



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

**PROCUREMENT AND DISPOSAL AUDIT REPORT FOR
FINANCIAL YEAR 2018/2019**

BUSHENYI DISTRICT LOCAL GOVERNMENT

FEBRUARY 2020

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Acronyms

AO	Accounting Officer
CC	Contracts Committee
EC	Evaluation Committee
FY	Financial Year
HPDU	Head Procurement and Disposal Unit
ODB	Open Domestic Bidding
PDE	Procuring and Disposing Entity
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority

EXECUTIVE SUMMARY

Introduction

The Public Procurement and Disposal of Public Assets Authority carried out the Procurement and Disposal audit of Bushenyi District Local Government. The audit covered a representative sample of twenty-one (21) procurements and two (2) disposals carried out during the Financial Year 2018/19. The audit involved a review of procurement system, procurement processes, asset disposal processes and the procurement performance indicators following the Public Procurement and Disposal of Assets Act 2003 and PPDA Regulations 2006.

From the findings of the procurement audit exercise, the summary performance of your Entity revealed that the compliance score was 86.4%, the performance score was 65.7% and the overall weighted average performance was **73.9%**, which is satisfactory performance as summarized in the table below:

Table 1: Overall Procurement Performance Score

No.	Compliance Indicator	Score %	Weight	Weighted Score
1	Average Compliance Indicator Score	86.4	0.4	34.5
2	Average Performance Indicator Score	67.6	0.6	40.5
Entity's Weighted Procurement Performance Score				75

Table 2: Performance rating

No.	Compliance Level (%)	Compliance Rating
1.	90-100	Highly Satisfactory
2.	60-89	Satisfactory
3.	30-59	Unsatisfactory
4.	0-29	Highly Unsatisfactory

Underlying factors leading to the above performance:

1. The Accounting Officer failed to implement 37.5% of the recommendations from the previous audit which implied that less effort was made by the Entity to improve performance in the procurement function;
2. The Entity failed to fully implement its procurement plan resulting into a variance of UGX 917,769,436. Failure to fully execute the procurement plan might be a result of unrealistic planning and poor formulation of needs by the User Department and may also deny the intended beneficiaries better services;
3. User Departments delayed to initiate eight (8) procurements worth UGX 345,971,422 which resulted in an average delay period of 58 days. This leads to low budget absorption leading to domestic arrears since funds cannot be paid out on time;
4. The Procurement and Disposal Unit (PDU) did not include the requirement for performance securities in the bidding and contract documents in three (3) high value procurements worth UGX 430,417,862 to protect the Entity against non-performance of contractors;
5. The PDU conducted the procurement for the supply of apiary demonstration equipment and materials worth UGX 14,322,000 using the direct procurement method without any justification, which affects competition and value for money;
6. The Entity received less than three (3) bids in four procurements worth UGX 242,318,800 which indicates low levels of competition in the procurement process of the Entity;

7. The Evaluation Committees, in six (6) procurement transactions worth UGX 466,626,652, failed to notify all participating bidders of arithmetic errors within their submitted bids. Failure to notify bidders of arithmetic errors affects transparency and fairness in the public procurement function;
8. The Accounting Officer signed contracts at a price above the market price assessed at initiation and did not confirm availability of additional funds in two (2) procurements which resulted into a variation of UGX 5,571,740. This put the Entity at risk of domestic arrears in the event that the Entity did not have the committed funds; and
9. The Production Department failed to adhere to contract terms in the supply of two motor cycles and accessories for field operations worth UGX 15,340,000. The contract stated that the motor cycle should be delivered within one month after receipt of the Local Purchase Order (LPO). But Nile Fishing Company Limited delivered these on 9th August 2018 (42 days later) instead of 20th June 2019. Poor contract management leads to flouting of contract terms.

Recommendations

Bushenyi District Local Government should implement the following recommendations;

1. The Accounting Officer should ensure that all recommendations by the Authority are shared with all User Departments of the Entity and institute a mechanism of fully implementing them.
2. The Accounting Officer should ensure early commencement of the procurement process to ensure full utilization of budgeted funds.
3. User Departments should initiate procurements in accordance with the planned timelines in the procurement plan in order to enable full absorption of the budgeted funds.
4. The Head Procurement and Disposal Unit should request for performance security especially for large values contracts to protect the Entity against non-performance from providers in accordance with Regulation 102 of the Local Governments (PPDA) Regulations, 2006.
5. The Head Procurement and Disposal Unit should ensure that the direct procurement method is only used where there is proper justification in accordance with Section 85 of the PPDA Act 2003.
6. The Accounting Officer and Management should put in place a mechanism of improving/ increasing transparency and competition in accordance with Section 46 of the PPDA Act, 2003 and Schedule 7(c) of the Fourth Schedule of the PPDA Act, 2003
7. The Head Procurement and Disposal Unit should conduct supplier appraisals of providers and develop strategies that maximize competition in accordance with Section 46 of the PPDA Act 2003.
8. Chairpersons of Evaluation Committees should always communicate arithmetic errors to all bidders in accordance with Regulation 74 (3) and 74 (4) of the LG (PPDA) Regulation, 2006.
9. The Accounting Officer should nominate a team to carry out proper market price assessment during planning, at initiation and prior to signing contracts in accordance with Section 26 (4) of the PPDA Act, 2003.
10. Contract supervisors should ensure that specifications of contract are adhered to in accordance with Regulation 104 (a) of the Local Government (PPDA) Regulations, 2006.

Recommended Action plan

Bushenyi District Local Government should implement the above recommendations and others in the action plan on pages 22-23.

CHAPTER 1: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority carried out the procurement and disposal audit of Bushenyi District Local Government. The audit covered a representative sample of twenty-one (21) procurement transactions and two (2) disposals carried out during the Financial Year 2018/19. The audit involved a review of procurement system, procurement processes, asset disposal processes and the procurement performance indicators following the Public Procurement and Disposal of Assets Act 2003 and Local Government (PPDA) Regulations 2006.

1.2. Objectives of the Audit

The overall objective of the procurement and disposal audit was to assess and establish the degree of compliance of the Procuring and Disposing Entity (PDE)'s procurement system and processes with the provisions of the PPDA Act 2003 and Local Government (PPDA) Regulations 2006 and assess the level of procurement performance over the audit period.

The specific objectives were:

- To establish the level of compliance of the internal procurement system with provisions of the PPDA Act, Regulations and Guidelines and the adequacy for effective procurements and disposals.
- To assess procurement, contracting and implementation processes based on a representative sample of contracts to confirm the level of compliance with the PPDA Act, Regulations and Guidelines.
- To assess the level of compliance of the asset disposal contracts with the PPDA Act, Regulations and Guidelines.
- To establish the level of procurement performance of the Entity and the achievement of value for money for each of the sampled contracts in terms of time, competition and cost.
- Based on the key findings on the procurement system, processes and performance, to offer an opinion on attainment of value for money and recommend measures to improve performance.

1.3 Scope of the Audit

The Public Procurement and Disposal of Public Assets Authority carried out the procurement and disposal audit of Bushenyi District Local Government from **12th September 2019** to **22nd September 2019**. The Entity had a total procurement budget of **UGX 4,875,408,192** in the audit period.

