



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

*"Procurement That Delivers"*

PPDA/MSMC/719

23<sup>rd</sup> September 2025

The Town Clerk  
Makindye Ssabagabo Municipal Council  
P.O Box 7218  
**KAMPALA**

**BID PREPARATORY AUDIT EXERCISE FOR SEVERAL PROCUREMENTS IN  
MAKINDYE SSABAGABO MUNICIPAL COUNCIL**

Reference is made to the above subject.

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a Bid Preparatory Audit at Makindye Ssabagabo Municipal Council.

The Authority noted that Makindye Ssabagabo Municipal Council was in the process of procuring several works, supplies and services under Open domestic bidding, restrictive domestic bidding and request for quotation. In line with Section 8(1)(j) of the PPDA Act, Cap.205, the Authority instituted a bid preparatory audit into selected seven procurement files, with an addition of Rehabilitating the JCRC-Lubowa road to bitumen standard under open domestic bidding worth UGX 1,000,000,000 to the predetermined sample in the launch letter as indicated in Table 1 below:

**Table 1: Selected procurements for the bid preparatory audit.**

No.	Subject of Procurement	Procurement plan Estimates in UGX
1.	Phased Construction of a storied classroom block at Lubugumu Jamia High School	400,000,000
2.	Works for construction of a Perimeter Wall at Ndejje Health Center IV	450,000,000
3.	Works at Kibiri Health Center III Kibiri HC III Project Site, Masajja Division, Makindye Ssabagabo Municipal Council.	Not specified
4.	Construction of the 1st floor of the Administration Block	300,000,000
5.	Supply of computers, Laptops, Computer accessories printers, repairs, maintainance, servicing and other ICT equipment under Frame work contract arrangement	140,320,000
6.	Services for Operation and Maintenance costs for Solar and Air-Conditioners at Ndejje HC IV Maintenance-Machinery and Equipment other than Transport.	58,000,000
7.	Procurement of Services for Solid Waste Management in Bunamwaya, Ndejje and Masajja Divisions	Not on work plan

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The objectives of the bid preparatory audit were to establish whether:

1. The procurement planning and requisitioning process was conducted in a manner which promotes transparency, accountability and fairness in accordance with the PPDA Act, Cap. 205 and PPDA Regulations 2023; and
2. The solicitation document issued was prepared in accordance with the provisions of the PPDA Act Cap. 205 and PPDA Regulations 2023.

The scope of the bid preparatory audit included a review of the procurement requisition form, solicitation document, and the Contracts Committee's approval of the procurement method and solicitation document. The areas of the solicitation document analyzed were; Instruction to Bidders, Bid Data Sheet, Evaluation Methodology and Criteria, Bidding Forms, Statement of Requirements and the Special and General Conditions of Contract.

The Authority identified a number of exceptions for the attention of management. The purpose of this letter therefore is to communicate the following findings and recommendations for your attention and action.

**1.0 Whether public procurement planning and requisitioning was conducted in a manner which promotes transparency, accountability and fairness in accordance with the PPDA Act Cap. 205, the PPDA Regulations and attendant guidelines.**

**1.1 Delayed preparation of procurement requisition (Form 5)**

The Authority noted that the Entity's procurement plan indicated planned bid invitation date as 8<sup>th</sup> August 2025, however, no procurement requisitions with statements of requirements had been submitted to Procurement and Disposal Unit, no complete solicitation documents and therefore no approvals were made by Contracts Committee for procurements in Table 2 below:

**Table 2: Procurements with delays in planning and requisitioning**

No.	Subject of Procurement
1.	Phased Construction of a storied classroom block at Lubugumu Jamia High School
2.	Works for construction of a Perimeter Wall at Ndejje Health Center IV
3.	Works at Kibiri Health Center III Kibiri HC III Project Site, Masajja Division, Makindye Ssabagabo Municipal Council.
4.	Construction of the 1st floor of the administration block
5.	Supply of computers, Laptops, Computer accessories printers, repairs, maintainance, servicing and other ICT equipment under Frame work contract arrangement
6.	Services for Operation and Maintenance costs for Solar and Air-Conditioners at Ndejje HC IV Maintenance-Machinery and Equipment other than Transport.
7.	Procurement of Services for Solid Waste Management in Bunamwaya, Ndejje and Masajja Divisions

**Implication**

This leads to delays in the procurement process and subsequently causes delays in service delivery to beneficiaries.

**Recommendations**

- a) The Accounting Officer is advised to enhance oversight over the procurement process aimed at preventing any further delays within the procurement process in accordance with Section 51 of the PPDA Act, Cap 205.

