



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

THE PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS AUTHORITY

COMPLIANCE INSPECTION REPORT FINANCIAL YEAR 2024-2025

LIRA DISTRICT LOCAL GOVERNMENT

MAY 2026

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ACRONYMS

ESHS	Environmental, Social, Health and Safety
GCC	General Conditions of Contract
HPDU	Head Procurement and Disposal Unit
PDEs	Procuring and Disposing Entities
PDU	Procurement and Disposal Unit
(U)	Uganda
SCC	Special Conditions of Contract
UGX	Uganda Shillings
URSB	Uganda Registration Services Bureau

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a compliance inspection of Lira District Local Government covering a sample of 10 procurement transactions for Financial Year 2024/2025. The overall objective of the compliance inspection was to evaluate the effectiveness and efficiency of the Entity's procurement and disposal processes, and to assess the adherence to the PPDA Act, Cap. 205, the PPDA Regulations, and public procurement policies, in order to determine the procurement performance for the period under review.

Based on the findings, Lira District Local Government's performance for the Financial Year 2024/2025 was **Moderately Satisfactory**, with an average weighted risk score of **57.97%**, as shown in the ranking in Table 16 in Chapter 3 of this report.

The following key exceptions were noted:

1. Section 10 (1) (a) & (b) of the PPDA Act, Cap. 205 empowers the Authority to direct the relevant Procuring and Disposing Entity to take corrective measures, including rectifying breaches, suspending the officer responsible for the breach, replacing the Head, Procurement and Disposal Unit or the Chairperson of the Contracts Committee, or disciplining the Accounting Officer, and temporarily transferring the procuring and disposing function to a third-party procurement agency.

The Authority, however, found that the Entity did not fully implement 31 % of the previous audit recommendations for the financial year 2023/2024. Of the 29 recommendations made, 20 (69%) were implemented, 7 (24.1%) were partially implemented, and 2 (6.9%) were not implemented. This shortfall was attributed to the Entity's inadequate mechanism for carrying out the Authority's recommendations and achieving compliance. Failure to fully implement the Authority's audit recommendations was a red flag indicating the Entity's weak internal controls and negatively affects the performance of the procurement and disposal function.

2. Regulation 27 of the PPDA (Procuring and Disposing Entities) Regulations, 2023 mandates the internal audit department to audit – (a) the method used for a procurement and the payment made to establish whether the supplies, works or services are properly ordered, received, verified and paid for in accordance with the Public Finance Management Act, Cap 171 and the other applicable laws (b) the method used for a disposal to establish whether the disposal was appropriate and that where applicable, payment to the Procuring and Disposing Entity was effected.

The Authority found that in six procurements worth UGX. 396,679,670; the Authority found that the Internal Auditor did not audit the procurement process. Specifically, for the FY 2024/2025, the Internal Audit reviewed only four procurements in the second quarter, demonstrating that there was no comprehensive and regular coverage of the procurement process. This gap, diminishes the assurance that supplies, works, and services procured during the year under review, represented value for money.

3. Section 60 (2) (d) of the PPDA Act, Cap. 205, requires that a Procuring and Disposing Entity plan its procurement and disposal activities in a rational manner, including integrating the procurement budget with its expenditure programme.

Table 5 below provides details of the annual procurement plan, the budget and the utilization of funds. The procurement plan absorption rate was 93%, representing an implementation variance of 7% equivalent of UGX.303,312,310. This shortfall was attributed to changes in priorities and the Entity's failure to update the procurement plan accordingly. This gap undermines the Entity's operational objectives and compromises its commitment to delivering services to intended beneficiaries.

4. Section 60 (10) of the PPDA Act, Cap. 205 states that a procurement shall not be carried out outside the procurement plan except in emergency situations. The Authority found that in the procurement of construction/ rehabilitation of 13.35km Apoka-Okwalomara and Okwalomara Angolocom corner Alwala, Community access road worth UGX. 848,822,180, the Entity procured outside procurement plan of the financial year 2024/2025. This was due to lack of coordination in procurement planning and monitoring mechanism within the Entity. This gap, exposes the Entity to the risk of accumulation of domestic arrears, affecting the Entity's financial stability and creditworthiness.
5. Regulation 5 (2) of the PPDA (Evaluation) Regulations, 2023 requires that the Evaluation Committee shall not, during an evaluation of, make any amendment including any addition to the evaluation criteria stated in the bidding document, and shall not use any other criteria other than the criteria specified in the bidding document. The Authority observed that in eight procurements worth UGX. 1,320,541,898 there were irregularities in bid evaluation process. These issues were linked to unclear evaluation criteria set out in the bidding documents and to changes / amendments to the evaluation criteria by the Evaluation Committee. This gap shows lack of transparency and fairness in the evaluation process, potential of favoring certain bidders over others thereby compromising the integrity of the evaluation process, and exposes the Entity to the risk of collusion, thereby creating unfair advantages and damaging the Entity's reputation.
6. Regulation 6 (1) (f) of the PPDA (Contracts) Regulations, 2023 provides that a Procuring and Disposing Entity must not issue a contract, purchase order, or any other form of communication that conveys acceptance of a bid that binds the Entity to a contract with a provider, unless all relevant agencies, including, where applicable, the Attorney General, has granted the necessary approval of the contract.

The Authority found that, in a letter dated 5th November 2024, the Solicitor General advised deletion of SCC (GCC 1.2), which states "*This contract shall be a Unit Priced Contract based on Priced Bills of Quantities,*" in a draft contract for the construction and rehabilitation of the 13.35km Apoka-Okwalomara and Okwalomara Angolocom Corner Alwala Community Access Road, worth UGX. 848,822,180. However, the Entity did not implement the Solicitor General's legal guidance. By failing to fully implement the Solicitor General's legal guidance, the Entity did not sufficiently mitigate risks that could arise during the execution of the contract.

7. Regulation 3 (2) of the PPDA (Disposal of Public Assets) Regulations, 2023 requires that a User Department can initiate a process for disposal of assets where the Board of Surveys recommends for disposal. However, the Authority found that the Entity failed to dispose of

unserviceable assets in the financial year 2024/2025 despite recommendation by the Board of Survey dated 30th September 2024. This gap inhibits the achievement of value for money, as assets depreciate while held, leading to further loss of market value. Furthermore, the non-disposal of assets reflects inefficiencies in the management of public assets.

8. Regulation 45 (1) (a) & (b) requires the Entity to determine which works or services should have retention and specifies in the contract: (a) the percentage/amount to be retained (b) the period/event for release.

However, in four procurements for renovation of classroom blocks worth UGX. 319,886,048, the Entity paid retention monies before the expiry of the 90 days Defects Liability Period stated in the SCC (GCC 35.1), and without obtaining the required payment guarantees. This was contrary to the General Conditions of Contract 48.2 and 48.3, which provide for releasing retention only after completion and expiry of the Defects Liability Period (or after the contractor replaces retention with an on demand' bank guarantee). This gap exposes the Entity to significant financial risk, as there is no assurance that the works would be completed satisfactorily or that any defects will be remedied.

9. SCC (GCC 61.1) requires the contractor to provide a Performance Security and an Environmental and Social (ES) Performance Security within 21 calendar days of signing of the contract. The Authority found that in five contracts worth UGX.299,246,000, the Entity failed to obtain (8%) performance security or (2%) Environmental and Social (ES) performance security as indicated in the signed contract contrary to SCC (GCC 61.1) and Regulation 12 (1) (a) of the PPDA (Contracts) Regulations. This gap exposes the Entity to risks associated with non-performance of contracts and potential breaches of Environmental, Social, Health, and Safety (ESHS) rules.

In light of the above findings, the Authority recommends that:

1. The Accounting Officer should:
 - i. Task the Heads of User Departments, Head, Procurement and Disposal Unit and the Contracts Committee to take corrective actions in implementing all the Authority's recommendations, in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205.
 - ii. Promptly conduct procurement processes to promote economy and efficiency, in accordance with Section 51 of the PPDA Act, Cap. 205.
 - iii. Regularly review the implementation of the procurement plan and update it as necessary, in accordance with Section 60 (7) of the PPDA Act, Cap. 205.
 - iv. Task the Head, Procurement and Disposal Unit and Contracts Committee to fully implement the Solicitor General's recommendations and guidance into the final contract documents before submitting to the Accounting Officer for signature, in accordance with Section 33 (m) of the PPDA Act, Cap. 205.
 - v. Task the Head, Procurement and Disposal Unit and the Heads of the User Departments to dispose the assets approved for disposal by the Board of Survey in order to avoid further depreciation of the assets and attain value for money in accordance with Section 95 of the PPDA Act, Cap. 205, and the PPDA (Disposal of Public Assets) Regulations, 2023.

- vi. Authorize the payments of retention monies after the expiry of the Defects Liability Period or if the contractor substitutes a payment security for the retained amount, in accordance with Regulation 45 (2) of the PPDA (Contracts) Regulations, 2023.
2. The Head, Procurement and Disposal Unit should:
 - i. Review and update the procurement plan on a quarterly basis with any new procurement requirements identified and approved in the Entity, in accordance with Section 60 (7) of the PPDA Act, Cap. 205, and Regulation 4 of the PPDA (Procurement Planning) Regulations, 2023.
 - ii. Nominate and submit for approval to the Contracts Committee, persons with appropriate technical skills and experience relevant for the evaluation of the procurement requirement, Evaluation Committee members, in accordance with Regulation 2(1) of the PPDA (Evaluation) Regulations, 2023.
 3. The Contract Managers should closely supervise the contractors and focus on achievement of all the performance and delivery obligations following the terms and conditions of the signed contract in accordance with Regulation 22 (3) (a) (i) of the PPDA (Contracts) Regulations, 2023.
 4. The Evaluation Committee should always adhere to the evaluation criteria outlined in the bidding documents during the evaluation of bids, in accordance with Section 76 (3) of the PPDA Act, Cap. 2023, and Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023 to avoid wrongful disqualification of bidders during the evaluation exercise.
 5. The Internal Auditor should audit the procurement function, as well as the payments made, throughout the financial year, in accordance with Regulation 27 of the PPDA (Procuring and Disposing Entities) Regulations, 2023. The lack of regular audits denied management the opportunity to correct anomalies in a timely manner.