The audit covered a representative sample of twenty (20) procurement transactions worth **UGX 845,601,081** that had been carried out during Financial Year 2018/19. The list of sampled transactions is contained in **Annex 1**.

The audit questions and criteria were derived from the Public Procurement and Disposal of Assets Act 2003 and Local Governments (PPDA) Regulations 2006 as well as PPDA Guidelines 2014. The three audit tools used in the audit were as contained in the PPDA Procurement Audit Manual.

1.4. Methodology

Bushenyi District Local Government was notified about the upcoming audit on **12th August 2019**. To prepare for the audit, the auditors reviewed the Entity's budget, procurement plan and quarterly reports.

The procured items in the transaction list were stratified by (a) category of works, supplies, consultancy, and non-consultancy services, (b) procurement method, (c) and contract value. A representative sample of the twenty (20) procurement transactions were selected for audit based on a stratified random sampling method.

Using guidelines in the Procurement Audit Manual, the sample size was assessed as representative of the population of transactions. The distribution of the transaction population and sample is in Table 1.

<i>Population</i>			<i>Sample</i>		<i>Percentages</i>	
Method	Number	Value	Number	Value	% Number	% Value
Open Domestic Bidding	5	3,156,411,556	4	897,485,831	80	28.4
Direct procurement	7	699,232,500	2	41,233,000	33.3	65.2
Selective bidding	54	18,202,700	15	373,950,219	28.6	27.7
Micro procurements	21	20,567,000	-	-	-	-
Total	102	3,957,638,756	21		19.6	33.2

An entry meeting was held on **28th August 2019**. At the meeting, the objectives of the audit were discussed as well as the timelines, roles and responsibilities. The Entity's management was requested to avail the required records in time for the audit, to which they agreed to give the necessary assistance to the auditors.

Two Procurement Audit Officers under the supervision of the Director, Performance Monitoring carried out the audit. During the audit, the auditors had personal interviews with the staff from the Procurement and Disposal Unit and User Departments. The meetings were necessary to obtain qualitative information that was crucial to understand the internal control system and processes. The list of the staff in the PDU during the audit is shown in **Annex 2**.

The examination of records and documents was done for each of the sampled transactions. The auditors obtained the relevant evidence to arrive at audit conclusions. Physical inspection was carried out at the end of the audit.

On completion of data collection and before writing the report, the audit manager reviewed the working papers for completeness. The working papers contain detailed chronology of

findings on each of the sampled transactions. The audit report presents the key findings and conclusions arising from the audit;

At the end of the field data collection, a debriefing meeting was held on **20th September 2019** with management of the Entity and staff to conclude pending issues and any records that could not be accessed during the audit. All the pending matters were cleared on **22nd September 2019** before the preparation of the audit report.

The auditors prepared the management letter, which was sent to the Entity on **19th October 2019** with a request to submit management response by **2nd December 2019**, which was submitted on **2nd December 2019**. The exit meeting was held on **12th December 2019** at the PPDA Regional Office in Mbarara.

CHAPTER 2: KEY FINDINGS AND RECOMMENDATIONS ON THE PROCUREMENT SYSTEM AND PROCESS

1.1 Accounting Officer

Regulation 14 of the Local Governments (PPDA) Regulations 2006 gives the Accounting Officer overall responsibility for the successful execution of the procurement, disposal and contract management processes in the Procuring and Disposing Entity. During the execution of his duties, the following areas of non-compliance were noted:

2.1.1 Failure to implement PPDA recommendations

The Authority observed that the previous audit recommendations were not fully implemented by the Entity. Thirty-seven point five percent (37.5%) of the audit recommendations were not implemented as indicated below:

No.	Recommendations	Status
1.	<p>The Accounting Officer should:</p> <ul style="list-style-type: none">i. Ensure that all management services for revenue sources are included in the procurement plan for the Financial Year 2018/19 and reported to the Authority in quarterly reports.ii. Investigate the causes of low bidder participation leading to reduced competition in the Entity, thus affecting value for money and also formulate strategies to increase the procurement attractiveness in order to build confidence of biddersiii. Ensure that all procurements including management services of revenue sources are reported to the Authority in accordance with Regulation 7 (1) of the Local Government (PPDA) Regulations 2006.	Not Implemented

Implication

This may imply that less effort was made by the Accounting Officer to improve performance in the procurement function.

Recommendation

The Accounting Officer should ensure that all recommendations by the Authority are shared with all User Departments of the Entity and institute a mechanism of fully implementing them.

Management response

Noted and recommendation taken.

2.1.2 Confirmation of funding without evidence of delegated authority

In the supply of 3 seater twin desks to Nyabubare Sub County and office furniture to Rwentuha Town Council worth UGX 18,744,240 and supply and installation of culverts in Ruhumuro, Kyamuhunga and Nyabubare Sub Counties worth UGX 19,027,500, confirmation of funding was done by Mrs. Tumwebaze Robinah without evidence of delegated authority by the Accounting Officer.

Implication

This may lead to confirmation of funds when there are no sufficient funds available, hence accumulation of domestic arrears for the Entity.

Recommendation

The Accounting Officer should ensure a written delegation indicating in detail the duties being delegated in accordance to Section 39 (a) of the PPDA Act, 2003 and Regulation 29 (1) of the Local Government (PPDA) Regulations, 2006 is always provided.

Management response

This was noted and it is being implemented in the FY 2019/20.

2.1.3 Signing a contract at a price above the assessed market price

In the following two (2) procurements worth UGX 37,771,740, the Accounting Officer signed contracts worth UGX 5,571,740 above the market price assessed at initiation and did not confirm availability of additional funds.

S/No	Subject of procurement	Assessed Market Price (UGX)	Contract Value (UGX)	Variation
1	Supply of 3 seater twin desks to Nyabubare Sub County and office furniture to Rwentuha	15,300,000	18,744,240	3,444,240 (22.5%)
2	Supply and installation of culverts in Ruhumuro, Kyamuhunga and Nyabubare Sub County	16,900,000	19,027,500	2,127,500 (12.5%)
	TOTAL		37,771,740	5,571,740

Implication

Signing a contract above the market puts the Entity at risk of domestic arrears in the event that the Entity does not have the funds committed.

This also implies that there was no market price assessment conducted prior to signing contracts.

Recommendation

The Accounting Officer should nominate a team to carry out proper market price assessment during planning, at initiation and prior to signing contracts in accordance with Section 26 (4) of the PPDA Act, 2003.

Management response

In the supply of three (3) seater twin desks to Nyabubare Sub County and office furniture to Rwentuha, the User Departments had not accessed estimates by the technical person at a time of submitting the requisitions.

In the supply and installation of culverts in Ruhumuro, Kyamuhunga and Nyabubare Sub Counties, the technical person prepared uniform BOQs without considering differences in

distance of various sites/locations. However, the above issues are noted and the recommendation will be implemented.

2.2 Procurement and Disposal Unit

Regulation 25 of the Local Governments (PPDA) Regulations 2006 requires the Procurement and Disposal Unit (PDU) to manage and coordinate all procurement and disposal activities of all the Departments. However, the main areas of non-compliance included:

2.2.1 Conducting direct procurement without justification

According to the PPDA Act, 2003, “*Direct procurement is a sole source procurement method for procurement requirements where exceptional circumstances prevent the use of competition.*”

In the supply of materials for establishment of demonstration plots of fodder worth UGX 21,981,400, direct procurement method was used instead of a competitive method without justification or evidence of an “exceptional circumstance.”

