



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

**COMPLIANCE INSPECTION REPORT FOR FINANCIAL YEAR
2024/2025**

BUYENDE DISTRICT LOCAL GOVERNMENT

JUNE 2026

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LIST OF ACRONYMS

ESHS	Environmental, Social, Health and Safety
FY	Financial Year
GCC	General Condition of Contract
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
SCC	Special Conditions of Contract
UGX	Uganda Shillings

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority carried out a compliance inspection of the Procurement and Disposal Activities of Buyende District Local Government that covered a sample of 13 procurement transactions for the Financial Year 2024/2025.

The overall objective of the compliance inspection was to assess and establish the degree of compliance of Buyende District Local Government's procurement systems and processes with the provisions of the PPDA Act, Cap. 205 and PPDA Regulations, and assess the level of procurement performance over the period.

From the findings of the compliance inspection exercise, the performance of Buyende District Local Government for the Financial Year 2024/2025 was rated as **Moderately Satisfactory**, with an overall weighted average risk rating of **34%**. The risk rating was weighted to determine the overall risk level of the Entity as detailed in Chapter 3 of this compliance report.

Despite the Moderately Satisfactory performance, the following key exceptions were noted:

1. Schedule 4 of the PPDA Act, Cap. 205, provides that the Contracts Committee shall be composed of five members. The Contracts Committee was not fully constituted, operating with four members instead of the required five. This limited the Entity's ability to form a quorum and execute procurement activities promptly, thereby exposing the Entity to delays in service delivery.
2. Section 10 (1) (a) of the PPDA Act, Cap. 205 provides that where there is a persistent breach of this Act or Regulations made or guidelines issued under the Act, the Authority may direct the concerned Procuring and Disposing Entity to take such corrective action, as may be necessary in the circumstances, to rectify the breach. The Entity failed to implement 44% of the recommendations, denying the Entity continuous improvement.
3. Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023 provides that a Procuring and Disposing Entity shall, for each month, submit to the Authority, by the fifteenth day of the following month, a report on the procurement activities undertaken by the Procuring and Disposing Entity in the month. The Authority noted an average of 122 working days in submission of monthly procurement reports to the Authority, limiting timely guidance and corrective action.
4. Section 51 of the PPDA Act, Cap. 205 states that all procurement and disposal shall be conducted in a manner which promotes economy, efficiency and value for money. The Authority noted an average delay of 81 working days at the various stages in five procurements worth UGX 1,061,161,225, delaying timely service delivery to the intended beneficiaries.
5. Section 67 (2) of the PPDA Act, Cap. 205 provides that all solicitation documents shall detail the terms and conditions, which shall apply to any resulting contract; and contain the General Conditions of Contract, or a statement of the General Conditions of Contract which shall apply. In eight procurements worth UGX 1,395,247,435, the Head, Procurement and Disposal Unit issued inadequate bidding documents with unclear bidding periods, failed to include technical requirements, which affected bidders in preparation of bids.

6. Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023, provides that the evaluation of bids shall be conducted in accordance with the evaluation criteria specified in the bidding documents. In five procurements worth UGX 987,496,690, the Entity awarded contracts to non-compliant bidders, failed to prepare Codes of Ethical Conduct, wrongfully disqualified bidders, and irregularly reduced bid prices, among others which increased the risk of awarding contracts to bidders without the required capacity or eligibility, leading to poor performance and weak value for money.
7. Regulation 2 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023 provides that for the purposes of disposal planning, an Accounting Officer shall, in each financial year, cause the public assets of a Procuring and Disposing Entity to be reviewed, to identify the public assets to be disposed of in the following financial year. The Entity failed to dispose of obsolete assets, exposing the assets to further depreciation.
8. Regulation 50 (3) of the PPDA (Contract) Regulations, 2023, provides that upon receipt of the contract, the contract manager shall prepare a contract management plan using Form 49 in Schedule 2 to these Regulations, and forward a copy of the contract management plan to the Procurement and Disposal Unit for purposes of monitoring. In all 13 sampled procurements worth UGX 4,159,661,515, the Authority failed to access contract management plan Form 49 records in the respective procurement files, affecting contract monitoring and supervision.