Lira District Local Government is required to execute the specific corrective measures detailed in the Action Plan found on pages **26 to 27**.

CHAPTER 1: INTRODUCTION

1.1 Procurement structures

The key players in the procurement structure at Lira District Local Government included the Chief Administrative Officer as the Accounting Officer, the Contracts Committee, the Procurement and Disposal Unit and the User Departments. The Authority found that the Entity's procurement structures were fully functional at the time of Audit.

1.1.1 Accounting Officer

Section 28 of the PPDA Act, Cap. 205, gives the Accounting Officer the overall responsibility for the successful execution of procurement and disposal processes in Lira District Local Government. During the FY 2024/2025, the Chief Administrative Officer, Mr. Ismael Ochengel was designated as the Accounting Officer of the Entity.

1.1.2 Composition of the Contracts Committee

During the year under audit, the Entity's Contracts Committee was fully constituted as per the provisions of Section 29 of the PPDA Act, Cap. 205 and their tenure had not expired as indicated in Table 1.

Table 1: Contracts Committee Members

No	Name	Job Title	Position on Contracts Committee	Appointment Date by PS/ST	Date of Expiry
1.	Michael Okello	Senior Fisheries Officer	Chairperson	21 st Feb 2024	21 st Feb 2027
2.	Sharon Ego Acen	Community Development Officer	Secretary	3 rd Mar 2025	3 rd Mar 2028
3.	Lambert Innocent Okello	Senior Environmental Health Officer	Member	21 st Feb 2024	21 st Feb 2027
4.	Peter Ocen	Community Development Officer	Member	3 rd Mar 2025	3 rd Mar 2028
5.	Dr. Hellen Apilli	Medical Officer	Member	3 rd Mar 2025	3 rd Mar 2028

1.1.3 Staffing of the Procurement and Disposal Unit

The Procurement and Disposal Unit was manned by a single staff during the period under review, as indicated in Table 2.

Table 2: Staff in the Procurement and Disposal Unit

No.	Name	Position	Qualification
1.	Roseline Show Adong	Senior Procurement Officer/ HPDU	Masters of Business Administration Bachelor of Procurement & Logistics Management

1.2 Background

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a compliance inspection of your Entity that covered a sample of 10 procurement transactions for the FY 2024/2025, as listed in Appendix I.

1.3 Objective of the Compliance inspection

The overall objective of the compliance inspection exercise was to assess the effectiveness and efficiency of the procurement and disposal processes at the Entity and adherence to the PPDA Act, Cap. 205, PPDA Regulations and public procurement policies so as to determine the procurement performance over the compliance inspection period.

The specific objectives of the compliance inspection were to assess the:

1. Compliance of the Entity with the general provisions of the PPDA Act, Cap. 205, Regulations and Guidelines with regards to the performance of the procurement structures and conduct of the procurement processes;
2. Compliance of the Entity's disposal process with the provisions of the PPDA Act Cap. 205 and PPDA Regulations; and
3. Efficiency and effectiveness in contract implementation, including the application of Environmental, Social, Health and Safety (ESHS) Requirements in the procurement process.

1.4 Scope of the Compliance Inspection

The compliance inspection involved a review of the procurement and disposal process, general compliance issues and contract implementation on sample basis. The exercise covered a sample of 10 procurement transactions worth UGX. 1,469,212,708 conducted during the FY 2024/2025, review of procurement structures and of the procurement plan performance. The list of the sampled transactions is contained in Appendix I.

1.5 Methodology

One Senior Officer-Performance Monitoring and one Officer-Performance Monitoring conducted the compliance inspection exercise under the supervision of the Regional Manager. During the exercise, the Officers examined records and documents for each sampled procurement transaction and obtained relevant and sufficient evidence to derive the conclusions. This involved a review of the Entity's procurement and disposal planning processes, initiation processes, bidding processes, bid evaluations, contract placement and contract management.

The Officers met with the staff from the Procurement and Disposal Unit, Contracts Committee, Internal Audit and User Departments where necessary, to obtain crucial qualitative information about the internal control system and processes in place.

Following completion of the field work, the Authority issued a Management Letter on 14th November 2025 to which the Entity responded on 9th December 2025. This report details the key findings and recommendations arising from the compliance inspection exercise.

CHAPTER 2: FINDINGS AND RECOMMENDATIONS

2.1 COMPLIANCE OF THE ENTITY WITH THE GENERAL PROVISIONS OF THE PPDA ACT, CAP. 205 AND PPDA REGULATIONS, WITH REGARD TO THE PERFORMANCE OF THE PROCUREMENT STRUCTURES AND CONDUCT OF PROCUREMENT PROCESSES

2.1.1 Failure to implement 31% of the Authority's previous PPDA recommendations

Section 10 (1) (a) & (b) of the PPDA Act, Cap. 205 empowers the Authority to direct the relevant Procuring and Disposing Entity to take corrective measures, including rectifying breaches, suspending the officer responsible for the breach, replacing Head, Procurement and Disposal Unit or the Chairperson of the Contracts Committee, or disciplining the Accounting Officer, and temporarily transferring the procuring and disposing function to a third-party procurement agency.

The Authority, however, found that the Entity did not fully implement the previous audit recommendations for the financial year 2023/2024. Of the 29 recommendations made, 20 (69%) were implemented, 7 (24.1%) were partially implemented, and 2 (6.9%) were not implemented, as indicated in Table 3 below. This shortfall was attributed to the Entity's inadequate mechanism for carrying out the Authority's recommendations and ensuring compliance.

Table 3: Previous compliance inspection recommendation status

S/N	Recommended action	Time frame	Status of implementation
1.	<p>The Accounting Officer 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.</p> <p><u>Management Response</u> <i>Except for one item which was not implemented, we have always updated the procurement plan and shall improve in the preceding years.</i></p>	Immediately	Partially Implemented
2.	<p>The Accounting Officer should where the need arises, formally delegate authority to User Departments to undertake micro procurements up to the maximum value specified in the guidelines or a lower limit prescribed by the Contracts Committee in accordance with Regulation 22 (2) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.</p> <p><u>Management response</u> <i>This has always been done but in isolated cases, but this will be improved in the current financial year.</i></p>	Immediately	Not implemented

S/N	Recommended action	Time frame	Status of implementation
3.	<p>The Accounting Officer should take corrective action and engage all stakeholders to develop strategies for the implementation of all the Authority's recommendations in accordance with Section 9 (1) (a) of the PPDA Act, 2003.</p> <p><u>Management response</u> <i>It is unfortunate that this has been partially implemented but there will be tremendous improvement in the preceding years.</i></p>	Immediately	Partially Implemented
4.	<p>The Accounting Officer should not confirm funding for incomplete procurement requisitions and without complete statements of requirements proposed/recommended by the User Department in accordance with Regulation 3 (2) (a) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.</p> <p><u>Management response</u> <i>There has been immense improvement in the current FY whereby all the incomplete requisitions were not approved but returned back to User Departments to attach statements of requirements.</i></p>	Immediately	Partially implemented
5.	<p>The Accounting Officer should:</p> <ol style="list-style-type: none"> i. Task contractors to fulfil the conditions of contract effectiveness, such as obtaining the required Performance Securities from contractors, before they are allowed access to the sites in accordance with Regulation 12 (1) (a) of the PPDA (Contracts) Regulations, 2023; and ii. Terminate the contract in the event the contractor does not provide the Performance Securities within the stipulated time in accordance with Regulation 12 (2) of the PPDA (Contracts) Regulations, 2023. <p><u>Management response</u> <i>The Bid Securities requested for was only for the rehabilitation of NOSP road which was complied to and other requirements a bid securing declaration was demanded and complied to.</i></p>	Immediately	Not implemented

S/N	Recommended action	Time frame	Status of implementation
	<p>Authority's comment The Entity's response was noted, however, no evidence was submitted for verification.</p>		
6.	<p>The Accounting Officer should only sign contract documents after satisfying himself and correcting any contradictions that may be contained therein and that the contracts are complete.</p> <p><u>Management response</u> <i>This anomaly has been noted and going forward a set of officers shall scrutinize the contract documents before signing.</i></p>	Immediately	Partially Implemented
7.	<p>The Evaluation Committees should:</p> <ol style="list-style-type: none"> i. Evaluate the bids following the criteria set in the bidding document and waive any non-material deviations in accordance with Regulation 5 of the PPDA (Evaluation) Regulations, 2023. ii. Verify the accuracy, validity and authenticity of the documents submitted by a bidder during preliminary examination in accordance with Regulation 17 (1) of the PPDA (Evaluation) Regulations, 2023. <p><u>Management response</u> <i>The anomaly has been noted and going forward the bids shall be evaluated according to the set criteria and critically verify the accuracy, validity and authenticity of the documents submitted.</i></p>	Immediately	Partially implemented
8.	<p>The Head Procurement and Disposal Unit should set evaluation criteria that is appropriate and suits the objectives of the procurement in accordance with Regulation 42 (b) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.</p> <p><u>Management response</u> <i>The anomaly has been noted for improvement by setting evaluation criteria that suits the objectives of the procurement.</i></p>	Immediately	Partially Implemented
9.	<p>Contract Managers should submit monthly progress/contract management reports to the Accounting Officer and Procurement and Disposal Unit as required under Regulation 52 (3) (g) of the PPDA (Contracts) Regulation 2023.</p>	Immediately	Partially implemented

S/N	Recommended action	Time frame	Status of implementation
	<p><u>Management response</u> <i>The reports are always prepared but due to unavoidable circumstances they are not submitted to PDU for compiling in the action files.</i></p> <p>Authority's comment The Entity's response was noted. The Authority however advises that the PDU should always file all correspondences for the individual procurements in their respective files for ease of reference.</p>		

Implication

Failure to fully implement the Authority's audit recommendations was a red flag indicating the Entity's weak internal controls and negatively affects the performance of the procurement and disposal function.

Recommendation

The Accounting Officer should task the Heads of User Departments, Head, Procurement and Disposal Unit and the Contracts Committee to take corrective actions in implementing all the Authority's recommendations, in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205.

