL/AVERAGE		77,412,218			104.5

Root cause

Table 16: Delays at initiation with an average delay of seventy-seven (77) working days

S/N	Subject of procurement	Contract value (UGX)	Planned date	Actual date	Delay (working days)
1.	Rehabilitation of Bulembia and Katiri Primary Schools, Bulembia Division	37,422,218	1 st October 2020	8 th February 2021	87
2.	Supply of 10 laptops to Kasese Municipal Council	39,990,000	1 st October 2020	6 th January 2021	67
TOTAL/AVERAGE		77,412,218			77

- a) The Authority further noted a twenty (20) working days' delay in confirmation of funding in the Rehabilitation of Bulembia and Katiri Primary Schools, Bulembia Division worth UGX 37,422,218. The originating officer initiated the need on 8th February 2021 and the Accounting Officer confirmed funding on 9th March 2021.

Implications

- Delayed initiation leads to delayed service delivery to the intended beneficiaries leading to ad-hoc procurements which tend to be costly.
- Delayed contracting affects service delivery and could lead to low budget absorption due to non-payment of providers by the end of the financial year.

Recommendations

- The Heads of User Departments should ensure that procurements are initiated within the planned timelines to promote efficiency in service delivery in accordance with Section 48 of the PPDA Act, 2003.
- The Accounting Officer should ensure that the planned timelines are adhered to in order to promote efficiency in service delivery in accordance with Section 48 of the PPDA Act, 2003.

Management response

Noted, the Entity will improve and work within timelines.

2.3.2 Delayed site possession

Although, SCC 26.1 of the Special Conditions of Contract stated that "the site possession date shall be 15th October 2020", it was not adhered to in the construction of 2 classroom block at Kogere Primary School in Nyamwamba worth UGX 59,876,141.

On 25th November 2020, the Town Clerk wrote to the contractor, Mensa Engineering Services Ltd notifying them of the delay where it was noted that the contractor had not yet reported to receive the site and commence works. However, according to the site meeting held on 26th November 2021, the Entity was still inspecting the proposed site and making changes to the placement of the structure. This was thirty-one (31) working days after the proposed site possession date.

Root cause

Lack of cooperation and poor communication within the Entity, on 19th November 2020, the appointed contract supervisor noted that, for three (3) weeks after contract signing, he had not received a copy of the contract agreement, award letter, bidder’s quotation, proposed work schedule among others which are essential in preparation for site possession.

Implication

This delays the commencement of the project and in turn delays service delivery to the intended beneficiaries.

Recommendation

Contract supervisors should ensure timely commencement of projects to improve timely completion of projects, and improve service delivery in accordance with Regulations 105 (6) of the Local Governments (PPDA) Regulations, 2006.

Management response

Noted, the Entity will improve and work within timelines.

2.3.3 Issues noted in the contract document

The Authority noted that the contract agreement signed on 30th October 2020 stated that completion would be 31st September 2020 and the site possession date would be 15th October, dates that had passed before signing the contract. This was noted in the construction of 2 classroom block at Kogere Primary School in Nyamwamba worth UGX 59,876,141.

Implications

This is an indicator of the lack of checks and balances in the procurement function.

Recommendations

The Chairperson Contracts Committee should ensure that all contracts are well prepared and approved in accordance with Regulation 17 of the Local Governments (PPDA) Regulations, 2006.

Management response

Noted, the Entity will improve.

2.3.4 Failure to request for performance securities from bidders

The Authority noted that neither a performance security nor an environment and social performance security was requested for in the following procurements.

Table 17: Procurements where performance security was not requested for

S/N	Subject of procurement	Amount (UGX)
1.	Construction of 2 classroom block at Kogere Primary School in Nyamwamba	59,876,141

S/N	Subject of procurement	Amount (UGX)
2.	Rehabilitation of Bulembia and Katiri Primary Schools, Bulembia Division	37,422,218
TOTAL		97,298,359

Implication

This exposes the Entity to non-performing contractors who may abandon or fail to perform the contracts as per the specified terms.