- b) User Departments should:
- i) initiate the respective procurements using Part I of Form 5 in Schedule 1 in accordance with Regulation 3 (1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023; and
  - ii) propose technical inputs to statements of requirements and technical specifications to the procurement and Disposal Unit in accordance with Section 36 (1) (c) and Section 36 (1) (d) of the PPDA Act Cap 205.

### 1.2 Inconsistencies in the procurement plan and draft bid notice

The Authority noted inconsistencies in the subject of procurement in the procurement plan submitted to the Authority and the draft bid notice for procurements as indicated in Table 3 below:

**Table 3: Procurements with inconsistencies in procurement plan and draft bid notice**

No.	Subject of Procurement in the draft Bid Notice	Subject of Procurement in the Procurement Plan	Authority's Remarks
1.	Works for construction of a Perimeter Wall at Ndejje Health Center IV	Construction of Perimeter Wall at Ndejje HC IV	Ensure consistency with the procurement plan
2.	Works at Kibiri Health Center III Kibiri HC III Project Site, Masajja Division, Makindye Ssabagabo Municipal Council.	Not in the procurement plan	Ensure that the procurement is approved and update the procurement plan
3.	Construction of the 1st floor of the administration block	Construction of first floor of Administration Offices	Ensure consistency with the procurement plan
4.	Supply of computers, Laptops, Computer accessories printers, repairs, maintenance, servicing and other ICT equipment under Frame work contract arrangement	Assorted computers and its consumables	Ensure consistency with the procurement plan
5.	Services for Operation and Maintenance costs for Solar and Air-Conditioners at Ndejje HC IV Maintenance-Machinery and Equipment other than Transport.	O&M for Solar and Air conditioners at Ndejje HC IV  Maintenance machinery & Equipment	Modify to the simplest the subject of procurement in line with the requirement
6.	Procurement of Services for Solid Waste Management in Bunamwaya, Ndejje and Masajja Divisions	Not in the procurement plan	Ensure that the procurement is approved and update the procurement plan
7.	Rehabilitation of JCRC-Lubowa (340km) in Makindye Ssabagabo Municipal Council to Bitumen standard	Periodic maintainance of JCRC-Lubowa road	<ul style="list-style-type: none"> <li>• Harmonize the subject of procurement;</li> <li>• Confirm the 340Km of a road in the subject of procurement</li> </ul>

**Implication**

This impacts on transparency and audit trail.

**Recommendations**

The Head Procurement and Disposal Unit should:

- i) Ensure the inconsistencies in the procurement plan are corrected in line with the User Departments' approved procurement requirement, and update the procurement plan in accordance with Regulation 4 of the PPDA (Procurement Planning) Regulations, 2023; and
- ii) Submit the updated procurement plan to Contracts Committee for approval in accordance with Regulation 5 of the PPDA (Procurement Planning) Regulations, 2023

**1.3 Exceptions noted at initiation: Procurement planning and requisitioning for the Rehabilitating the JCRC-Lubowa road to bitumen standard.**

The Authority found the following anomalies at initiation and has made the following recommendations for implementation by the Entity:

<b>Exceptions noted</b>	<b>Authority's recommendation</b>
<p>Inconsistencies in the subject of procurement, i.e.; the <b>Procurement plan</b> indicates "Periodic maintainance of JCRC-Lubowa road" whereas the <b>Solicitation Document</b> indicates "Rehabilitating the JCRC-Lubowa road to bitumen standard" and the <b>Bid Notice</b> indicates "Rehabilitation of JCRC-Lubowa (340km) in Makindye Ssabagabo Municipal Council to Bitumen standard"</p>	<p>The Head Procurement and Disposal Unit should:</p> <ul style="list-style-type: none"> <li>• maintain the subject of procurement throughout the procurement process and update the procurement plan for correction of consistencies; and</li> <li>• confirm the correctness of the distance of 340km including the unit (whether Kilometers or Meters)</li> </ul>
<p><b>Delayed initiation of the procurement</b> The Procurement plan indicated that the procurement would be advertised on 8<sup>th</sup> August 2025 but by the time of the audit conducted on 1<sup>st</sup> September 2025, the procurement had not yet been advertised</p>	<p>The Accounting Officer is advised to enhance oversight over the procurement process aimed at preventing any further delays within the procurement process in accordance with Section 51 of the PPDA Act, Cap 205.</p>