2.1.2 Infrequent internal audit of the procurement function

Regulation 27 of the PPDA (Procuring and Disposing Entities) Regulations, 2023 mandates the Internal Audit Department to audit; *(a) the method used for a procurement and the payment made to establish whether the supplies, works or services are properly ordered, received, verified and paid for in accordance with the Public Finance Management Act, Cap. 171 and the other applicable laws (b) the method used for a disposal to establish whether the disposal was appropriate and that where applicable, payment to the procuring and disposing entity was effected.*

In six procurement worth UGX. 396,679,670; the Authority found that the Internal Auditor did not audit the procurement process as detailed in Table 4 below. Specifically, for the FY 2024/2025, the Internal Audit reviewed only four procurements in the second quarter, demonstrating that there was no comprehensive and regular coverage of the procurement process.

Table 4: Procurements not audited by the Internal Audit

No.	Subject of procurement	Amount (UGX)
1.	Renovation of 3 classroom block at Ogur Central Primary School	74,855,510
2.	Renovation of 4 classroom block at Abongorwot	103,743,090
3.	Renovation of 4 classroom block at Alebere Primary School	54,247,400
4.	Renovation of 4 classroom block at Olilo Primary School	99,802,470
5.	Revenue Collection from Amach Market	24,831,200
6.	Supply of 3-seater school desk, 50 to Walela Primary School, 50 to Ayile Primary School, 50 to Ayami Primary School, and 50 to Atara Primary School	39,200,000
	Total	396,679,670

Implication

The limited frequency of audit coverage (once in a year) diminishes the assurance that supplies, works, and services procured during the year under review, represented value for money.

Management response

Management acknowledges that there is need for intense and timely auditing of the procurement function and the payments made in order for the stakeholders to correct anomalies in a timely manner.

Recommendation

The Internal Auditor should audit the procurement function, as well as the payments made, throughout the financial year, in accordance with Regulation 27 of the PPDA (Procuring and Disposing Entities) Regulations, 2023. The lack of regular audits denied management the opportunity to correct anomalies in a timely manner.

2.1.3 Procurement Plan Absorption Rate**(i) Failure to implement 7% of the planned procurement**

Section 60 (2) (d) of the PPDA Act, Cap. 205, requires that a *Procuring and Disposing Entity plan its procurement and disposal activities in a rational manner, including integrating the procurement budget with its expenditure programme.* Table 5 below provides details of the annual procurement plan, the budget and the utilization of funds. The procurement plan absorption rate was 93%, representing an implementation variance of 7% equivalent to UGX. 303,312,310. This shortfall was attributed to changes in priorities and the Entity's failure to update the procurement plan accordingly.

Table 5: Annual procurement plan absorption rate

Planned Procurement Value inclusive VAT (UGX)	4,453,079,298
Contract Award Value inclusive VAT (UGX)	4,149,766,988
Procurement Absorption Rate	93%
Total Variance (UGX)	303,312,310

Note: This information is based on the Compliance Monitoring Dashboard of the Authority.

The Authority observed that the procurement plan implementation variance resulted from procurement activities that had been planned but were not carried out by the Entity during the financial year, as detailed in Table 6 below.

Table 6: Procurements not implemented during the FY 2024/2025

No.	Subject of procurement	Amount (UGX)
1.	Supply of internet modem	277,273
2.	Supply of filing cabinet	1,500,000
3.	Supply of office Table	700,000
4.	Supply of ICT equipment to Ogur Seed SS	165,000,000
5.	Supply of science kits and reagents to Ogur SS	56,047,000
6.	Supply of CCTV Cameras	5,000,000
7.	Supply of projector EBE-20 model	3,000,000
8.	Supply of 3 office chair and office chair	4,314,598
9.	Completion of inpatient general ward at Ogur HCIV	23,000,000
10.	Supply of Printers	9,000,000
11.	Connection of generator to health department Administration	3,170,630
12.	Supply and installation of CCTV Cameras	21,129,843
13.	ICT Supplier-Toner Cartridge	1,000,000
14.	Supply of small office equipment	200,000
15.	Supply of 3 sets of L-Shape Sofa set (6-seater)	4,500,000
16.	Supply of 4 sets of carpets	2,300,000
17.	Supply of 6 sets of curtains (Finance officer, Senior Finance officer senior Accountant, chief finance officer)	1,200,000
18.	Drilling and installation of micro scale irrigation equipment	424,522,001
19.	Supply of 432 cassava cutting	17,200,000
20.	Supply of 37 fertilizer NPK	7,200,000
21.	Supply of 36 ltrs insecticides	720,000
22.	Supply of 36 planting lines	360,000
23.	Supply of 36 sign post	2,268,000
24.	Supply of 26 field protective wears	2,600,000
25.	Supply of 2 motorcycles	26,000,000
26.	Supply of 10 boxes disposable gloves	60,000
27.	Supply of 6 needles holder	100,000
28.	Supply of 400pcs vacutonier needles	40,000
29.	Supply of 100 mls of giense stain	300,000
30.	Supply of field stain A and B 2000 mls	75,000
31.	Supply of 500 pcs of covership (22*244mm)	100,000
32.	Supply of 9 filing cabinets	8,950,784
33.	Supply of 40% formaldehyde	130,000
34.	Provision of legal service and payments litigation	108,000,000
35.	Architectural plan for Lira District Head Quarter at Ogur Sub County	30,000,000
36.	Supply of 100 of plastic chair	3,000,000
37.	Supply of 18 bicycles size 24	9,000,000
	Total	941,965,129

Note: This information is based on the revised procurement plan

Implication

The failure to execute 7% of the planned procurements worth UGX, 303,312,310, undermines the Entity's operational objectives and compromises its commitment of delivering services to the intended beneficiaries.

Management Response

Management will endeavor to regularly review the implementation of the procurement plan and update it as and when it is required.

Authority's comment

The Entity's response was noted, however, the Authority considers it inadequate. The unimplemented variance of UGX. 303, 312,310 includes critical items affecting education, health and agriculture. Furthermore, making changes to the plan without clear justification shows that the plan was not realistic and priority aligned.

Recommendations

1. The Accounting Officer should:
 - a. Promptly conduct procurement processes to promote economy and efficiency, in accordance with Section 51 of the PPDA Act, Cap. 205.
 - b. Regularly review the implementation of the procurement plan and update it as necessary, in accordance with Section 60 (7) of the PPDA Act, Cap. 205.

2.1.4 Conducting procurements outside the approved procurement plan

Section 60 (10) of the PPDA Act, Cap. 205 states that a procurement shall not be carried out outside the procurement plan except in emergency situations. The Authority found that in the procurement of construction / rehabilitation of 13.35km Apoka-Okwalomara and Okwalomara Angolocom corner Alwala, Community access road worth UGX. 848,822,180, the Entity procured outside the procurement plan of the financial year 2024/2025. This was due to lack of coordination in procurement planning and monitoring mechanism within the Entity.

Implication

Undertaking unplanned procurements exposes the Entity to the risk of accumulation of domestic arrears, affecting the Entity's financial stability and creditworthiness.

Management Response

The procurement of construction / rehabilitation of 13.35km Apoka-Okwalomara and Okwalomara Angolocom corner Alwala, Community access road worth UGX. 848,822,180 was planned by the MoLG in collaboration with IFAD and payments are being done by the Ministry.

Authority's comment

The Entity's response has been noted; however, the Head, Procurement and Disposal Unit should always update the Entity's procurement plan.

Recommendation

The Head, Procurement and Disposal Unit should always review and update the procurement plan on a quarterly basis with any new procurement requirements identified and approved in the Entity,

in accordance with Section 60 (7) of the PPDA Act, Cap. 205, and Regulation 4 of the PPDA (Procurement Planning) Regulations, 2023.

2.1.5 Irregularities in the initiation of procurement requirement

(i) Failure to complete procurement requisition forms (Form 5)

Regulation 3 (2) (c) of the PPDA (Rules and Methods for Procurement of Supplies, Works, and Non-Consultancy Services) Regulations, 2023 states that the initiation of procurement requirements must include confirmation of the availability of funds to support the procurement. However, the Authority found that, in two procurements worth UGX. 142,943,090, the User Departments did not complete the fund availability details section of the procurement requisitions, as detailed in Table 7 below. This deficiency was attributed to inadequate attention to details by the individual User Departments.

Table 7: Procurements with incomplete procurement requisition forms

No.	Subject of procurement	Amount (UGX)
1.	Supply of three-seater school desk, 50 to Walela P/S, 50 to Ayile P/S, 50 to Ayami P/S, and 50 to Atara Primary School	39,200,000
2.	Renovation of four (4) Classroom block at Abongorwot Primary School	103,743,090
	Total	142,943,090

Implication

Failure to complete details of availability of funds at the time of requisitioning exposes the Entity to risks of domestic arrears by undertaking procurements without confirmed funds availability.

Management response

Requisition forms filled by the User Departments are always with complete details for confirmation of availability of funds except some do not indicate source of funding, however, HPDU has resolved this on a one-on-one filling of the forms with the User Departments.

Recommendations

1. The User Departments should verify that all procurement requisitions initiated have complete details for confirmation of availability of funds to support the procurement, in accordance with Regulation 3 (2) (c) of the PPDA (Rules and Methods for Procurement of Supplies, Works, and Non-Consultancy Services) Regulations, 2023.
2. The Head, Procurement and Disposal Unit should consider facilitating capacity building of key staff involved in procurement to promote awareness among staff of the PPDA Regulations and proper procurement procedures for improved compliance, e.g., on filling the procurement requisition form (Form 5 Part I).

2.1.6 Irregularities in bid evaluation process

Regulation 5 (2) of the PPDA (Evaluation) Regulations, 2023 requires the Evaluation Committee not to make any amendment including any addition to the evaluation criteria stated in the bidding document and use any other criteria other than the criteria specified in the bidding document. The Authority observed that in two procurements worth UGX. 935,862,228 there were irregularities in bid evaluation process. These issues were linked to unclear evaluation criteria set out in the bidding

documents and to changes / amendments to the evaluation criteria by the Evaluation Committee, as detailed in Table 8 below.