Recommendation

The Procurement and Disposal Unit should ensure that performance securities are furnished before contracts are signed following Regulation 102 of the Local Governments (PPDA) Regulations, 2006.

Management response

Noted, the Entity will improve.

2.3.5 Failure to pay retention

The Entity was required to 5% pay retention, 120 days after the contractual completion date per the bidding documents issued to the bidders. Although the Entity retained the 5% as required, at the time of the audit on 17th March 2022 the following providers had not been paid retention monies. This was noted in the following two (2) procurements worth UGX 83,867,665.

Table 18: Procurements with unpaid retention

S/N	Subject of procurement	Contract amount (UGX)	Retention	Completion date	Retention payment date
1.	Construction of 2 classroom block at Kogere Primary School in Nyamwamba	59,876,141	2,993,807	30 th March 2021	30 th June 2021
2.	Construction of a 4stance waterborne toilet at Rukoki HCIV in Nyamwamba Division	23,991,524	1,199,576	20 th January 2021	20 th March 2021
TOTAL		83,867,665	4,193,383		

Implication

This implies that the Entity did not adhere to the terms and conditions of the contract which could leave contractors aggrieved.

Recommendation

Contract Supervisors should ensure that retention is paid in accordance with the payment terms stated in the bidding documents.

Management response

Noted, the Entity will improve.

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

This section graphically presents the scores per area assessed under the different audit questions

3.1 Overall Audit Conclusion

The performance of Kasese Municipal Council for the Financial Year 2020/21 was **satisfactory** with an overall weighted average risk rating of **47.1%**. The risk rating is as follows:

Table 19: Risk Rating

Risk Rating	Description of Performance
0-20%	Highly Satisfactory
21-50%	Satisfactory
51-80%	Unsatisfactory
81-100%	Highly Unsatisfactory

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 below:

Table 20: Summary of performance of Kasese Municipal Council

Risk category	No.	No. %	Value	Value %	Weights	Total weighted Average	
						By No.	By Value
High	4	24	155,779,840	23	0.6	14.40	13.80
Medium	7	41	296,507,443	44	0.3	12.30	13.20
Low	2	12	109,238,000	16	0.1	1.20	1.60
Satisfactory	4	24	119,691,440	18	0	0	0
Total	17	100	681,216,723	100	1	27.9	28.6

$$\text{Weighted Average (By no.)} = \frac{\sum \text{Weighted Score} \times 100}{60} = \frac{27.9 \times 100}{60} = 46.5\%$$

$$\text{Weighted Average (By Value)} = \frac{\sum \text{Weighted Score} \times 100}{60} = \frac{28.6 \times 100}{60} = 47.7\%$$