In light of the above exceptions, the Authority recommends the following:

1. The Accounting Officer should:
 - i. Expedite the replacement and appointment of the fifth member of the Contracts Committee to improve the efficiency and effectiveness of the committee in accordance with Section 28 (1) (b) of the PPDA Act, Cap. 205;
 - ii. Take immediate corrective action to close all outstanding recommendations from the FY 2022/2023 audit report (issued 19th June 2024) by assigning each partially implemented and not implemented recommendation to a named responsible officer, setting clear completion deadlines, and submitting verifiable evidence of implementation to PPDA;
 - iii. Fast-track the disposal of old assets to its logical conclusion in accordance with Regulation 3 of the PPDA (Disposal of Public Assets) Regulations, 2023.
2. The Contracts Committee should approve all procurement requisitions promptly. This measure is essential to prevent unnecessary delays in the procurement process and to ensure the timely delivery of services in accordance with Section 51 of the PPDA Act, Cap. 205.
3. The Head of Procurement and Disposal Unit should:
 - i. Use the right bidding document in accordance with the respective procurement categories in line with Regulations 42-45 of the PPDA (Rules and Methods of Procurement for Supplies, Works and Non-consultancy services) Regulations, 2023;
 - ii. Submit reports on the procurement and disposal activities undertaken by the Procurement and Disposal Entity every month using the e-reporting link and in the format of Form 2 of the Schedule by the 15th day of the following month, and should include information on the

- providers who undertook the procurement in accordance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023; and
- iii. Prepare comprehensive, clear and fully compliant evaluation criteria in the bidding documents in a manner that leaves no doubt or assumption by a bidder in accordance with Regulation 42 of the PPDA (Rules and Methods of Procurement for Supplies, Works and Non-consultancy Services) Regulations, 2023.
 4. The Evaluation Committee should strictly adhere to the set evaluation criteria in accordance with Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023.
 5. Contract Managers should prepare Contract Management Plans promptly to guide contract management in accordance with Regulation 50 (3) of the PPDA (Contract) Regulations, 2023

Buyende District Local Government should implement the recommended action plan on pages **22-23** of this report.

CHAPTER ONE: INTRODUCTION

1.1. Background

The Public Procurement and Disposal of Public Assets Authority carried out a compliance inspection of the procurement and disposal activities of Buyende District Local Government that covered a sample of 13 procurement transactions for the Financial Year 2024/2025. The compliance inspection involved a review of procurement structures, asset acquisition and disposal processes, as well as contract performance in accordance with the provisions of the Public Procurement and Disposal of Assets Act, Cap. 205 and the attendant PPDA Regulations.

1.2. Main Audit Objectives

The overall objective of the compliance inspection was to assess and establish the degree of compliance of Buyende District Local Government's procurement systems and processes with the provisions of the PPDA Act, Cap. 205 and the attendant PPDA Regulations, and assess the level of procurement performance over the audit period.

The Specific Objectives were to:

- i. Establish the level of compliance by the Entity with the general provisions of the PPDA Act, Cap. 205 and the attendant PPDA Regulations 2023 with regard to the performance of the procurement structure and conduct of the procurement process;
- ii. Assess the degree of compliance of the Entity's Disposal process with the provisions of the PPDA Act, Cap. 205 and the PPDA Regulations 2023; and
- iii. Assess the level of efficiency and effectiveness in contract implementation, including the application of Environmental, Social, Health and Safety (ESHS) requirements in the procurement process.

1.3. Scope of the Compliance Inspection

The compliance inspection involved a review of the procurement and disposal process, general compliance issues and contract implementation on a sample basis. The exercise covered a sample of 13 procurement transactions worth UGX 4,159,661,515 conducted during FY 2024/2025, a review of procurement structures, and a review of procurement plan performance. The list of sampled transactions is contained in **Annex 2**.

1.4. Methodology

The auditors examined records and documents for each sampled procurement transaction and obtained the relevant evidence to derive audit conclusions. This involved a review of the Entity's Procurement and Disposal Planning, Initiation, Bidding, Evaluation, Contract Placement and processes. At the end of the document review, a physical verification was undertaken to ascertain the level of contractual delivery and fitness for purpose. During the compliance inspection, the auditors held interviews with the staff from the Procurement and Disposal Unit (PDU) and User Departments that were necessary in obtaining crucial qualitative information about the internal control systems and processes in place.

Two officers conducted the exercise under the supervision of the Regional Manager and Director Performance Monitoring-Regional Offices. During the exercise, the team examined records and documents for each of the 13 sampled procurement transactions. The team reviewed the procurement plan for the Financial Year 2024/2025.

The inspection started on 23rd March 2026, and thereafter a debrief meeting to discuss preliminary findings was held with the Entity's management and staff on 24th March 2026, before the procurement and disposal compliance inspection team could embark on preparation

of the Management Letter. The Management Letter was sent to the Entity on 17th April 2026 with a request to submit a Management Response by 24th April 2026, which was submitted to the Authority on 30th April 2026.