Table 8: Procurements with irregularities at the bid evaluation

No.	Subject of procurement	Exceptions	Management Response								
1.	Construction/Rehabilitation of the 13.35km Apoka-Okwalomara and Okwalomara Angolocom Corner Alwala Community Access Road, totaling UGX. 848,822,180.	<ul style="list-style-type: none"> • Income tax clearance certificate and the NSSF clearance certificate were required without specifying the period. • Bid security was required, without specifying the type of security. • There were discrepancies between the criteria stated in the bidding document issued to bidders and those presented in the evaluation report, as shown in the table below: <table border="1" data-bbox="667 831 1145 1899"> <thead> <tr> <th data-bbox="667 831 895 981">Evaluation criteria stated in the bidding document</th> <th data-bbox="895 831 1145 981">Evaluation criteria stated in the evaluation report</th> </tr> </thead> <tbody> <tr> <td data-bbox="667 981 895 1167">A current or valid income tax clearance certificate</td> <td data-bbox="895 981 1145 1167">Current or acceptable income tax clearance certificate</td> </tr> <tr> <td data-bbox="667 1167 895 1458">Audited accounts or other financial statements for the last 5 years under item C3 (Financial Situation)</td> <td data-bbox="895 1167 1145 1458">Audited books of accounts</td> </tr> <tr> <td data-bbox="667 1458 895 1899">Financial resources required: - Cash flow of UGX. 400,000,000; and - The overall cash flow requirement for the contract.</td> <td data-bbox="895 1458 1145 1899">Financial resources.</td> </tr> </tbody> </table>	Evaluation criteria stated in the bidding document	Evaluation criteria stated in the evaluation report	A current or valid income tax clearance certificate	Current or acceptable income tax clearance certificate	Audited accounts or other financial statements for the last 5 years under item C3 (Financial Situation)	Audited books of accounts	Financial resources required: - Cash flow of UGX. 400,000,000; and - The overall cash flow requirement for the contract.	Financial resources.	<i>We acknowledge that there were omissions in stating exactly the evaluation criteria as in the bidding document AND other items the periods were not stated.</i>
Evaluation criteria stated in the bidding document	Evaluation criteria stated in the evaluation report										
A current or valid income tax clearance certificate	Current or acceptable income tax clearance certificate										
Audited accounts or other financial statements for the last 5 years under item C3 (Financial Situation)	Audited books of accounts										
Financial resources required: - Cash flow of UGX. 400,000,000; and - The overall cash flow requirement for the contract.	Financial resources.										

No.	Subject of procurement	Exceptions	Management Response
2.	Renovation of 4 classroom block at Ayami Primary School, totaling UGX. 87,040,048	<ul style="list-style-type: none"> • The Evaluation Committee amended the evaluation criteria by adding requirements not originally stated in the bidding document. For example: <ul style="list-style-type: none"> i. A certified list of company directors (Form 20) or an equivalent document from the Uganda Registration Services Bureau (URSB) was not a criterion in the evaluation. • Improper disqualification of M/s Fadaisy General Services Limited basing on the claim that they did not have a Registered Power of Attorney from URSB, even though it was present in their bid, copies in Appendix III. 	<p><i>A certified list of company directors form 7/20 was stated in the bidding requirement</i></p> <p>Authority's comment. The Entity's response has been noted; however, no evidence was provided on Form 20.</p> <p><i>MS Fadaisy General Services Limited had attached power of attorney from URSB, BUT upon verification on line it was established that the Company was struck off from the list.</i></p> <p>Authority's comment. The Entity's response has been noted; however, the response does meet the audit concern on the improper disqualification of the bidder for lack of Power of Attorney certified by URSB, which was attached.</p>

Implications

1. Deviating from the established evaluation criteria and failure to prepare minutes of evaluation, shows lack of transparency and fairness in the evaluation process, potential of favoring certain bidders over others thereby compromising the integrity of the evaluation process.
2. The wrongful disqualification of bidders, such as Fadaisy General Services Limited, exposes the Entity to the risk of collusion, potentially creating unfair advantages and damaging the Entity's reputation.

Management response

Management has taken up the concern and has requested PPDA to help and build capacity of the staff of Lira DLG in all areas and evaluation of bids inclusive.

Recommendations

1. The Evaluation Committee should always adhere to the evaluation criteria outlined in the bidding documents during the evaluation exercise, in accordance with Section 76 (3) of the PPDA Act, Cap. 2023, and Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023 to avoid wrongfully disqualification of bidders.
2. The Head, Procurement and Disposal Unit should always nominate and submit for approval persons for the Evaluation Committee, that have the technical skills and experience relevant for the evaluation of the procurement requirement in accordance with Regulation 2 (1) of the PPDA (Evaluation) Regulations, 2023.

(i) Inappropriate use of standard bid evaluation form

Regulation 12 of the PPDA (Evaluation) Regulations, 2023 mandates the Evaluation Committee to prepare an evaluation report using a standard form. The Authority found that in six procurements worth UGX. 464,616,238, the Evaluation Committee did not use the standard bid evaluation form (Form 14) to prepare the evaluation report. Detail of these procurements are listed in Table 9 below.

Table 9: Procurements without standard bid evaluation report

No.	Subject of procurement	Amount (UGX)
1.	Renovation of 3 classroom block at Ogur Central Primary School	74,855,510
2.	Renovation of 4 classroom block at Ayami Primary School	87,040,048
3.	Renovation of 4 classroom block at Alebere Primary School	54,247,400
4.	Renovation of 4 classroom block at Olilo Primary School	99,802,470
5.	Renovation of 4 classroom block at Agweng Primary School	109,470,810
6.	Supply of 3-seater school desk, 50 to Walela Primary School, 50 to Ayile Primary School, 50 to Ayami Primary School, and 50 to Atara Primary School	39,200,000
	Total	464,616,238

Implication

The failure to utilize the standard bid evaluation form (Form 14) increased the risk of compromising evaluation quality, further increasing the risk of selection of non-responsive bidders. This can negatively impact on project outcomes, leading to substandard execution.

Management response

The evaluation reports have always been prepared in a few occasions where the wrong form was used. This has been improved on in the current financial year.

Recommendation

The Head, Procurement and Disposal Unit should guide the Evaluation Committee to always prepare a detailed evaluation report using the right evaluation forms. This should be done in accordance with Regulation 12 of the PPDA (Evaluation) Regulations, 2023.

2.1.7 Irregularities in contracting

(i) Failure to fully implement the Solicitor General's recommendation

Regulation 6 (1) (f) of the PPDA (Contracts) Regulations, 2023 provides that a Procuring and Disposing Entity should not issue a contract, purchase order, or any other form of communication that conveys acceptance of a bid that binds the Entity to a contract with a provider, unless all relevant agencies, including, where applicable, the Attorney General, have granted the necessary approval of the contract.

The Authority found that, in a letter dated 5th November 2024, the Solicitor General advised deletion of SCC (GCC 1.2), which states that; “*This contract shall be a Unit Priced Contract based on Priced Bills of Quantities,*” in a draft contract for the construction and rehabilitation of the 13.35km Apoka-Okwalomara and Okwalomara Angolocom Corner Alwala Community Access Road, worth UGX. 848,822,180. However, the Entity did not implement the Solicitor General’s legal guidance, as detailed in Table 10 below.

Table 10: The Solicitor General’s advice not implemented

No.	Subject of procurement	Exceptions	Management Response				
1.	Construction/Rehabilitation of the 13.35km Apoka-Okwalomara and Okwalomara Angolocom Corner Alwala Community Access Road, totaling UGX 848,822,180	<p>The Solicitor General’s advice below was not implemented.</p> <table border="1" data-bbox="679 931 1238 1489"> <tr> <td data-bbox="679 931 963 1081">Solicitor General’s recommendation on SCC (GCC)</td> <td data-bbox="963 931 1238 1081">SCC (GCC) attached in Contract agreement</td> </tr> <tr> <td data-bbox="679 1081 963 1489">SCC (GCC 1.2): This provision should be deleted since it doesn’t have a corresponding GCC.</td> <td data-bbox="963 1081 1238 1489">SCC (GCC 1.2) reading: <i>This contract shall be a Unit Priced Contract based on Priced Bills of Quantities</i> was not deleted and was retained in the contract agreement.</td> </tr> </table>	Solicitor General’s recommendation on SCC (GCC)	SCC (GCC) attached in Contract agreement	SCC (GCC 1.2): This provision should be deleted since it doesn’t have a corresponding GCC.	SCC (GCC 1.2) reading: <i>This contract shall be a Unit Priced Contract based on Priced Bills of Quantities</i> was not deleted and was retained in the contract agreement.	<i>The anomaly has been noted and going forward the Solicitor General’s recommendation shall be implemented to the dot.</i>
Solicitor General’s recommendation on SCC (GCC)	SCC (GCC) attached in Contract agreement						
SCC (GCC 1.2): This provision should be deleted since it doesn’t have a corresponding GCC.	SCC (GCC 1.2) reading: <i>This contract shall be a Unit Priced Contract based on Priced Bills of Quantities</i> was not deleted and was retained in the contract agreement.						

Implication

By failing to fully implement the Solicitor General's recommendations and guidance on the Special Conditions of Contract (SCC), the Entity did not sufficiently mitigate risks that could arise during the execution of the contract.

Management response

Management has noted the concern and anomalies created and shall ensure that all recommendations and guidance be fully implemented into the final contract document, however, the process was entirely handled by MoLG (IFAD).

Recommendation

The Accounting Officer should task the Head, Procurement and Disposal Unit and Contracts Committee to always fully implement the Solicitor General's recommendations and guidance by incorporating it into the final contract documents before submission to the Accounting Officer for signature, in accordance with Section 33 (m) of the PPDA Act, Cap. 205.

2.2 COMPLIANCE OF THE ENTITY'S DISPOSAL PROCESSES WITH THE PROVISIONS OF THE PPDA ACT, CAP. 205 AND PPDA REGULATIONS

2.2.1 Failure to dispose of unserviceable assets recommended by the Board of Survey

Regulation 3 (2) of the PPDA (Disposal of Public Assets) Regulations, 2023 requires that a User Department can initiate a process for disposal of assets where the Board of Surveys recommends for disposal. However, the Authority found that the Entity failed to dispose of unserviceable assets in the financial year 2024/2025 despite recommendation by the Board of Survey dated 30th September 2024. The list of unserviceable assets for disposal are detailed in Table 11 below.