$$\text{Combined Weighted Average} = \frac{46.5 + 47.7}{2} = 47.1\%$$

Figure 1: Risk Rating by Number

Risk rating by Number

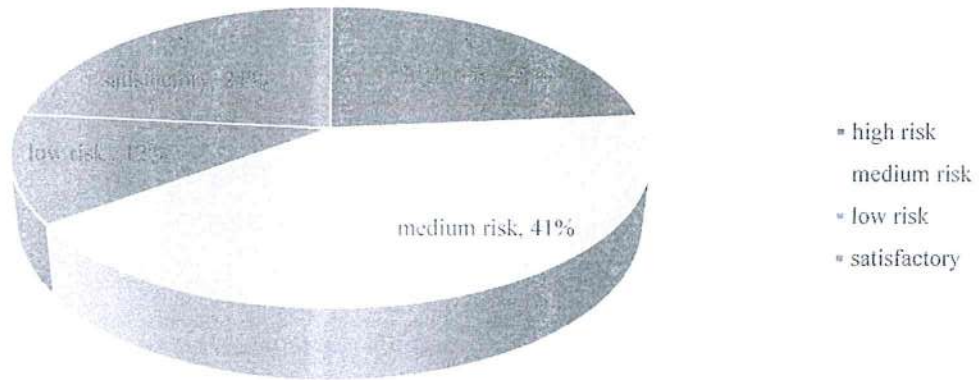
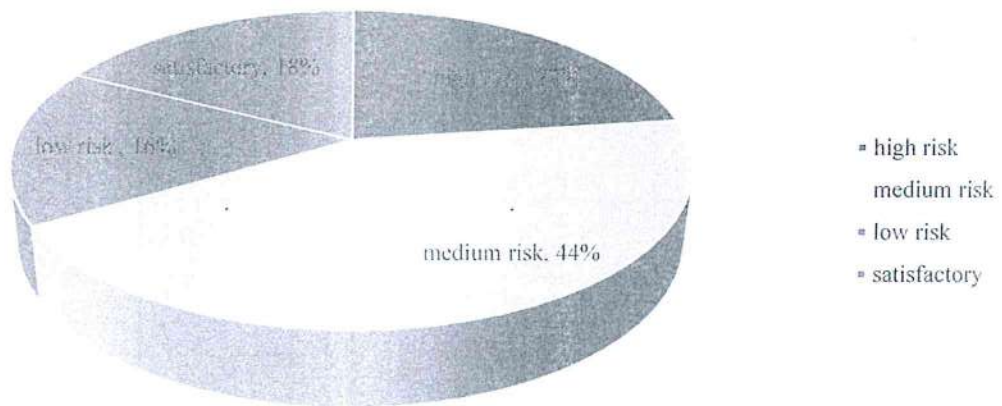


Figure 2: Risk Rating by Value

Risk rating by Value



3.2 Recommended Action Plan

Kasese Municipal Council should implement the following recommendations within the timeframe given to improve its performance in Procurement and Disposal.

Table 21: Recommended Action Plan

No.	Recommendation	Action Party	Action Date
1.	The Accounting Officer should ensure that all recommendations by the Authority are shared with all Departments of the Entity and institute a mechanism to ensure full implementation.	Accounting Officer	December 2022
2.	The Accounting Officer should ensure that the planned timelines are followed to promote efficiency in service delivery	Accounting Officer	December 2022
3.	The Procurement and Disposal Unit should ensure to update the procurement plan routinely following Section 58 (4) of the PPDA Act, 2003	Procurement and Disposal Unit	December 2022
4.	The procurement and Disposal Unit should ensure that the quarterly reports (on procurements, disposals, micro procurements, and revenues) are in the recommended format and are submitted on every 15 th day of the month preceding the quarter being reported with Contracts Committee minutes attached.	Procurement and Disposal Unit	December 2022
5.	The Procurement and Disposal Unit should also conduct supplier appraisals of providers and develop strategies to maximize competition.	Procurement and Disposal Unit and User Departments	December 2022
6.	The Evaluation Committees should evaluate bids in line with the evaluation methodology and criteria stated in the solicitation document.	Evaluation Committee	December 2022
7.	The Contracts Committee should ensure that all contracts are well prepared and approved as per Regulation 17 of the Local Governments (PPDA) Regulations, 2006.	Contracts Committee	December 2022

Annex A: High-risk rated individual contracts reviewed

No	Subject of Procurement	Reasons for the high-risk rating
1.	Supply of hardware materials for completion of Kyangumirya bridge on River Rukoki	Conducting procurements outside the procurement plan
2.	Completion of face lifting at Nyamwamba division main office block frontage and repair of fence at Lorry Park Nyakasanga Stadium, Nyamwamba Division	<ul style="list-style-type: none"> • Conducting procurements outside the procurement plan • Low bidder participation • Passing non-compliant bidders
3.	Supply of HP Plotter T525	<ul style="list-style-type: none"> • Conducting procurements outside the procurement plan • Low bidder participation
4.	Supply of 1 pedestrian roller & 1 compactor	<ul style="list-style-type: none"> • Conducting procurements outside the procurement plan • Missing records (Delegation to confirm funding by Katonda) • Passing non-compliant bidders • Failure to release bid security

Annex B: Audit Sample List for the audit of Kasese Municipal Council for FY 2020/21