<p>Failure to complete the requisition Form 5 such as;</p> <ol style="list-style-type: none"> <li>i. Budget line (Availability of funds)</li> <li>ii. Dates when the request was made and confirmation of funding</li> </ol>	<ol style="list-style-type: none"> <li>1. The Accounting Officer should verify funding availability before approving the initiation request in accordance with Regulation 4 (3) of the PPDA (Rules and Methods for Procurement of Works, Supplies and Non-Consultancy Services) Regulations, 2023.</li> <li>2. The Procurement and Disposal Unit should ensure that the Form 5 is complete in accordance with Regulation 3 (2) of the PPDA (Rules and Methods for Procurement of Works, Supplies and Non-Consultancy Services) Regulations, 2023</li> </ol>
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<b>Exceptions noted</b>	<b>Authority's recommendation</b>
Failure to include ESHS factors in the BOQ estimates made by the Municipal Engineer	The Municipal Engineer should adjust the BOQs accordingly and liaise with the Environment Officer to incorporate ESHS factors

**2.0 Whether the solicitation document issued to bidders was prepared in accordance with the provisions of the PPDA Act, Cap. 205, PPDA Regulations and Guidelines.**

The Entity prepared a solicitation document for the Rehabilitating the JCRC-Lubowa road to bitumen standard which was to be submitted to Contracts Committee for approval. Exceptions were noted in some sections as detailed below:

**2.1 Exceptions noted in Section 2: Bid Data Sheet**

The Authority found the following anomalies under Section 2: Bid Data Sheet and has made the following recommendations for implementation by the Entity:

<b>Instructions to Bidders Reference</b>	<b>Exceptions noted</b>	<b>Authority's recommendations</b>
ITB 12.1: For clarification purposes only, the Procuring and Disposing Entity's address is:	The Electronic mail was not indicated but left blank.	The Entity should include the Entity's email address accordingly as an alternative communication channel
ITB 12.1: The Procuring and Disposing Entity will respond to any request for clarification provided that such request is received not later than 20 <sup>th</sup> xxxxxx 2025, 11.00am	The dates for seeking clarification from bidders was not indicated	Dates should be indicated so that bidders can seek for clarification or any additional information.
ITB 23.1: For bid submission purposes only, the Procuring and Disposing Entity's address is:	The Date for bid submission was not indicated	The dates should be indicated such that bidders are in the know.
ITB 38.1: A margin of preference SHALL NOT apply.	Non-inclusion of margin of preference	The Margin of Preference should apply in accordance with section

<b>Instructions to Bidders Reference</b>	<b>Exceptions noted</b>	<b>Authority's recommendations</b>
	in the solicitation documents	59A (1) (a) of the PPDA Act Cap.205 which requires that whenever open domestic or open international bidding methods are used, margin of preference shall apply.
ITB 1.1: The Reference Number MkSb719/wrks/25-26/00001	Inconsistencies in the Reference Number. For some sections, the reference number is indicated as WAKISO-GKMA/WRKS/2024-25/00004/05	Procurement Reference number should be consistent and with appropriate abbreviation used to represent the Entity's name

### 2.2 Exceptions noted in Section 3: Evaluation Methodology and Criteria

The Authority found the following anomalies under Section 3: Evaluation Methodology and Criteria and has made the following recommendations for implementation by the Entity:

<b>Reference number</b>	<b>Exceptions noted</b>	<b>Authority's recommendations</b>
6.2.4 Historical Financial Performance Submission of audited accounts or other financial statements acceptable to the Employer, for the last Three years (2020-2021, 2021-2022, 2022-2023) to demonstrate the current soundness of the bidders' financial position and its prospective long-term profitability.	The last three years were indicated as 2020/2021, 2021/2022, 2022/2023	This section should be adjusted to latest possible financial years 2023/2024, 2022/2023 and 2021/2020.

### 2.3 Exceptions noted in Section 8: Special Conditions of Contract

The Authority found the following anomalies under Section 8: Special Conditions of Contract and has made the following recommendations for implementation by the Entity:

<b>GCC Clause Reference number</b>	<b>Exceptions noted</b>	<b>Authority's recommendations</b>
GCC 1(dd)	The subject of procurement was different Lot 5: Upgrading of Kanaala Bandwe Link 1 (1.5Km) and Link 2 (0.9km) to Bitumen standards	This section should be adjusted to the correct subject of procurement

### Audit Conclusion

The purpose of this letter is to forward the findings of the bid preparatory audit exercise. In order to administer and enforce compliance with the provisions of the PPDA Act Cap. 205, PPDA Regulations 2023 and Guidelines, the Entity is required to implement the recommendations of the Authority contained in this letter.

**Note:** In accordance with Section 8 (1) (d) of the PPSA Act Cap 205, the Entity is hereby guided to make use of the amended Standard Bidding Documents effective 8<sup>th</sup> September 2025, in line with Circular No. 6 of 2025, with the documents accessible on the Authority's website at [www.ppda.go.ug](http://www.ppda.go.ug).



Moses Ojambo

**For: EXECUTIVE DIRECTOR**

cc: The Chairman, Contracts Committee  
cc: The Head, Procurement and Disposal Unit