Table 11: Assets recommended for disposal

No.	Item	Condition	Quantity	Recommendation of the Board
1.	Filing cabinets metallic big size	Bad	15pcs	To be boarded off
2.	Filing cabinets metallic small size	Bad	8pcs	To be boarded off
3.	Metallic chair	Bad	1pc	To be boarded off
4.	Executive office chair	Poor	19pcs	To be boarded off
5.	Wooden pallets	Poor	50pcs	To be boarded off
6.	Printers	Bad	6pcs	To be boarded off
7.	Motor cycle (BMK) model yellow in color	Bad	1pc	To be boarded off
8.	Motor cycle (Yamaha)	Bad	1pc	To be boarded off
9.	Motor cycle (Suzuki)	Bad	1pc	To be boarded off
10.	Metallic gate (formerly the gate to main entrance to the direct H/QTRS)	Bad	1pc	To be boarded off
11.	Tyres (vehicle)	Bad	69pcs	To be boarded off
12.	Tyres (wheel loader)	Bad	4pcs	To be boarded off
13.	Old grader blades	Bad	6pcs	To be boarded off
14.	Assorted spare parts of vehicle	Bad		To be boarded off
15.	Executive office chairs	Bad	1pc	To be boarded off
16.	Executive office chair	Bad	1pc	To be boarded off
17.	Office chair with cushions	Poor	2pcs	To be boarded off
18.	Metallic filing cabinets	Bad	2pcs	To be boarded off
19.	Local council register (LCI&II)	Poor	10 dozen	To be boarded off

Implication

Failure to dispose non-operational assets inhibits the achievement of value for money, as assets depreciate leading to further loss of market value. Furthermore, the non-disposal of assets reflects inefficiencies in the management of public assets.

Management response

The disposal process has already commenced where form 28 has been filled and we await for valuation of other strategic items to proceed with the process.

Authority's comment

The Entity's response has been noted, however, the Head, Procurement and Disposal Unit should conduct and conclude the disposal process that has commenced within the procedural requirements of the law.

Recommendation

The Accounting Officer should task the Head, Procurement and Disposal Unit and the Heads of the User Departments to plan for the disposal of the assets approved by the Board of Survey in order to avoid further depreciation of the assets and attain value for money in accordance with Section 95 of the PPDA Act, Cap. 205, and the PPDA (Disposal of Public Assets) Regulations, 2023.

2.2.2 Failure to prepare a disposal plan

Section 60 (2) of the PPDA Act, Cap. 205 stipulates that the Procuring and Disposing Entity should plan its procurement and disposal activities in a rational manner. However, the Authority observed that the Entity did not prepare a disposal plan for the FY 2024/2025, notwithstanding that several obsolete assets had been recommended for disposal in the Board of Surveys report for the FY 2023/2024.

Implication

The absence of a disposal plan prevents the Entity from effectively disposing off the obsolete assets, leading to continued obsolescence of the items.

Management response

Ideally the disposal plan should be prepared annually but when you consider the value of the supposed items to be boarded off visa vis the cost of acquiring the bidder it deters the process, but nevertheless the items for donations and destruction going forward shall be handled annually as we await for approval of strategic items by the Ministry.

Recommendation

The Head, Procurement and Disposal Unit should prepare a disposal plan covering all obsolete assets recommended for disposal by the Board of Surveys in the FY 2023/2024, in accordance with Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023.

2.3 EFFICIENCY AND EFFECTIVENESS IN CONTRACT IMPLEMENTATION INCLUDING THE APPLICATION OF ENVIRONMENTAL, SOCIAL, HEALTH AND SAFETY (ESHS) SAFEGUARD REQUIREMENTS IN THE PROCUREMENT PROCESS

2.3.1 Irregularities in Contract Management

(i) Irregular payment of retention monies

Regulation 45 (1) (a) & (b) requires the Entity to determine which works or services should have retention and specify in the contract: (a) the percentage/amount to be retained (b) the period/event for release. SCC (GCC 35.1) provides for the Defects Liability Period of 90 days and General Conditions of Contract Clause 48.2 and 48.3 provide for payment of retention only after completion works and the expiry of the Defects Liability period or after the contractor replaces retention with an 'on demand' bank guarantee.

However, in four procurements for renovation of classroom blocks worth UGX. 319,886,048, the Entity paid retention monies before the expiry of the 90 days of Defects Liability Period without obtaining the required payment guarantees, as shown in Table 12 below.

Table 12: Procurements with irregular payment of retention monies

No.	Subject of procurement	Contractor	Retention amount paid (UGX)	Date of payment of retention	Date of expiry of the defect liability period
1.	Renovation of 3 classroom block at Ogur Central Primary School, totaling UGX. 74,855,510.	Tukiz Construction Limited	5,323,541	18 th June 2025	20 th June 2025
2.	Renovation of 4 classroom block at Ayami Primary School, totaling UGX. 87,040,048.	Wangi General Enterprises Limited	4,199,141	19 th June 2025	30 th Sept 2025
3.	Renovation of 4 classroom block at Alebere Primary School, totaling UGX 54,247,400.	Omia Holdings Limited	4,112,021	23 rd June 2025	30 th Sept 2025
4.	Renovation of four (4) Classroom block at Abongorwot Primary School, totaling UGX. 103,743,090.	DE-Balca Network Solution	5,037,154	23 rd June 2025	20 th Sept 2025
	Total		18,671,857		

Implication

The irregular payment of retention monies without proper guarantees exposed the Entity to significant financial risk, as there is no assurance that the works would be completed satisfactorily or that any defects will be remedied.

Management Response

Renovation of 3 classroom block at Ogur Central Primary School, totaling UGX. 74,855,510 by Tukiz Construction Limited was paid retention at UGX. 5,323,541 and the completion of work was on 20th March 2025 to which payment of retention was in order except for the other three companies that management pleads to rectify the anomalies for not observing the defects liability period and not requesting for a performance security bond.

Authority’s comment

The Entity’s response has been noted; however, the Accounting Officer should desist from payment of retention fees before the expiry of the Defects Liability Period.

Recommendation

The Accounting Officer should only authorize the payment of retention monies after the expiry of the Defects Liability Period or if the contractor substitutes a payment security for the retained amount, in accordance with Regulation 45 (2) of the PPDA (Contracts) Regulations, 2023.

(ii) Failure by the Entity to obtain Performance Security and ES Performance Security

SCC (GCC 61.1) requires the contractor to provide a Performance Security and an Environmental and Social (ES) Performance Security within 21 calendar days of signing of the contract.

The Authority found that in five contracts worth UGX. 299,246,000, the Entity failed to obtain (8%) Performance Security or (2%) Environmental and Social (ES) Performance Security as indicated in the signed contract. The procurements are detailed in Table 13 below.

Table 13: Contract executed without performance security

No.	Subject of procurement	Amount (UGX)
1.	Renovation of 3 classroom block at Ogur Central Primary School	74,855,510
2.	Renovation of 4 classroom block at Alebere Primary School	54,247,400
3.	Renovation of 4 Classroom block at Abongorwot Primary School	103,743,090
4.	Supply of 3-seater school desk, 50 to Walela Primary School, 50 to Ayile Primary School, 50 to Ayami Primary School, and 50 to Atara Primary School	39,200,000
5.	Supply of 3-seater school desks; 50 to Lwala Primary School, 36 to Coorom Primary School & 50 to Obot Primary School	27,200,000
	Total	299,246,000

Implication

Failure to obtain Performance Securities exposes the Entity to risks associated with non-performance of contracts and potential breaches of Environmental, Social, Health, and Safety (ESHS) rules.

Management response

The Performance Securities were not requested for the requirements listed, however, Bid Securing Declaration was a requirement for the procurements above and was adhered to, but we pledge to oblige to the rule of the game.

Authority's comment

The Authority's response was noted, however, the Authority reiterates that a Bid Securing Declaration cannot replace a Performance Security or an ES Performance Security which was a requirement provided under SCC (GCC 61.1) of the contract. The Entity's failure to obtain these securities undermines contract performance and exposes the Entity to the risk of loss of value for money in case the contractor fails to perform.

Recommendation

The Contract Manager should closely supervise the contractor's performance, ensuring the submission of all required documentation as stipulated in the terms and conditions of the contract in accordance with Regulation 22 (3) (a) (i) of the PPDA (Contracts) Regulations, 2023.

(iii) Incomplete procurement records

Section 33 (o) of the PPDA Act, Cap. 205 requires the Procurement and Disposal Unit to maintain and archive records of the procurement and disposal process. However, in nine procurements worth UGX. 1,444,381,508, the Authority found that the procurement files were incomplete, as detailed in Table 14 below.