No.	Procurement Reference Number	Subject of Procurement	Procurement Method	Provider	Amount (UGX)	Risk Rating
1.	KMC/770/SUPLS/20-21/00059	Supply of hardware materials for completion of Kyangumirya bridge on River Rukoki	Framework	Pride Trading Company Limited	50,701,400	High Risk
2.	KMC/770/WRKS/20-21/00028	Rehabilitation of Bulembia and Katiri Primary Schools, Bulembia Division	Selective Bidding	Bold Construction Engineering Services	37,422,218	Medium Risk
3.	KMC/770/WRKS/20-21/00027	Construction of a 4stance waterborne toilet at Rukoki Health Centre IV ink Nyamwamba Division	Selective Bidding	Ruso General Agencies Ltd	23,991,524	Medium Risk
4.	KMC/770/WRKS/20-21/00028	Repair of LG 001-122	Framework	Joseph Musoke	24,239,560	Medium Risk
5.	KMC/770/WRKS/20-21/00025	Construction of 2 roof shades at Kitoro market in Nyamwamba Division	Selective Bidding	Kule William and Sons Ltd	35,291,440	Satisfactory
6.	KMC/770/WRKS/20-21/00026	Construction of a roof shade at Habitant Market in Nyamwamba Division	Selective Bidding	Hamron General Agencies Co. Ltd	17,700,000	Satisfactory
7.	KMC/770/SUPLS/20-21/00028	Supply of 10 laptops to Kasese Municipal Council	Open Bidding	Nkuriza Company Ltd	39,990,000	Medium Risk
8.	KMC/770/WRKS/20-21/00027	Periodic maintenance on Kamulikwizi road (1.1km) and Saluti rise in Nyamwamba division	Framework	Force on account	95,238,000	Low Risk
9.	KMC/770/WRKS/20-21/00040	Hire of equipment for periodic maintenance of Kamulikwizi road and saluti rise	Framework	Robbystan Services Limited	44,200,000	Medium Risk

No.	Procurement Reference Number	Subject of Procurement	Procurement Method	Provider	Amount (UGX)	Risk Rating
10.	KMC/WRKS/770/20-21/00028	Completion of face lifting at Nyamwamba division main office block frontage and repair of fence at Lorry Park Nyakasanga Stadium, Nyamwamba Division	Selective Bidding	Byaruhanga Kaída Construction Co. Ltd	14,889,240	High Risk
11.	KMC770/SUPLS/20-21/00029	Supply of 7 lazer jet printers	Open Bidding	Corporate Printers Co. Ltd	14,000,000	Low Risk
12.	KMC770/SUPLS/20-21/00001	Supply of 10 filing cabinets and office furniture	Open Bidding	Arena Technologies Ltd	66,788,000	
13.	KMC770/SUPLS/20-21/00034	Supply of HP Plotter T525	Open Bidding	Arena Technologies Ltd	22,988,200	High Risk
14.	KMC770/SUPLS/20-21/00036	Supply of 1 pedestrian roller & 1 compactor	Open Bidding	Arena Technologies Ltd	67,201,000	High Risk
15.	KMC/WRKS/770/20-21/00001	Construction of 2 classroom block at Kogere Primary School in Nyamwamba	Open Bidding	Mensa Engineering Services Ltd	59,876,141	Medium Risk
16.	KMC770/SRVCS/770/20-21/00012	Revenue collection from street parking	Open Bidding	Ronne Nash Safety Garmets Ltd	22,600,000	Satisfactory
17.	KMC770/SRVCS/770/20-21/00011	Revenue collection from slaughter fees at Abattoir – Central Division	Open Bidding	Kasese Municipality Butchers Co-operative Savings & Credit	44,100,000	Satisfactory
TOTAL					681,216,723	

Annex C: 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 the 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</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>

RISK	DESCRIPTION	AREA	IMPLICATION
	to material financial loss or to risk damaging the regulatory system or the Entity's reputation, warrant timely management action using the existing management framework to ensure a formal and effective system of management controls is put in place. Such procurements would normally be graded "medium" provided that there is sufficient evidence of "hands on management control and oversight" at an appropriate level of seniority.	Bidding Process: Deviations from standard procedures namely bidding periods, standard formats, use of PP Forms and records of issue and receipts of bids, usage of non-pre-qualified firms and splitting procurement requirements.	This implies lack of efficiency, standardisation and avoiding competition.
		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	

RISK	DESCRIPTION	AREA	IMPLICATION
		contract implementation.	
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.