According to the record of submission to Contracts Committee dated 24th October 2018, the PDU requested the use of direct procurement because there were no service providers for the materials on the prequalification list.

However, the audit revealed that the materials included common user items like fencing poles, barbed wire, nails, maize bran and fertilizer which could be supplied by providers on the prequalified list of neighboring Procuring and Disposing Entities (PDEs). In addition, according to the procurement plan, the Entity planned to use open bidding method with a planned value of UGX 20,928,975.

In the supply of apiary demonstration equipment and materials worth UGX 14,322,000, the Entity used direct procurement method and stated that there is no service provider on the prequalification list, the nature of the supply is unique and that the PDU solicited quotations from two suppliers i.e. Delta Bees (U) Ltd and Country City Contractors Company. However, the PPDA prequalification list has several suppliers for agricultural equipment and materials. The Entity also obtained quotations from two suppliers indicating that there was existence of suppliers in the market.

Implication

This implies that there was no competition which may impact on Value for Money.

The use of non-prequalified providers may also lead to demotivation of suppliers prequalified by the Entity.

Management response

Noted and recommendation to be implemented.

Recommendation

The Head Procurement and Disposal Unit should ensure that direct procurement method is only used where there is proper justification in accordance with Section 85 of the PPDA Act 2003.

2.2.2 Low bid submission rate

The Entity received less than 3 (three) bids in the following four (4) procurements below worth UGX 242,318,800

S/N	Subject of Procurement	Procurement method	Number of bids received	Contract value (UGX)
1	Supply of 3 seater twin desks to Nyabubare Sub County and office furniture to Rwentuha Town Council	Selective Bidding	1	18,722,240
2	Renovation, completion and extension works at Kabushaho Health Centre III in Bumaire Sub-County	Selective Bidding	2	39,617,025
4	Construction of 5 stance lined VIP Latrines in six (6) primary schools	Open Domestic Bidding	1	151,324,380
5	Renovation ceiling for multi-purpose hall and council hall	Selective Bidding	2	32,655,155
	TOTAL			242,318,800

Implication

Low bidder participation indicates low levels of competition in the procurement process of the Entity.

Recommendations

- The Accounting Officer and Management should put in place a mechanism of improving/ increasing transparency and 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 that maximize competition in accordance with Section 46 of the PPDA Act 2003.

Management response

The Entity invited for bids and few companies responded. The Entity at times delays to effect payments after contract completion. This scares away the service providers from participating.

2.2.3 Failure to request for performance security

In the following three (3) high value procurements worth UGX 430,417,862, the PDU did not include the requirement for performance securities in the bidding and contract documents to protect the Entity against non-performance of contractors:

No.	Subject of Procurement	Value (UGX)
1.	Extension of Kakoni Gravity Flow Scheme in Kyamuhunga and Rutooma Gravity Flow Scheme in Ibaare SC	182,061,492

2.	Construction of 5 stance lined VIP Latrines in six (6) primary schools	151,324,380
3.	Renovation of Bumbaire Sub County administration block and council hall	97,031,990
	TOTAL	430,417,862

Implication

The Entity is at risk of signing contracts with non performing contractors and the Entity is not secured in terms of non-performance.

Management response

At a time of preparation of bid documents, the criterion that was set was enough to get performing contractors.

Recommendation

The Head Procurement and Disposal Unit should request for performance security especially for contracts of large values to protect the Entity against non-performance in accordance with Regulation 102 of the Local Government (PPDA) Regulations, 2006.

2.3 User Departments

The following areas of non-compliance were noted under User Departments:

2.3.1 Procurement plan absorption at Departmental level

During the audit exercise, the audit team sampled three (3) User Departments namely Kakanju Sub County, Kyeizooba Sub County and Nyabubare Sub County to establish the budget performance at the Departmental level.

The performance of the Departments of Kakanju Sub County and Kyeizooba Sub County was rated highly unsatisfactory while Nyabubare Sub County was rated highly satisfactory as shown here below:

Table showing the analysis of absorption of work plans per User Department

S/No	Department	Planned (UGX)	Actual (UGX)	Status (%)
1.	Kakanju Sub County	10,800,000	0	0%
2.	Kyeizoba Sub County	28,480,426	0	0%
3.	Nyabubare Sub County	44,220,000	44,220,000	100%

2.3.2 Delayed initiation

Regulation 26 (1) (b) of the Local Government (PPDA) Regulations 2006 provides that User Departments shall initiate procurement and disposal requirements. The Authority notes that there was an average delay period of 58 days at initiation in the following eight (8) procurements worth UGX **345,971,422**

S/NO	Subject of Procurement	Planned initiation date	Actual initiation date	Delay period (days)	Contract value
1	Supply of materials for establishment of demonstration plots for	24 th May 2018	8 th October 2018	98	21,981,400

S/NO	Subject of Procurement	Planned initiation date	Actual initiation date	Delay period (days)	Contract value
	fodder				
2	Supply of 3 seater twin desks to Nyabubare Sub County and office furniture to Rwentuha Town Council	15 th August 2018	11 th September 2018	20	18,722,240
3	Rehabilitation of 2 shallow wells and 7 protected springs	3rd December 2018	19 th December 2018	13	12,082,610
4	Renovation, completion and extension works at Kabushaho Health Centre III in Bumbaire Sub-County	15 th January 2019	27 th March 2019	52	39,617,025
5	Supply and installation of culverts in Ruhumuro, Kyamuhunga and Nyabubare Sub Counties	15 th August 2018	11 th September 2018	20	19,027,500
6	Extension of Kakoni Gravity Flow Scheme in Kyamuhunga and Rutooma Gravity Flow Scheme in Ibaare SC	7 th July 2018	19 th July 2018	9	182,061,492
7	Supply and installation of culverts in Rwentuha Town Council	2nd January 2019	13th March 2019	51	19,824,000
8	Renovation ceiling for multipurpose and council hall	7 th February 2018	11 th December 2018	201	32,655,155
	AVERAGE/TOTAL			58	345,971,422

Implication

Delayed initiation leads to delayed service delivery to the intended beneficiaries and it also affects budget absorption leading to domestic arrears since funds cannot be paid out on time.

Management Response

Noted and action has already been effected in the FY 2019/20.

Recommendation

The User Departments should initiate procurements in accordance with the planned timelines in the procurement plan in order to enable full absorption of the budgeted funds.

2.3.3 Failure by contract supervisors to prepare progress reports

The Authority noted that there were no progress reports on file in the supply of one motorcycle and accessories for field operations under production sector worth UGX 15,340,000.

Implication

Failure to prepare progress reports denies the Authority from establishing whether there was proper accountability for the works undertaken.

Management response

Recommendation

Contract supervisors should ensure that progress reports are prepared and a copy is submitted to the Procurement and Disposal Unit for record keeping in accordance with Regulation 119 (10) (f) of the Local Governments (PPDA) Regulations, 2006.

2.3.4 Failure to adhere to contract terms

In the supply of two motor cycles and accessories for field operations under Production Department worth UGX 15,340,000, the contract stated that the motor cycle should be delivered one month after receipt of the LPO. However, the LPO was received by the provider, Nile Fishing Company Limited on 20th June 2019 and the motorcycle was delivered on 9th August 2018 (42 days later).