Table 14: Procurement action files with incomplete records

No.	Subject of procurement	Missing records
1.	Construction/Rehabilitation of the 13.35km Apoka-Okwalomara and Okwalomara Angolocom Corner Alwala Community Access Road worth UGX. 848,822,180.	<ul style="list-style-type: none">• No progress reports, completion report and site handover.• No payment certificate and payment vouchers.• No contract completion certificate or report and handover report. <p><u>Management response</u> <i>These were missing in the action files because we file them separately in their individual files.</i></p> <p>Authority's comment The Entity's response of noted, however, no evidence was submitted to substantiate the Entity's response.</p>
2.	Renovation of 3 classroom block at Ogur Central Primary School worth UGX. 74,855,510.	<ul style="list-style-type: none">• No copy of bidding document.• No contract completion certificate. <p><u>Management response</u> <i>These were missing in the action files because we file them separately in their individual files.</i></p> <p>Authority's comment The Entity's response of noted, however, no evidence was submitted to substantiate the Entity's response.</p>

No.	Subject of procurement	Missing records
3.	Renovation of 4 classroom block at Ayami Primary School worth UGX. 87,040,048.	<ul style="list-style-type: none"> • No site progress reports. • No contract completion certificate. <p><u>Management response</u> <i>These were missing in the action files because we file them separately in their individual.</i></p> <p>Authority's comment The Entity's response of noted, however, no evidence was submitted to substantiate the Entity's response.</p>
4.	Renovation of 4 classroom block at Alebere Primary School worth UGX. 54,247,400.	<ul style="list-style-type: none"> • No site progress reports. • No payment certificates • No acknowledgement of payment • No contract completion certificate.
5.	Renovation of 4 classroom block at Olilo Primary School worth UGX. 99,802,470.	<p><u>Management response</u> <i>These were missing in the action files because we file them separately in their individual files.</i></p> <p>Authority's comment The Entity's response of noted, however, no evidence was submitted to substantiate the Entity's response.</p>
6.	Renovation of four (4) Classroom block at Abongorwot Primary School worth UGX. 103,743,090.	<ul style="list-style-type: none"> • No Evaluation Committee minutes. <p><u>Management response</u> <i>These were missing in the action files because we file them separately in their individual files.</i></p> <p>Authority's comment The Entity's response of noted, however, no evidence was submitted to substantiate the Entity's response.</p>
7.	Renovation of 4 classroom block at Agweng Primary School worth UGX. 109,470,810.	<ul style="list-style-type: none"> • No contract completion certificate or report. <p><u>Management response</u> <i>These were missing in the action files because we file them separately in their individual files.</i></p> <p>Authority's comment The Entity's response of noted, however, no evidence was submitted to substantiate the Entity's response.</p>

No.	Subject of procurement	Missing records
8.	Supply of 3-seater school desk, 50 to Walela Primary School, 50 to Ayile Primary School, 50 to Ayami Primary School, and 50 to Atara Primary School worth UGX. 39,200,000.	<p>Missing records</p> <ul style="list-style-type: none"> • No copy of bidding document. • No progress reports. <p><u>Management response</u> <i>These were missing in the action files because we file them separately in their individual.</i></p> <p>Authority's comment The Entity's response of noted, however, no evidence was submitted to substantiate the Entity's response.</p>
9.	Supply of 3-seater school desks; 50 to Lwala Primary School, 36 to Coorom Primary School & 50 to Obot Primary School worth UGX. 27,200,000.	<p>Missing records</p> <ul style="list-style-type: none"> • No Evaluation Committee minutes. • No progress reports. • No contract completion certificate or report. <p><u>Management response</u> <i>These were missing in the action files because we file them separately in their individual files.</i></p> <p>Authority's comment The Entity's response of noted, however, no evidence was submitted to substantiate the Entity's response.</p>

Implication

Incomplete or missing procurement records indicate a lack of transparency and accountability in the procurement processes.

Recommendation

The Head, Procurement and Disposal Unit should prepare, maintain and archive complete procurement action files for all the procurements processes conducted during the financial year, in accordance with Section 33 (o) of the PPDA Act, Cap. 205.

(iv) Progress and performance of the Micro-scale irrigation program

For the financial year 2024/2025, the Ministry of Agriculture, Animal Industry, and Fisheries allocated the Lira District Local Government an Indicative Planning Figure (IPF) of UGX. 566,029,335 to implement the micro-scale irrigation program. The allocation comprised 75% capital development funds (UGX. 424,522,001) and 25% complementary funds (UGX. 141,507,334).

In the Entity's first quarter UgIFT micro-scale irrigation report for the FY 2024/2025, dated 30th September 2024, indicated that the Entity planned to procure and install 28 micro-scale irrigation units for beneficiary farmers during FY 2024/2025. However, the Entity installed 22 micro-scale irrigation units for beneficiary farmers. The units were supplied by Icon Projects Limited under

two lots: Lot 1 worth UGX. 191,775,000 and Lot 2 worth UGX. 232,625,000. At the time of the compliance inspection, payment had been made for both lots.

The Authority observed the following;

- a) Shortfall in the micro-scale irrigation installation targets, only 22 out of the planned 28 micro-scale irrigation equipment units were successfully procured and installed across various sub-counties in Lira District. This led to a shortfall of six (6) farmers relative to the for the FY 2024/2025 target, as detailed in Table 15 below.

Table 15: Summary status of the procurement of micro-scale irrigation equipment

Level	Definition	Lira DLG statistics by Number FY 2024/2025
Interested Farmer	<i>Those farmers who submitted an Expression of Interest (EOI) and met the basic self-assessed criteria</i>	27
Eligible Farmer	<i>Those farmers who had a farm visit and were found to meet the eligibility criteria</i>	24
Approved Farmer	<i>Those farmers who made the co-payment, provided documentary proof of their land tenure (if possible) and signed an MOU with the Local Government</i>	22
Installation Accepted Farmer	<i>Those farmers who had the irrigation equipment installed and the Local Government and farmer verified the equipment and installation was as per quotation and standards</i>	22
Completed Farmer	<i>Those farmers where the irrigation equipment supplier was paid by the Local Government and all paperwork is complete</i>	22
Total of microscale irrigation kits installed and completed		22
Total projected installation to be achieved		28
Shortfall/variance of farmers beneficiaries		6
Farmer's beneficiaries' dropouts		2

The Authority noted the progress achieved in the implementation of micro-scale irrigation scheme for demonstration to selected farmers in Lira District Local Government as detailed vide Appendix IV.

Implication

The shortfall in irrigation installations negatively affected the achievement of the Government's National Irrigation Policy, which aims to develop 1.5 million hectares of irrigated land by 2040.

Management Response

The district received UGX. 424,522,001 (four hundred twenty-four million, five hundred twenty-two thousand, one shilling only) to be used as development grant which the UgIFT MIP Technical Guide on Irrigation stated clearly that the farmer installation should be capped at 18,000,000

which also depends on other factors e.g., farmer acreages, type of irrigation technology chosen etc. The farmer co-funding difficulties is basically due to the economic situation leaving farmers to drop out of the program.

Recommendations

The Accounting Officer should:

1. Investigate the reasons behind the shortfall, including the specific challenges faced by the farmers, such as water source issues and co-funding difficulties. Understanding these factors will help in addressing the underlying problems.
2. Develop a robust monitoring and evaluation framework to track progress and respond promptly to any emerging challenges. Regular assessments can help adjust strategies as needed.

b) Limited water source for establishment of demonstration sites

The Authority noted that the Entity had only two operational irrigation demonstration sites for promoting micro-scale irrigation technologies: (1) Acala Tonny Blair in Aromo Sub-County, and (2) Pur En Lonyo Oilseed Co-operative Society in Alebere Parish, Ayel village, Itek Sub-County.

It was further observed that a demonstration site initially located in Agali Sub-County was relocated to Itek Sub-County due to water availability challenges and community conflicts. The conflicts were linked to shared water sources, resulting in disputes between the community and the demonstration site, particularly during dry seasons.

Implication

The limited access to water source negatively affects the uptake of the micro-scale irrigation scheme by farmers in the district, hence hinders the achievement of the Government of Uganda National Irrigation Policy, which aims to develop 1.5 million hectares of irrigated land by 2040.

Management Response

We have always done radio talk shows and awareness meetings so that farmers can be reached about micro scale irrigation program. The site assessment reports for identifying water sources are prepared at farmer identification.

Recommendation

The Entity's response has been noted; however, the Focal Point Person should, when identifying and assessing farmer eligibility, consider water sources as an important parameter for farmer eligibility to avoid conflict arising from communal water usage and as possible identify alternative sources of water for interested farmer.

CHAPTER 3: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

This section will present the overall compliance inspection conclusion and the recommended action plan.

3.1 Overall Compliance Inspection Conclusion

The performance of Lira District Local Government for the Financial Year 2024/2025 was **moderately satisfactory** with an overall weighted average risk rating of **57.97%**.

Table 16: The risk rating is as follows:

Risk Rating	Description of Performance
0-30%	Satisfactory
31- 70%	Moderately Satisfactory
71-100%	Unsatisfactory

The risk rating was weighted to determine the Entity's overall risk level of the Entity. The weighting was derived using the average weighted index as shown in Table 17.

Table 17: Summary of performance of Lira District Local Government

Risk category	No.	No. %	Value (UGX)	Value %	Weights	Total weighted Average	
						By No	By Value
High	1	10	848,822,180	57.7	0.6	6.0	34.62
Medium	5	50	419,688,518	28.6	0.3	15.0	8.58
Low	4	40	200,702,010	13.7	0.1	4.0	1.37
Satisfactory	0	0	0	0	0.0	0.0	0
Total	10	100	1,469,212,708	100	1	25	44.57

$$\text{Weighted Average (By no.)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{25}{60} \times 100 = 41.67\%$$

$$\text{Weighted Average (By Value)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{44.57}{60} \times 100 = 74.28\%$$