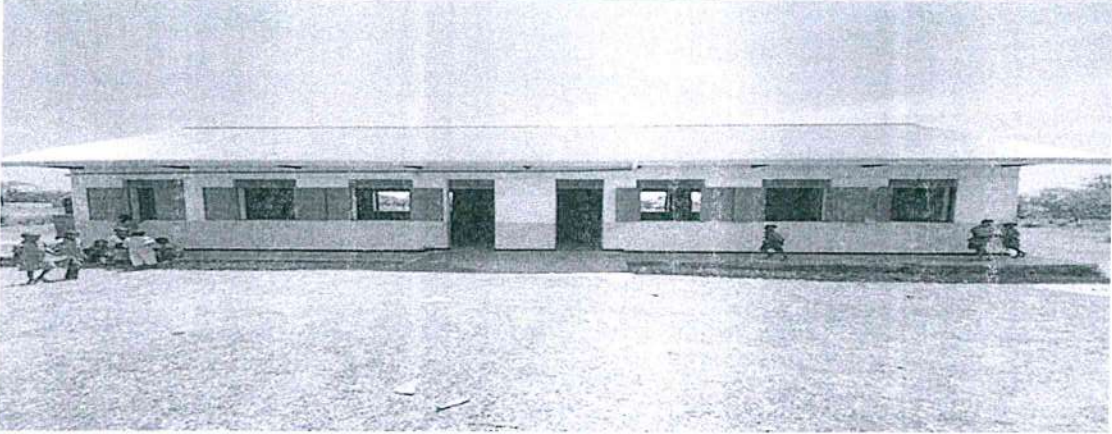
Annex D: Composition of Contracts Committee

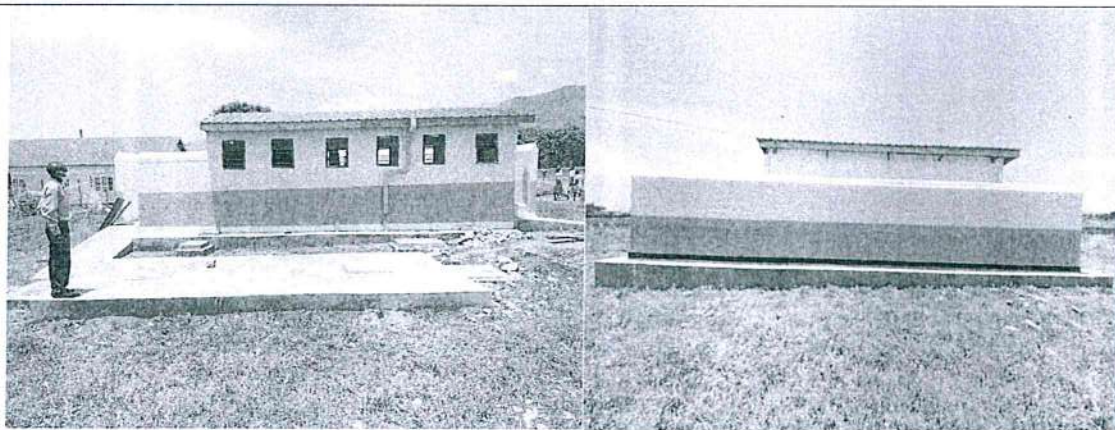
S/N	Name	Position in the Entity	Committee position
1.	Wilson Luhugabwe	Senior Community Development Officer	Chairperson
2.	Faizal Kamungaro	Assistant Town Clerk	Member
3.	Misulesi Masika	Senior Assistant Town Clerk	Member
4.	Robert Ibango	Human Resources Officer	Member
5.	Lavinyo Kabughu	Head Teacher	Member