In the Upgrade of Kibazi Health Centre II to Health Centre III worth UGX 467,067,969, the contract expired on 17th July 2019 however as of 17th September 2019, works were still incomplete and the contractor, B & D International Company Ltd had abandoned the site.

Implication

This is an indicator of delayed delivery and poor contract management since no supplier appraisal was undertaken.

Management response

The motorcycle was delivered within the contract period only that documents related to its delivery were submitted at a time of delivering number plate.

The audit team was unable to verify this response.

Recommendation

In future, contract supervisors should ensure that specifications of contract are adhered to in accordance with Regulation 104 (a) of the Local Government (PPDA) Regulations, 2006.

2.4 Contracts Committee

Regulation 17 of the Local Governments (PPDA) Regulations 2006 provides that the Contracts Committee shall be responsible for the approvals and adjudication of submissions made by the PDU in the award of contracts.

2.4.1 Unjustified approval of direct procurement

The Authority noted that there was no proper justification for the approval use of direct procurement in two (2) procurements worth 38,367,000. These were in the supply of materials for establishment of demonstration plots of fodder worth UGX 21,981,400 and in the supply of apiary demonstration equipment and materials worth UGX 14,322,000.

Implication

This implies that there was no competition which may in turn impact on Value for Money.

Management Response

Noted and recommendation taken.

Recommendation

The Contracts Committee should ensure that the direct procurement method is only used where there is proper justification in accordance with Section 85 of the PPDA Act 2003.

2.5 Evaluation Committee

During the audit, the following exceptions were noted under the evaluation process:

2.5.1 Failure to communicate correction of arithmetic errors

Regulation 74 (3) of the Local Governments (PPDA) Regulations 2006 provides that a request for clarification, including the correction of arithmetic errors shall be signed and sent to a bidder by the Chairperson of the Evaluation Committee and copied to all bidders.

However, bidders were either not notified of the arithmetic errors in their bid documents or the communication was not copied to all the participating bidders in the following six (6) procurement transactions worth UGX 466,626,652:

S/NO	Subject of Procurement	Read Out Price (UGX)	Awarded Price (UGX)	Variance (UGX)	Contract value (UGX)
1.	Supply of materials for establishment of demonstration plots for fodder	18,765,728	18,722,240	-43,488	21,981,400
2.	Extension of Kakoni Gravity Flow Scheme in Kyamuhunga and Rutooma Gravity Flow Scheme in Ibaare SC	158,420,000	182,061,492	+23,641,492	182,061,492
		182,366,890	202,916,503	+20,549,613	
4.	Construction of blocks of 5 stance lined VIP Latrines in six (6) Primary schools	151,864,380	151,324,380	-540,000	151,324,380
5.	Renovation of ceiling for multipurpose and council hall	34,382,609	32,655,155	+637,199	32,655,155
6.	Supply and installation of culverts in Bumaire and Kyabugimbi Sub Counties and construction of reinforced concrete slab at Rwentuha	38,621,400	38,987,200	-2,299,820	38,987,200

S/NO	Subject of Procurement	Read Out Price (UGX)	Awarded Price (UGX)	Variance (UGX)	Contract value (UGX)
	Town Council				
	TOTAL				466,626,652

Implication

Failure to communicate correction of arithmetic errors implies that there was no transparency in the evaluation process. This may also lead to bidder rejection of contract values at contract signing.

Management Response

Errors were communicated

The Authority notes that although errors were communicated, the communication was not copied to all participating bidders as required in the Local Government (PPDA) Regulations, 2006.

Recommendation

Chairpersons of Evaluation Committees should always communicate arithmetic errors to all bidders in accordance with Regulation 74 (3) and 74 (4) of the LG (PPDA) Regulation, 2006.

2.6 Procurement Planning

The procurement planning of the Entity was assessed and the table below summarizes information about the plan, budget and utilization of funds. The procurement plan absorption rate was **81%** with a budget variance of **UGX 917,769,436**.

Procurement spend Analysis	
Total procurement plan value inclusive of VAT (UGX)	4,875,408,192
Total procurement spend value inclusive of VAT (UGX)	3,957,638,756
Procurement plan Absorption Rate (%)	81%
Budget variance (UGX)	917,769,436

2.6.1 Failure to fully implement the procurement plan

The Entity failed to fully implement the procurement plan creating a variance of UGX 917,769,436.

Implication

Failure to fully utilize planned funds may be an indicator of unrealistic planning and poor formulation of needs by the User Department which may also deny the intended beneficiaries better services.

Management response

Noted and recommendation taken.

Recommendation

The Accounting Officer should ensure that the procurement plan is fully implemented by the end of the financial year and also ensure that realistic estimates are made during the planning

phase. Early commencement of the procurement process to ensure full utilization of budgeted funds is important.

2.6.2 Failure to conduct market price assessment at initiation.

The Authority noted large variances between the planned values and values from market price assessment in the following three (3) procurements worth UGX 56,942,500.

S/n	Procurement	Planned value (UGX)	Market price (UGX)	Contract value (UGX)	Variance (UGX)
1	Supply of materials for establishment of demonstration plots of fodder	20,928,975	26,911,000	24,045,000	5,982,025 (28.6%)
2	Supply of 3 seater twin desks to primary schools in Ibaare Sub County and office furniture for Bitooma Town Council	19,870,000	12,870,000	13,870,000	7,000,000 (35%)
3	Supply and installation of culverts in Ruhumuro, Kyamuhunga and Nyabubare Sub Counties	11,460,000	16,900,000	19,027,500	5,440,000 (47.5%)
	TOTAL	52,258,975	56,681,000	56,942,500	18,422,025

Implication

This is an indicator that market assessment is only conducted at the planning stage and not at the initiation stage.

Management response

Noted and recommendation taken.

2.7 Records and reporting

The following files were incomplete and the records mentioned here below were missing:

S/NO	Subject of Procurement	Contract value (UGX)	Missing documents
1.	Supply of 3 seater twin desks to Nyabubare Sub County and office furniture to Rwentuha Town Council	18,722,240	Completion certificate
2.	Supply and installation of culverts in Rwentuha Town Council	19,824,000	Completion certificate

S/NO	Subject of Procurement	Contract value (UGX)	Missing documents
3.	Supply of one motorcycle and accessories for field operations under production sector	15,340,000	Contract management records

Implication

Incomplete filing affects the audit trail.

Management Response

Noted. However, the documents are available

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.