$$\text{Combined Weighted Average} = \frac{41.67 + 74.28}{2} = 57.97\%$$

Figure 1: Risk Rating by Number

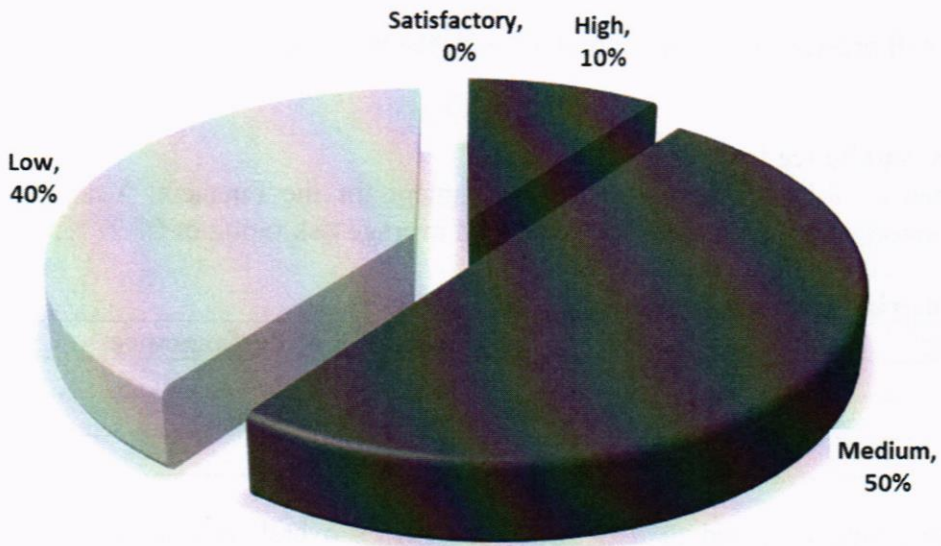
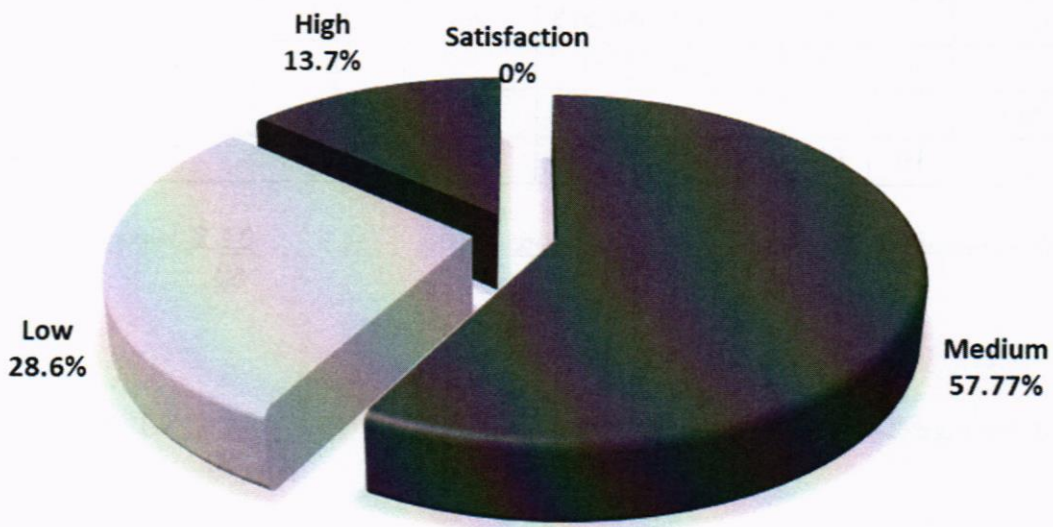


Figure 2: Risk Rating by Value



3.2 Recommended Action Plan

Lira District Local Government should implement the following recommendations within the timeframe given in order to improve its performance in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205, as detail in Table 18 below:

Table 18: Recommended action plan

Recommended Action	Target Date
<p>1. The Accounting Officer should:</p> <ul style="list-style-type: none"> vii. Task the Heads of User Departments, Head, Procurement and Disposal Unit and the Contracts Committee to take corrective actions in implementing all the Authority’s recommendations, in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205. viii. Promptly conduct procurement processes to promote economy and efficiency, in accordance with Section 51 of the PPDA Act, Cap. 205. ix. Regularly review the implementation of the procurement plan and update it as necessary, in accordance with Section 60 (7) of the PPDA Act, Cap. 205. x. Task the Head, Procurement and Disposal Unit and Contracts Committee to fully implement the Solicitor General's recommendations and guidance by incorporating it in the final contract documents before submission for signature, in accordance with Section 33 (m) of the PPDA Act, Cap. 205. xi. Task the Head, Procurement and Disposal Unit and the Heads of the User Departments to plan for disposal of assets approved by the Board of Survey in order to avoid further depreciation of the assets and attain value for money in accordance with Section 95 of the PPDA Act, Cap. 205, and the PPDA (Disposal of Public Assets) Regulations, 2023. xii. Authorize the payment of retention monies after the expiry of the Defect’s Liability Period or if the contractor substitutes a payment security for the retained amount, in accordance with Regulation 45 (2) of the PPDA (Contracts) Regulations, 2023. 	Immediately
<p>2. The Contract Managers should closely supervise the contractor with a focus on all the performance and delivery obligations following the terms and conditions of the signed contract in accordance with Regulation 22 (3) (a) (i) of the PPDA (Contracts) Regulations, 2023.</p>	
<p>3. The Evaluation Committee should always adhere to the evaluation criteria outlined in the bidding documents during the evaluation exercise, in accordance with Section 76 (3) of the PPDA Act, Cap. 2023, and Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023 to avoid wrongfully disqualification of bidders.</p>	Immediately
<p>4. The Head, Procurement and Disposal Unit should:</p> <ul style="list-style-type: none"> i. Review and update the procurement plan on a quarterly basis with any new procurement requirements identified and approved in the Entity, in 	Immediately

Recommended Action	Target Date
<p>accordance with Section 60 (7) of the PPDA Act, Cap. 205, and Regulation 4 of the PPDA (Procurement Planning) Regulations, 2023.</p> <p>ii. Nominate and submit to the Contracts Committee for approval, persons that have the technical skills and experience relevant for the evaluation of the procurement requirement in accordance with Regulation 2 (1) of the PPDA (Evaluation) Regulations, 2023.</p>	
<p>5. The Internal Auditor should audit the procurement function, as well as the payments made, throughout the financial year, in accordance with Regulation 27 of the PPDA (Procuring and Disposing Entities) Regulations, 2023. The lack of regular audits denies management the opportunity to correct anomalies in a timely manner.</p>	Immediately

APPENDICIES

Appendix I: Sampled audited procurement files for FY 2024/2025 with their risk rating

No.	Reference no.	Subject of Procurement	Method of procurement	Provider	Amount (UGX)	Risk Rating
1.	MoLG-NOSP/LIRA/2023-2024/14/CAR-BATCH A/LOT 59	Request for approval of evaluation report for construction/Rehabilitation of 13.35km Apoka-Okwalomara and Okwalomara Angolocom corner Alwala, Community access road	ODB	JB United Civil Engineering and Building Contractors Limited	848,822,180	High risk
2.	Lira/880/Wrks/2024-2025-0002	Renovation of 4 classroom block at Ayami Primary School	Quotation	Tukiz Construction Limited	74,855,510	Medium risk
3.	Lira/880/Wrks/2024-2025-0002	Renovation of 4 classroom block at Ayami Primary School	Quotation	Wangi General Enterprises Limited	87,040,048	Medium risk
4.	Lira/880/Wrks/2024-2025-0003	Renovation of 4 classroom block at Alebere Primary School	Quotation	Omia Holding Limited	54,247,400	Medium risk
5.	Lira/880/Wrks/2024-2025-0004	Renovation of 4 classroom block at Olilo Primary School	Quotation	Canaganda Ventures Limited	99,802,470	Medium risk
6.	Lira/880/Wrks/2024-2025-0005	Renovation of 4 classroom block at Abongorwot	Quotation	De-Balca Network Solution	103,743,090	Medium risk
7.	Lira/880/Wrks/2024-2025-0006	Renovation of 4 classroom block at Agweng Primary School	Quotation	Tukiz Construction Limited	109,470,810	Low risk
8.	Lira880/Spls/2024-25/0010	Supply of three-seater school desks; 50 to Walela, 50 to Ayile, 50 to Ayami, and 50 to Otara Primary Schools	Quotation	Apita Investment Limited	39,200,000	Low risk
9.	Lira880/N-Cons/2024-2025/0001	Revenue Collection from Amach Market	Quotation	Awiodyek Grain Traders Co-operative Society Limited	24,831,200	Low risk
10.	Lira880/Spls/2024-25/0009	Supply of three-seater school desks; 50 to Lwala, 36 to Coorom & 50 to Obot Primary Schools	Quotation	Apita Investment Limited	27,200,000	Low risk
	Total				1,469,212,708	

Appendix II: Case by case findings and risk rating

No	Subject of Procurement	Amount (UGX)	Reasons for high-risk rating
1.	Request for approval of evaluation report for construction/Rehabilitation of 13.35km Apoka-Okwalomara and Okwalomara Angolocom corner Alwala, Community access road	848,822,180	<ul style="list-style-type: none"> • Procurement outside the approved procurement plan • Irregularities in bid evaluation (Income tax clearance certificate and the NSSF clearance certificate were required without specifying the period, bid security was required, without specifying the type of security, and There were discrepancies between the criteria stated in the bidding document issued to bidders and those presented in the evaluation report). • The Entity failed to incorporate Solicitor General guidance into Special Conditions of Contract (SCC). • Failure to implement Environmental, Social, Health, and Safety (ESHS) requirements
			Reasons for Medium-risk rating
2.	Renovation of 4 classroom block at Ayami Primary School	74,855,510	<ul style="list-style-type: none"> • Inappropriate use of standard bid evaluation form • Irregular payment of retention monies • Irregular issuance of certificate of completion before lapse of the defect's liability period • Failure by the Entity to obtain performance security and ES Performance security
3.	Renovation of 4 classroom block at Ayami Primary School	87,040,048	<ul style="list-style-type: none"> • Irregularities in the bid evaluation (The Evaluation Committee amended the evaluation criteria by adding requirements not originally stated in the bidding document, improper disqualification of Fadaisy General Services Limited basing on the claim that they did not have a Registered Power of Attorney from URSB, even though it was present in their bid, copies in Appendix III) • Inappropriate use of standard bid evaluation form • Irregular payment of retention monies
4.	Renovation of 4 classroom block at Alebere Primary School	54,247,400	<ul style="list-style-type: none"> • Irregularities in bid evaluation process (The Evaluation Committee amended the evaluation criteria by adding requirements not originally stated in the bidding document and The Evaluation Committee failed to sign the code of ethical conduct in business). • Inappropriate use of standard bid evaluation form • Irregular payment of retention monies

No	Subject of Procurement	Amount (UGX)	Reasons for high-risk rating
			<ul style="list-style-type: none"> • Failure by the Entity to obtain performance security and ES Performance security.
5.	Renovation of 4 classroom block at Olilo Primary School	99,802,470	<ul style="list-style-type: none"> • Irregularities in bid evaluation process (The Evaluation Committee amended the evaluation criteria by adding requirements not originally stated in the bidding document). • Inappropriate use of standard bid evaluation form.
6.	Renovation of 4 classroom block at Abongorwot	103,743,090	<ul style="list-style-type: none"> • Irregularities in bid evaluation process (No minutes of bid evaluation prepared). • Irregular payment of retention monies • Failure by the Entity to obtain performance security and ES Performance security.
			Reasons for low-risk rating
7.	Revenue Collection from Amach Market	24,831,200	<ul style="list-style-type: none"> • No minutes of bid evaluation prepared by the Evaluation Committee
8.	Supply of three-seater school desks; 50 to Lwala, 36 to Coorom & 50 to Obot Primary Schools	27,200,000	<ul style="list-style-type: none"> • No minutes of bid evaluation prepared by the Evaluation Committee
9.	Supply of three-seater school desks; 50 to Walela, 50 to Ayile, 50 to Ayami, and 50 to Otara Primary Schools	39,200,000	<ul style="list-style-type: none"> • Failure to complete procurement requisition forms (Form 5) • Failure to prepare Statement of Requirements • Inappropriate use of standard bid evaluation form
10.	Renovation of 4 classroom block at Agweng Primary School	109,470,810	<ul style="list-style-type: none"> • Inappropriate use of standard bid evaluation form • No contract completion certificate or report

Appendix III: Risk Rating Criteria

RISK	DESCRIPTION	AREA	IMPLICATION
HIGH	<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 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>

RISK	DESCRIPTION	AREA	IMPLICATION
MEDIUM	Procurements that were considered to have weaknesses which, although less likely to lead 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.	Planning: Lack of initiation of procurements and confirmation of funds.	This implies committing the Entity without funds thereby causing domestic arrears.
		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	

RISK	DESCRIPTION	AREA	IMPLICATION
		covered by the contractor during 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.