Annex E: Composition of the Procurement and Disposal Unit

S/N	Name	Qualification	Position on PDU
1.	Enos Masereka	Bachelor of Commerce Post Graduate Diploma - Procurement MCIPS	Senior Procurement Officer
2.	Samuel Asiimwe	Bachelor of Business Administration Post Graduate Diploma - Procurement	Procurement Officer

Annex D: Physical verification

Procurement Reference Number: KMC/Wrks/770/20-21/00001	Contract value (UGX): 59,876,141
Contract: Construction of 2 classroom block at Kogere Primary School in Nyamwamba	
Provider: Mensa Engineering Services Ltd	
Status of Work: Completed	
	
Procurement Reference Number: KMC/770/Wrks/20-21/00027	Contract value (UGX): 23,991,524
Contract: Construction of a 4stance waterborne toilet at Rukoki Health Centre IV in Nyamwamba Division	
Provider: Ruso General Agencies Ltd	
Status of Work: Completed	



Procurement Reference Number:

KMC/770/Supls/20-21/00059

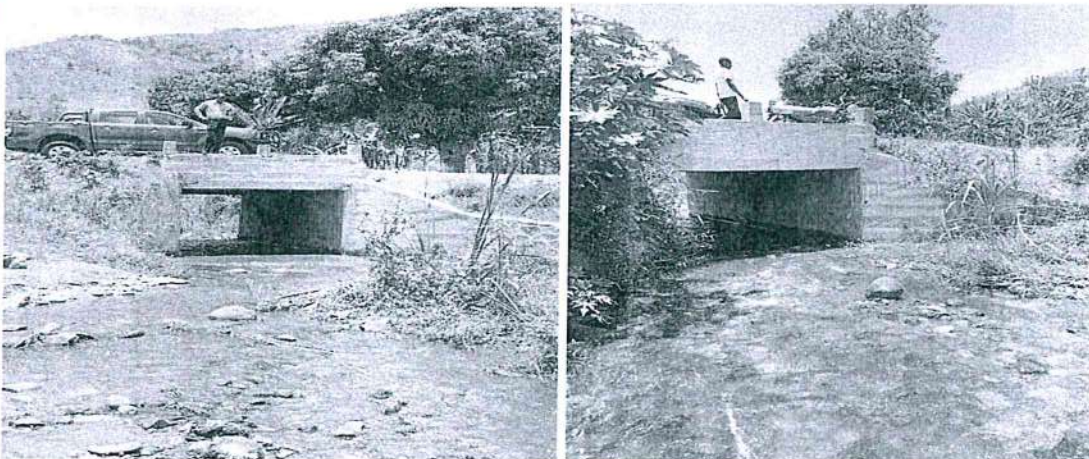
Contract value (UGX):

50,701,400

Contract: Supply of hardware materials for completion of Kyangumirya bridge on River Rukoki

Provider: Pride Trading Company Limited

Status of Work:



Procurement Reference Number:

KMC/770/Wrks/20-21/00027

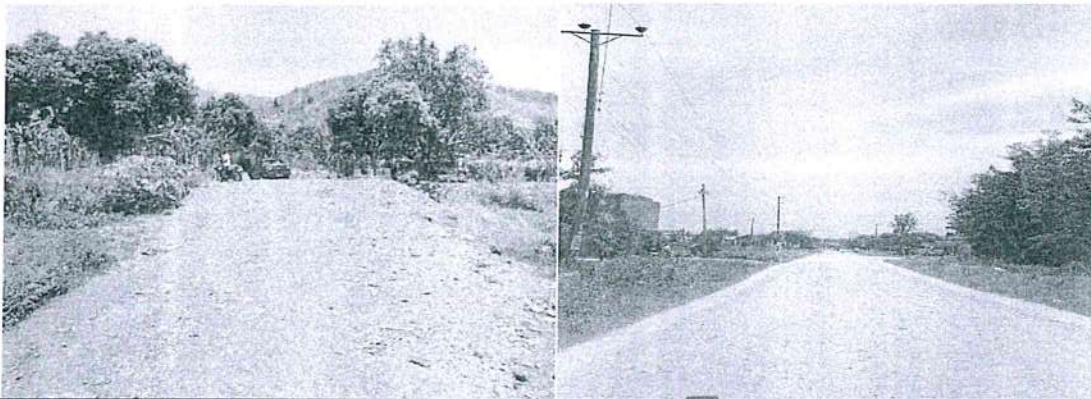
Contract value (UGX):