CHAPTER 3: PROCUREMENT PERFORMANCE INDICATORS

3.1 Compliance score

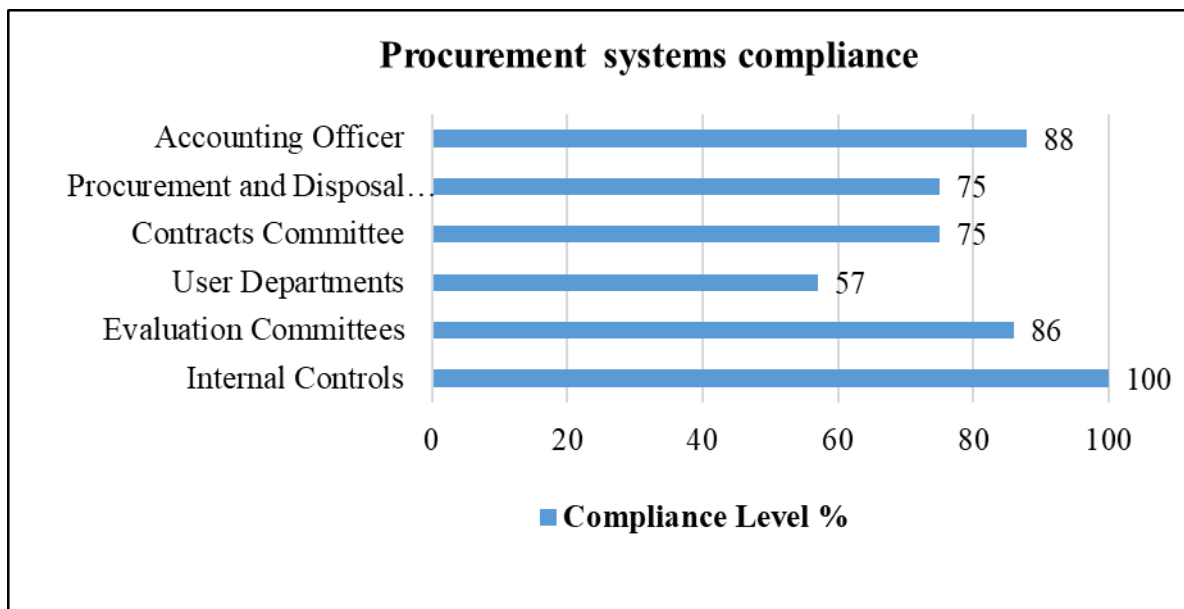
The compliance indicators for the Entity are summarized below:

3.1.1 Procurement system compliance level

The compliance levels for each dimension of the procurement system are shown in Figure 1. The overall compliance level for procurement system was **80%**. Thus, the Entity's performance was **satisfactory** regarding procurement system.

Figure 1 shows that the Entity had relatively higher compliance levels in the areas of Internal Controls, Accounting Officer and Procurement and Disposal Unit. However, it had low compliance levels in the area of User Departments.

Figure 1. The compliance levels for procurement system

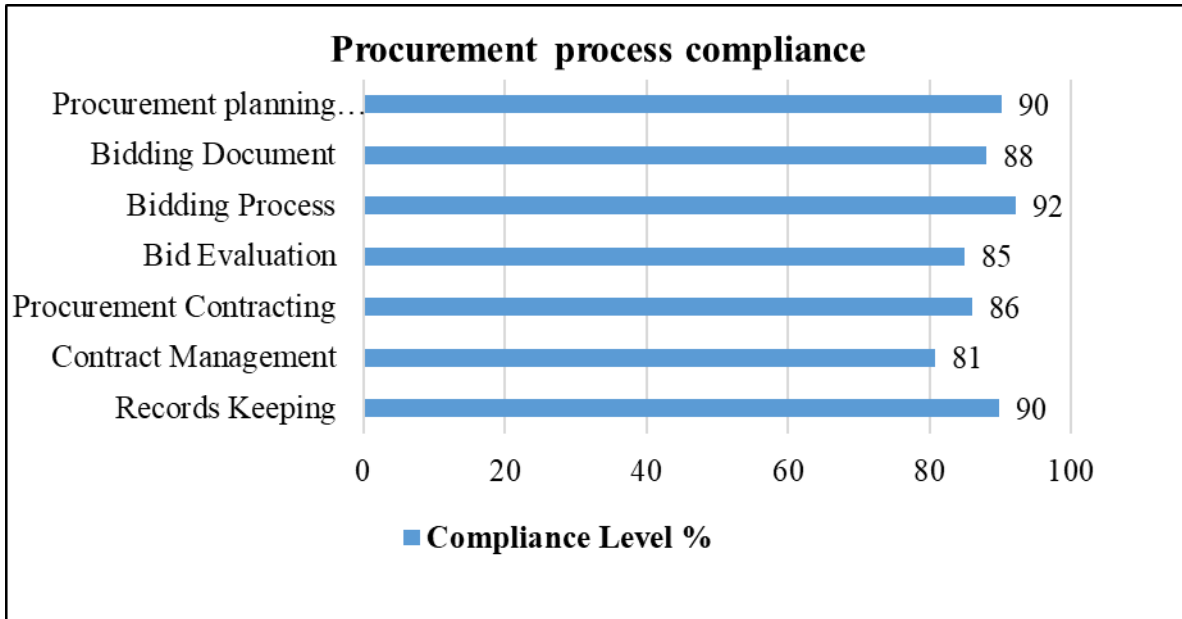


3.1.2 Procurement process compliance level

The compliance levels for each stage in the procurement process are shown in **Figure 2**. The overall compliance level for procurement processes was **87.5%**. Thus, the Entity's performance was rated **satisfactory** regarding procurement processes.

Figure 2 shows that the Entity had relatively higher compliance levels in the areas of bidding process, procurement planning and records keeping.

Figure 2. Procurement process levels of compliance



Disposal process levels of compliance

The compliance levels for each stage in the disposal process are shown in Figure 3. The disposal compliance level was assessed and rated at 93% which is highly satisfactory performance. Figure 3 shows that the Entity had a high compliance levels in the areas of disposal planning and method.

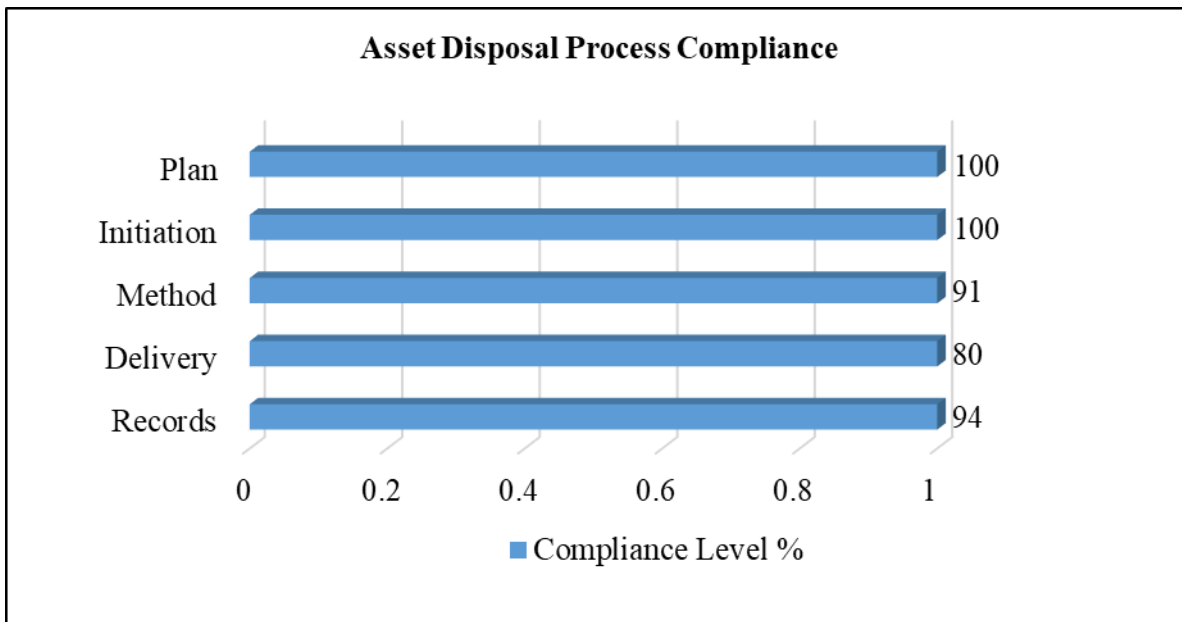


Table 2: Compliance scores

No.	Compliance indicators	Average score (%)	Weights	Score (%)
1	Procurement process	88	0.5	43.8
2	Procurement system	80	0.3	24.1
3	Asset Disposal Process Compliance Level	93	0.2	18.6
Weighted Compliance score				86.4

The weighted compliance indicator was **86.4%** which is **satisfactory**.