Appendix IV: Status of procurement of micro-scale irrigation program as per the financial year ended 2024/25 in Lira District Local Government

No.	Name of Farmers	Sub-county	First co-payment (UGX)	Total payment (UGX)	Farmers Unique ID	Provider	Contract Value (UGX)	Contact	Status of implementation
1	Abura Keith Mackey	Barr	1,000,000	4,500,000	Lira/2024-08-17/Male/99812	Icon Projects Ltd	19,440,000	0772898972	Installation complete No sign post
2	Okori Felicity	Ayami	1,000,000	3,400,000	Lira/2024-10-24/Female/103267	Icon Projects Ltd	17,620,000	0772359684	Installation complete No sign post
3	Nyanga Odia Yosefy	Ogur	1,000,000	4,600,000	Lira/2024-08-01/Male/99179	Icon Projects Ltd	19,650,000	0783838611	Installation complete No sign post
4	Amongi Lydia	Omito	1,000,000	4,600,000	Lira/2024-09-16/Female/101057	Icon Projects Ltd	19,655,000	0772633413	Installation complete No sign post
5	Okori John Bull	Barr	1,000,000	4,200,000	Lira/2023-05-17/Male/44724	Icon Projects Ltd	19,190,000	0772419643	Installation complete No sign post
6	Atim Ruth Mary Opyene Nnam	Agali	1,000,000	4,600,000	Lira/2024-09-16/Female/100955	Icon Projects Ltd	19,625,000	0783420513	Installation complete No sign post
7	Anang Judith Okao	Wiodyek	1,000,000	4,500,000	Lira/2023-07-20/Female/63694	Icon Projects Ltd	18,020,000	0772619766	Installation complete No sign post
8	Owani Kenneth Allan	Barr	1,000,000	4,400,000	Lira/2023-02-16/Male/38321	Icon Projects Ltd	19,675,000	0782346922	Installation complete No sign post
9	Ogwal Claude Timothy	Barr	1,000,000	4,600,000	Lira/2024-09-17/Male/101041	Icon Projects Ltd	19,340,000	0781466220	Installation complete No sign post

No.	Name of Farmers	Sub-county	First co-payment (UGX)	Total payment (UGX)	Farmers Unique ID	Provider	Contract Value (UGX)	Contact	Status of implementation
10	Ojwang George Opota	Ngetta	1,000,000	4,200,000	Lira/2024-12-30/Male/115449	Icon Projects Ltd	19,560,000	0772582509	Installation complete No sign post
11	Ojok Julius Peter	Amach TC	1,000,000	4,000,000	Lira/2024-01-16/Male/72151	Icon Projects Ltd	19,405,000	0775167451	Installation complete No sign post
12	Okot Julius Pater	Lira	1,000,000	4,500,000	Lira/2024-10-29/Male/103308	Icon Projects Ltd	19,750,000	0772991893	Installation complete No sign post
13	Otim Thomas Helvis	Wiodyek	1,000,000	4,500,000	Lira/2024-09-06/Male/100519	Icon Projects Ltd	19,725,000	0782649527	Installation complete No sign post
14	Pedersen Evalyn Acio Ogwal	Lira	1,000,000	4,500,000	Lira/2024-11-27/Female/104581	Icon Projects Ltd	19,850,000	0784218530	Installation complete No sign post
15	Offungi Frances	Lira	1,000,000	4,200,000	Lira/2024-09-06/Female/103429	Icon Projects Ltd	19,650,000	0780377277	Installation complete No sign post
16	Ogwal Okeng Jasper Watson	Lira	1,000,000	4,600,000	Lira/2024-09-27/Male/101636	Icon Projects Ltd	19,650,000	0775330389	Installation complete No sign post
17	Alani Michael	Lira	1,000,000	3,500,000	Lira/2023-03-14/Male/44910	Icon Projects Ltd	14,330,000	0772413404	Installation complete No sign post
18	Nek Sam	Itek	1,000,000	5,100,000	Lira/2024-11-12/Male/103945	Icon Projects Ltd	20,460,000	0772483002	Installation complete No sign post
19	Ayuru Beatrice	Lira	1,000,000	4,000,000	Lira/2024-05-06/Female/530160	Icon Projects Ltd	19,655,000	0784450154	Installation complete No sign post

No.	Name of Farmers	Sub-county	First co-payment (UGX)	Total payment (UGX)	Farmers Unique ID	Provider	Contract Value (UGX)	Contact	Status of implementation
20	Ogwag Joshua	Agali	1,000,000	4,500,000	Lira/2024-09-17/Male/101018	Icon Projects Ltd	19,290,000	0782506810	Installation complete No sign post
21	Wanyang Jimmy	Adekokwok	1,000,000	4,600,000	Lira/2024-10-29/Male/103312	Icon Projects Ltd	20,530,000	0777807463	Installation complete No sign post
22	Ongeng Molly	Awiodyek	1,000,000	5,000,000	Lira/2023-10-28/Female/103266	Icon Projects Ltd	20,430,000	0772428680	Installation complete No sign post

Appendix V: Power of Attorney of M/s Fadaisy General Services Limited and Wangi General Enterprises (U) Limited



THE REPUBLIC OF UGANDA
THE MATTER OF DOCUMENT REGISTRATION ACT 291

POWER OF ATTORNEY

BY THE POWER OF ATTORNEY created the 6th day of November, 2024 by Wangi General Enterprises (U) Ltd having its registered Office at Plot Grant Street, Bugiri and Postal Address 710125, Bugiri (hereinafter called the company) appoints WANGIRA GEORGE (hereinafter called the Attorney) to be the true and lawful ATTORNEY for and of the company and in the name of the company or his own name to execute works in **RENOVATION OF A 4 CLASSROOM BLOCK AT AYAMI PS-** under procurement ref number **LIRA880/WRKS/2024-25/0002** and/or any of the following things;-

1. To demand, sue for and receive payment, interest or any other sums that may become due to the company.
2. For any such purpose to sign, endorse and execute all receipts, warrants, cheques or other deeds or documents whatsoever that may be necessary during execution of the said works.
3. To attend, vote at and otherwise take part in all meetings held in connection with the aforementioned works.
4. Generally, to exercise all rights and privileges and perform all duties which now or hereafter may pertain to the company in relation to any of the company's business or as otherwise interested or concerned in any company or corporation.
5. The company hereby agrees to ratify the acts and deeds of the attorney.

IN WITNESS whereof the seal of the company has hereto affixed at the registered office of the company in the presence of the undersigned being four of the directors of the company this 6th day of November, 2024.

The seal of Wangi General Enterprises (U) Ltd was affixed hereto in the presence of:

Waiswa Abudallah Director

Wangira George Director

[Signature]
Appointer

[Signature]

Donee



WITNESSED BY:

[Signature]
BIRUNGI T. SHELIAH
Advocate & Commissioner
for Oaths
P.O. Box 30055, Kampala

REGISTRAR OF DOCUMENTS



CS CamScanner

INST-NO 17316 057643

08 NOV 2024

REGISTRAR



THE REPUBLIC OF UGANDA

IN THE MATTER OF DOCUMENTS REGISTRATION ACT CAP 81.

AND

IN THE MATTER OF RENOVATION OF 4 CLASSROOMS BLOCK AT AYAMI P/S

AND

IN THE MATTER OF FADAISY GENERAL SERVICES LIMITED,
KWANIA ROAD, OPP. CHAMBERS BUILDING, LIRA-UGANDA

POWER OF ATTORNEY

1. THIS POWER OF ATTORNEY is created this 5TH NOVEMBER, 2024 by FADAISY GENERAL SERVICES LIMITED, LIRA.
2. FADAISY GENERAL SERVICES LIMITED, LIRA is a competent contractor to provide works and Services as follows:
3. That the said FADAISY GENERAL SERVICES LIMITED, LIRA do appoint, ordain and nominate their Director MS. ANGOM EVERLYN DAISY to be their **LAWFUL ATTORNEY** and/or **AGENT** with all possible authority particularly to do, execute, conduct and carry out any of the acts and all matters incidental to the above contract and to sign all transaction to receive and seal any deed from LIRA DISTRICT LOCAL GOVERNMENT and other contracts won by the company aforementioned.
4. IN WITNESSES WHEREOF, the Managing Director FADAISY GENERAL SERVICES LIMITED, LIRA has set in their hand and signatures the day and year first above mentioned.

Dated at Lira this.....5.....day of ...NOVEMBER...2024

For & on behalf of
FADAISY GENERAL SERVICES LIMITED, LIRA

Signed by the said
Witness
ANGOM EVERLY DAISY (ATTORNEY)

Angom
MANAGING DIRECTOR

Signed by the said
OUNI DENIS (GRANTOR)

Ouni Denis
DIRECTOR



BEFORE ME



DRAWN BY:
FADAISY GENERAL SERVICES LIMITED, Lira.

MAGISTRATE/COMMISSIONER FOR OATHS

REGISTRAR OF DOCUMENTS