95,238,000

Contract: Periodic maintenance on Kamulikwizi road (1.1km) and Saluti rise in Nyamwamba Division

Provider: Robbystan Services Limited

Status of Work: Completed



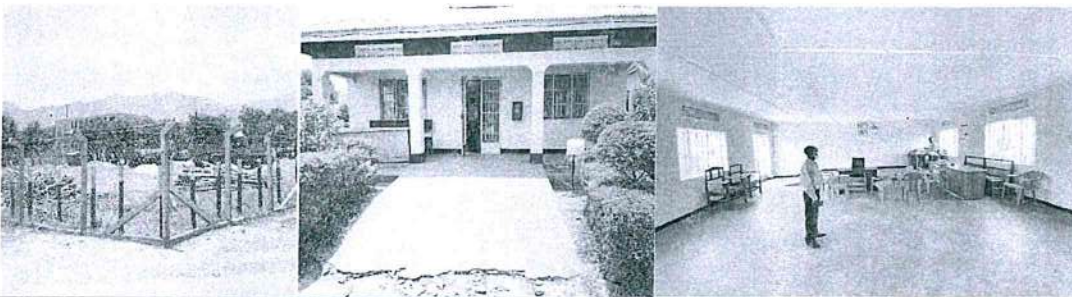
Procurement Reference Number:
KMC/Wrks/770/20-21/00028

Contract value (UGX):
14,889,240

Contract: Completion of face lifting at Nyamwamba division main office block frontage and repair of fence at Lorry Park Nyakasanga Stadium, Nyamwamba Division

Provider: Byaruhanga Kaida Construction Co. Ltd

Status of Work: Completed



Procurement Reference Number:
KMC/770/Wrks/20-21/00026

Contract value (UGX):
17,700,000

Contract: Construction of a roof shade at Habitant Market in Nyamwamba Division

Provider: Hamron General Agencies Co. Ltd

Status of Work:



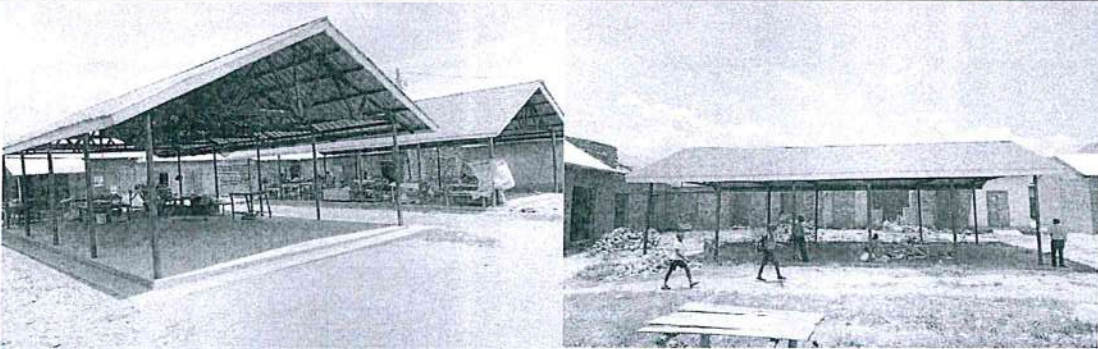
Procurement Reference Number:
KMC/770/Wrks/20-21/00025

Contract value (UGX):
35,291,440

Contract: Construction of 2 roof shades at Kitoro market in Nyamwamba Division

Provider: Kule William and Sons Ltd

Status of Work:



Procurement Reference Number:
KMC/770/Wrks/20-21/00028

Contract value (UGX):
14,889,240

Contract: Rehabilitation of Bulembia and Katiri Primary Schools, Bulembia Division

Provider: Bold Construction Engineering Services

Status of Work: Completed