4.2 Performance Score

The performance indicators for the Entity are summarized below:

No.	PERFORMANCE INDICATOR	Score (%)
1.	Procure Ratio: [Actual procurement time divided by planned procurement time in days. If the Procure Ratio ranges from 0.90 to 1.10, the score is 100%; otherwise the score is 0%]	25
2.	Completion Ratio: [Actual completion time divided by contractual completion time in days. If the Completion Ratio ranges from 0.90 to 1.10, the score is 100%; otherwise the score is 0%]	81
3.	Payment Ratio: [Actual payment time divided by contractual payment time in days. If the Procure Ratio ranges from 0.90 to 1.10, the score is 100%; otherwise the score is 0%]	84
4.	Number of Received Bids: [If the number of received bids is 3 or more, the score is 100%; if the number of received bids is less than 3, the score is 0%]	60
5.	Bid Responsive Rate: [The number of bids that pass technical evaluation as a percentage of the number of received bids]	37
6.	Plan Ratio: [The total value of the awarded contract divided by the cost estimate in the procurement plan inclusive of VAT. If the Plan Ratio ranges from 0.90 to 1.10, the score is 100%; otherwise the score is 0%]	83
7.	Budget Absorption Rate: [The actual value of the procurement spend(total procurements reported to PPDA) as a percentage of the procurement budget/procurement plan]	81
8.	Cost Ratio: [The actual final contract amount paid divided by the original contract amount. If the Cost Ratio ranges from 0.90 to 1.10, the score is 100%; otherwise the score is 0%]	90
	Average Performance Indicator	65.7

The above indicators are summarised here below:

4.2.1 Efficacy (Procure Ratio). This measured the ability to provide goods or services in accordance with the planned timelines. The Entity scored **25%** in this indicator because the Entity did not adhere to timelines in the procurement plan indicating when specific activities in the procurement cycle would be undertaken in 75% of the sampled procurements.

4.2.2 Efficiency (Completion Ratio). This analyzed the time required to execute tasks to avoid slow implementation of the contracts. In 19% of the sampled procurements, the Entity either failed to complete projects in the contractual time period or failed to provide the audit team with contract management records as highlighted in records and reporting. Therefore,

the Authority could not ascertain whether the procurements were completed within the contractual completion time.

4.2.3 Effectiveness (Payment Ratio): This assessed the time taken to pay contractors against the contractual payment period such that contract implementation is not delayed. In 16% of the sampled procurements, payments were either made beyond the contractual payment period or payment records were missing hence the Authority could not establish when payments were made.

4.2.4 Competition (Number of Bids Received)

The Entity received less than three (3) bids in **60%** of the twenty-one (20) procurements sampled. This is an indication of low bidder participation and low competition affecting the key principle of value for money.

4.2.5 The number of bids that passed technical evaluation (Bid Responsive Rate)

The Entity received **63%** compliant and responsive bids and did not receive compliant and responsive bids in **37%** of the twenty-one (20) procurements sampled. This indicated that some bidders that participated in the procurement process were incapable of meeting the Entity’s specifications and requirements.

4.2.6 The variance between the total value of the awarded contract and the cost estimate in the procurement plan (Plan Ratio)

The audit revealed that 17% of the sampled procurements were not awarded within the cost estimate in the procurement plan. Variations in the procurement plan affected implementation of other planned procurements. This indicator was affected by procurements conducted outside the plan.

4.2.7 The actual value of the procurement spend as a percentage of the procurement budget (Budget Absorption Rate)

The audit revealed that there was **81%** budget absorption rate with a variance of UGX 917,769,436 lower than the procurement plan value of UGX **4,875,408,192**. This is an indicator that the Entity did not implement 100% of the planned activities.

4.2.8 Final contract cost on completion as compared to the total contract award price inclusive VAT (Cost Ratio). In 10% of the procurements sampled, the Entity failed to provide payment records. Therefore, the Authority was not able to establish whether the final contract cost on completion was equal to the original contract amount.

4.3 Overall procurement performance

The overall procurement performance score was the sum of the two weighted indicators as summarized below:

No.	Compliance Indicator	Score %	Weight	Weighted Score
1	Average Compliance Indicator Score	86.4	0.4	34.5
2	Average Performance Indicator Score	65.7	0.6	39.4
Entity’s Weighted Procurement Performance Score				73.9

From the above analysis, the audit team noted that, the Entity had a weighted average performance of **73.9%** in FY 2018/19 which was **satisfactory** performance.

CHAPTER 4: RECOMMENDED ACTION PLAN

Bushenyi District Local Government should implement the following recommendations within the timeframe given in order to improve its performance in Procurement and Disposal.

Procurement process and system

Origin	Recommended Action	Target Date
Accounting Officer	<p>The Accounting Officer should ensure that:</p> <ul style="list-style-type: none"> • All recommendations by the Authority are shared with all User Departments of the Entity and institute a mechanism of fully implementing them; • The procurement plan is fully implemented by the end of the financial year and also ensure that realistic estimates are made during the planning phase. Early commencement of the procurement process to ensure full utilization of budgeted funds is important.; • Nominate a team to carry out proper market price assessment during planning, at initiation and prior to signing contracts in accordance with Section 26 (4) of the PPDA Act, 2003 	June 2020
Procurement and Disposal Unit	<p>The Head Procurement and Disposal Unit should ensure that:</p> <ul style="list-style-type: none"> • Performance security is requested for especially for contracts of large values to protect the Entity against non-performance in accordance with Regulation 102 of the Local Governments (PPDA) Regulations, 2006. 	June 2020
User Departments	<p>The Heads of User Departments should ensure that:</p> <ul style="list-style-type: none"> • Initiation of procurements in accordance with the planned timelines in the procurement plan in order to enable full absorption of the budgeted funds; • Contract supervisors should ensure that specifications of contract are adhered to in accordance with Regulation 104 (a) of the Local Government (PPDA) Regulations, 2006; • The direct procurement method is only used where there is proper justification in accordance with Section 85 of the PPDA Act 2003. • 	June 2020
Evaluation Committee/s	<ul style="list-style-type: none"> • Evaluation Committees should always communicate arithmetic errors to all bidders in accordance with Regulation 74 (3) and 74 (4) of the LG (PPDA) Regulation, 2006. 	June 2020

Origin	Recommended Action	Target Date
All	The Accounting Officer and Management should put in place a mechanism of improving/ increasing transparency and competition in accordance with Section 46 of the PPDA Act, 2003 and Schedule 7(c) of the Fourth Schedule of the PPDA Act, 2003.	June 2020

Annex 1: BUSHENYI DISTRICT LOCAL GOVERNMENT SAMPLE LIST FOR FY 2018/19

No.	Subject of procurement	Method	Provider	Contract Amount	(%)	Case rating
1.	Extension of Kakoni GFS and Rutooma GFS	Open Domestic	Buwaro Investments Ltd	182,061,492	83.8	Satisfactory
2.	Construction of 5 stance lined latrines in 6 P/Schools of Kihumuro, Butinde, Kayengo, Munanura, Bujaga, Rubingo	Open Domestic	Nato Engineering Company Ltd	151,324,380	68.1	Satisfactory
3.	Renovation, completion and extension works at Kabushaho Health Centre III in Bumbaire Sub County	Selective Bidding	Charm Partners Ltd	38,617,025	56.1	Unsatisfactory
4.	Renovation of Bumbaire Sub County administration block and council hall	Open Domestic	Mutara Works Enterprises	97,031,990	66.8	Satisfactory
5.	Supply and installation of culverts in Bumbaire and Kyabugimbi Sub Counties, construction of reinforced concrete slab at Rwentuha Town Council	Selective Bidding	Chart Ltd	38,987,200	95.1	Highly satisfactory
6.	Supply of materials for establishment of demonstration plots of fodder	Direct Procurement	Charm Partners Ltd	26,911,000	46.2	Unsatisfactory
7.	Construction of shallow well, pipeline, electrical and installation of submersible pump at Ruhandagazi fish fry centre	Selective Bidding	Buwaro Investments Ltd	21,959,800	79.6	Satisfactory
8.	Renovation and completion of administration block for Bitooma Town Council offices	Selective Bidding	Tedmark Engineering	22,364,068	92.3	Highly satisfactory
9.	Construction of two stance VIP latrine in Ruhumuro and Bitooma Sub Counties	Selective Bidding	Joet and Sons Uganda Ltd	19,232,230	78.2	Satisfactory
10	Construction of a five stance lined latrine at Multipurpose hall	Selective Bidding	Kamoja Enterprises Ltd	25,740,520	73.9	Satisfactory
11	Supply of one motorcycle and accessories for field operations under production sector	Selective Bidding	Nile Fishing Company Limited	15,340,000	56.7	Unsatisfactory
	Renovation ceiling for multipurpose hall and	Selective Bidding	Nikar General	32,655,155	85.3	Satisfactory

	council hall		Construction (U) Ltd.			
13.	Supply and installation of culverts in Ruhumuro, Nyabubaro and Kyamuhunga Sub Counties	Selective Bidding	Be-camel Uganda Ltd	19,027,500	83.2	Satisfactory
14.	Supply of three seater twin desks to schools in Nyabubare Sub County	Selective Bidding	Abakatsimbura Enterprises Ltd	18,722,240	65.6	Satisfactory
15.	Supply of apiary demonstration materials and equipment	Direct Procurement	County City contractors	14,322,000	33.3	Highly unsatisfactory
16.	Supply of furniture to Bumbaire Sub County and Rwentuha Town Council	Selective Bidding	Twinomugisha Ronald Furniture work shop	13,630,071	82.7	Satisfactory
17.	Partial Completion of two classroom block with an office and store at Bunura Primary School in Kyeizoba Sub County	Selective Bidding	Buwaro Investments Limited	28,769,580	88.5	Satisfactory
18.	Rehabilitation of 2 shallow wells and 7 protected springs	Selective Bidding	Kamoja Enterprises Ltd	12,082,610	89.2	Satisfactory
19.	Supply and installation of culverts on District Roads	Selective Bidding	Tedmack Engineering Works Ltd	46,998,220	84.7	Satisfactory
20.	Supply and installation of culverts in Rwentuha Town Council	Selective Bidding	Nikar General Contractors	19,824,000	67.3	Satisfactory

Disposal			
1.	Disposal of LG 0009-06 Mitsubishi Tipper	Waiswa Abdula	25,000,000
2.	Disposal of LG 0011-06 Mitsubishi Tipper	Kisambira Sadati	24,500,000

S/n	Rating	Number	Value (UGX)
1	Highly Satisfactory	2	61,351,268
2	Satisfactory	15	1,156,127,757
3	Unsatisfactory	3	80,868,025
4	Highly Unsatisfactory	1	14,322,000
Total		21	1,312,669,050

Annex 2. List of staff in the Procurement and Disposal Unit

S/No	NAME	POSITION	QUALIFICATION
1	Mr. Albert Besize	Senior Procurement Officer	Masters (SCM) and BPSM
2	Miss. Asanansi Nyebirweki	Procurement Officer	PGD(SCM) and BPSM

Annex 3. List of the Contracts Committee members during the financial year under review

Name	Position on C.C	Substantive position in Entity	Date of Appointment
Mr. James Mujurizi	Chairperson	District Natural Resource Officer	November 2016
Mr. Faith Amanya	Member	Senior Community Development Officer	November 2016
Mr. Gregory Tushabe	Member	Principle Health Inspector	July 2016
Miss. Ruth Asimwe	Member	Environment Officer, Sanitation	July 2019
Miss. Judith Ainomugisha	Member	Senior Assistant Secretary	July 2016

Annex 4. List of User Departments

No	Title of the User Department	Job Title of Head of Department	Name of Head of Department
1	Management and Administration	Deputy Chief Administration Officer	Mr. Edith Turyasasirwa
2	Education and Sports	District Education Officer	Mr. Saul Rwampororo
3	Health	District Health Officer	Dr. Dickens Atwongaire
4	Finance	Chief Finance Officer	
5	Community Based Services	District Community Development Officer	Mr. Basil Muhangazi
6	Production	District Production and Marketing Officer	Mr. Gordon Tumuhimbise
7	Works and Technical Services	District Engineer	Mr. Kiiza Mponimpa
8	Statutory Bodies	Clerk to Council	Miss. Judith Ainomugisha
9	Natural Resources	District Natural Resources Officer	Mr. Cyril Mugyeni

Annex 5: Physical verification of procurements undertaken by Bushenyi District Local Government

Procurement Reference Number:	Contract value (UGX): 15,340,000
Contract: Supply of two motorcycles and accessories for field operations under production sector	
Provider: Nile Fishing Company Limited	Contract Manager:

Contractual completion date: 17/6/2019

Scope of Work (As per Bills of Quantities):

Air cooled engine type, 100-125cm³ Displacement range, 50x50mm Bore x stroke minimum, 11-15 maximum torque range, 9-15kw maximum power range, Ignition-C.D.I, Starting system type- electric and kick, Fuel tank capacity range 10-12litres, Engine oil capacity range 1-1.5litres

Status of Work: Completed



Motorbike as of 17th September 2019

Procurement Reference Number:

Contract value (UGX): 32,655,155

Contract: Renovation of ceiling for multipurpose hall and council hall

Provider: Nikar General Construction (U) Ltd

Contract Manager: Mr. Samuel Katungye
Superintendent of Works

Contractual completion date: 12/5/2019

Scope of Work (As per Bills of Quantities): Fixing of ceiling plates for the Council Hall, fixing of new doors and replacing broken glasses for the Multipurpose Hall

Status of Work: Completed

Works were good



The Council Hall as of 17th September 2019.



The Multipurpose Hall as of 17th September 2019.

Procurement Reference Number:	Contract value (UGX): 151,324,380
Contract: Construction 6 blocks of 5 stance lined latrines	
Provider: NATO Engineering Company Ltd	Contract Manager: Engineer Mbonimpa B Kiiza
Contractual completion date: 25/3/2019	
Scope of Work (As per Bills of Quantities): Labels of SFG F/Y 2018/19, Planting of grass or trees to reduce the effect of erosion, 100litre tanks for washing hands, 35mm diameter MS grip bars for the disabled, Gauge pre painted (maroon) corrugated iron sheets, one coat of undercoat and two finishing coats of gloss sadolin and paint on general wooden surfaces, soak pit complete with all accessories up to the urinal, Prepare and apply one coat of undercoat paint and two finishing coats of sadolin gloss oil paint to plastered walls, 1500mm high skirting in light grey.	
Status of Work: Completed	
The works were good	
The 5 stance lined latrine at Butinde Primary School as of 17 September 2019	
Procurement Reference Number: MOH-UGIFT/WRKS/2018-19/0001 Lot 6	Contract value (UGX): 467,067,969
Contract: Upgrade of Kibazi Health Centre II to Health Centre III in Bushenyi	
Provider: B & D International Company Limited	Contract Manager: Mr. Katungye Samuel, Superintendent of Works
Contractual completion date: 17 th July 2019	
Scope of Work (As per Bills of Quantities): Preliminaries, maternity ward, 4 stance VIP	



latrine with a shower, placenta pit, medical waste pit, landscaping and OPD

Status of Work: Incomplete

Works were stalled/abandoned, incomplete and yet the contract expired on 17th July 2019



The Health Centre as of 17th September 2019

Procurement Reference Number:	Contract value (UGX):
Contract: Supply and installation of culverts in District roads	
Provider: Tedmack Engineering	Contract Manager: Samuel Katungye Superintendent of Works
Contractual completion date: 17/7/2019	
Scope of Work (As per Bills of Quantities): Culverts were to be supplied and installed along the following roads: Kitojo-Kashanda, Kabingo-Bitooma-Kibazi, Rwentuha-Kabuba, Kijumo-Warugo, Nyakabanga- Kyabugimbi, Kyabugimbi- Kitwe, Ahabutunda- Keinamo-Karubuga, Kyabugimbi-Ruhumuro HCIII, Ihama Bridge- Kantunda, Runyinya- Kyeizooba, Kyabugimbi- Ruhumuro- Burungira, Ntungamo- Kyamugambira- Rwemitozo	
Status of Work: Completed	
	
Installed culverts as of 17 September 2019	

Procurement Reference Number:	Contract value (UGX): 182,061,492
Contract: Extension of Kakoni GFS and Rutooma GFS	
Provider: Buwaro Investments Ltd	Contract Manager: Eng Titus Nuwamanya DWO
Contractual completion date: 25/3/2019	
Status of Work: Completed	



Kakoni GFS as of 17th September 2019

Procurement Reference Number:	Contract value (UGX): 25,740,520
Contract: Construction of a five stance VIP latrine at the Multipurpose Hall	
Provider: Kamoja Enterprises Limited	Contract Manager:
Contractual completion date: 14/12/2018	
Scope of Work (As per Bills of Quantities): Planting of grass or trees to reduce the effect of erosion, 100litre tanks for washing hands, 35mm diameter MS grip bars for the disabled, Gauge pre painted (maroon) corrugated iron sheets, one coat of undercoat and two finishing coats of gloss sadolin and paint on general wooden surfaces, soak pit complete with all accessories up to the urinal, Prepare and apply one coat of undercoat paint and two finishing coats of sadolin gloss oil paint to plastered walls, 1500mm high skirting in light grey.	
Status of Work: Completed	



The 5 stance VIP latrine at the Multipurpose Hall as of 17th September 2019

Procurement Reference Number:	Contract value (UGX): 97,031,990
Contract: Renovation of Bumbaire Sub-County administration block and Council Hall	
Provider: Mutara Works Enterprises	Contract Manager:
Contractual completion date:	
Status of Work: Incomplete	



To the left: Bumbaire SC administration block. To the right: Council Hall. As of 17th September 2019.

Procurement Reference Number:	Contract value (UGX): 38,617,025
Contract: Renovation, completion and extension works at Kabushaho Health Centre III in Bumbaire Sub County	
Provider: Charm Partners Ltd	Contract Manager: Mr. Samuel Katungye Superintendent of Works
Contractual completion date: 17/7/2019	
Status of Work: Complete	
Works were okay	



The completed works as of 17th September 2019

Procurement Reference Number:	Contract value (UGX): 12,082,610
Contract: Rehabilitation of 2 shallow wells and 7 protected springs	
Provider: Kamoja Enterprises Ltd	Contract Manager: Mr. Ackson Ainematsiko AEO
Contractual completion date: 22/5/2019	
Status of Work: Complete	



A shallow well at Mwengura as of 17th September 2019

Procurement Reference Number:	Contract value (UGX): 28,769,580
Contract: Partial completion of two classroom block with an office and store at Bunura Primary School in Kyeizoba Sub County	
Provider: Buwaro Investments Limited	Contract Manager: Mr. Rogers Isingoma
Contractual completion date: 17/7/2019	
Status of Work: Complete	



The completed works as of 17th September 2019

Procurement Reference Number:	Contract value (UGX): 38,987,200
Contract: Supply and installation of culverts in Bumbaire and Kyabugimbi Sub Counties, construction of reinforced concrete slab at Rwentuha Town Council	
Provider: Chart Ltd	Contract Manager: Mr. Samuel Katungye
Contractual completion date: 21/6/2019	
Scope of Work (As per Bills of Quantities): Construction of embankment at Nyabiziri crossing in Bumbaire Sub County, Construction of a reinforced concrete slab at Rwentuha- Nkomaho Road, 2 lines of 600mm culverts at	

Keijengye- Numba , Supply and installation of 900mm culverts at Karyango- Sheema Bridge in Karyango LC1 Kajunju Parish. All culverts required headwalls at both inlet and outlet spots, murrum cover for the instilled culvert line

Status of Work: Complete



A concrete slab in Rwentuha Town Council as of 17th September 2019

Procurement Reference Number:	Contract value (UGX): 13,630,071
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Contract: Supply of furniture to Bumbaire Sub County and Rwentuha Town Council

Provider: Twinomugisha Ronald Furniture Workshop	Contract Manager: Mr. Samuel Katungye Superintendent of Works
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Contractual completion date:

Scope of Work (As per Bills of Quantities):

Furniture in Rwentuha Town Council

Status of Work: Complete



The assorted furniture as of 17th September 2019

Procurement Reference Number:	Contract value (UGX): 21,959,800
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Contract: Construction of a shallow well, pipeline, electrical and installation of submersible pump at Ruhandagazi fish fry centre

Provider: Buwaro Investments Limited	Contract Manager: Eng Titus Nuwamanya DWO
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Contractual completion date: 29/7/2019

Status of Work: Complete



To the left: The shallow well, pipeline and submersible pump. To the right: Ruhandagazi fish fry centre as of 17th September 2019