1.5. Procurement Structure of the Entity

The key players in the procurement structure at the Entity are the Chief Administrative Officer as the Accounting Officer, the Contracts Committee (CC), the Procurement and Disposal Unit (PDU), ad-hoc Evaluation Committees and User Departments.

i. Accounting Officer

Section 28 of the PPDA Act, Cap. 205 gives the Accounting Officer the overall responsibility for the successful execution of procurement, disposal and contract management in the Procuring and Disposing Entity. During the Financial Year 2024/2025, Ms. Elizabeth Adong was designated as the Accounting Officer of the Entity.

ii. The Contracts Committee

During the year under review, the Entity’s Contracts Committee was composed of four members. The composition is indicated in Table 2:

iii. Staffing of the Procurement and Disposal Unit

The Procurement and Disposal Unit was manned by the following staff during the period under review, as shown in Table 1 below:

Table 1: Staff in the Procurement and Disposal Unit

No.	Name	Position	Qualification
1.	Mr. David Amolo	Senior Procurement Officer	MCIPS/MBA/PGDPSCM/BPLM
2.	Ms Barbra Mutibwa	Procurement Officer	Bachelor of PSCM

CHAPTER TWO: FINDINGS AND RECOMMENDATIONS

2.1. COMPLIANCE BY THE ENTITY WITH THE GENERAL PROVISIONS OF THE PPDA ACT, CAP. 205 AND PPDA REGULATIONS, 2023 WITH REGARD TO THE PERFORMANCE OF THE PROCUREMENT STRUCTURE AND CONDUCT OF THE PROCUREMENT PROCESS.

2.1.1 Composition of the Contracts Committee

Schedule 4 of the PPDA Act, Cap. 205, provides that the Contracts Committee shall be composed of the following members: a chairperson, a secretary and a maximum of three other members appointed by the Accounting Officer.

During the year under review, the Entity's Contracts Committee was composed of four members, hence not fully constituted. The composition is indicated in Table 2 below:

Table 2: Contracts Committee Members

No.	Name	Job Title	Position on the committee	Date of Appointment
1.	Ms. Peninnah Biribawa	Senior Lands Management Officer	Chairperson	22 nd July 2024
2.	Ms. Irene Babirye	Senior Agricultural Officer	Secretary	1 st August 2023
3.	Mr. Anthony Kwiri	Senior Health Educator	Member	8 th January 2025
4.	Dr. Fredrick Kabbale	District Production Officer	Member	1 st August 2023

Implication

This undermined the effectiveness of Contracts Committee decisions, since an improperly constituted Committee weakens governance, quorum and accountability for key approvals.

Management Response

The fifth member was duly approved by the MoFPED; however, the officer was assigned the role of the Accounting Officer at the Town Council (TC) and therefore could not sit in the Contracts Committee. A new member shall be submitted to the PS/ST for approval by the end of May 2026.

Recommendation

The Authority takes note of the response and recommends that the Accounting Officer should expedite the replacement and appointment of the fifth member to improve the efficiency and effectiveness of the committee in accordance with Section 28 (1) (b) of the PPDA Act, Cap. 205.

2.1.2 Procurement plan implementation

i. Implementation of 107% over and above the procurement plan

Section 36 (2) of the PPDA Act. Cap. 205, provides that the User Department shall prepare a procurement plan based on the approved budget, which shall be submitted to the Procurement and Disposal Unit for implementation when required.

The Authority found that the Entity's total procurement budget for the Financial Year 2024/25 was UGX 5,666,314,000 as noted from the Entity's amended procurement plan submitted on 28th July 2025 to the Authority. The monthly reports submitted to the Authority indicated a total procurement spend of UGX 6,074,732,336 (107%), implying that the Entity implemented over and above the procurement plan by UGX 408,418,336 (7%) as indicated in Table 3 below:

Table 3: Procurement plan implementation rate

Total procurement plan value (UGX)	5,666,314,000
Actual procurement spend (UGX)	6,074,732,336
Variance (UGX)	(408,418,336)
Percentage implementation rate (%)	107%

The implementation of the procurement plan over and above the plan is attributed to:

a. Implementation of procurement outside the procurement plan

Section 36 (2) of the PPDA Act, Cap. 205, provides that the User Department shall prepare a procurement plan based on the approved budget, which shall be submitted to the Procurement and Disposal Unit for implementation when required.

In the procurement for Supply and Delivery of Assorted Office ICT, Library and Science laboratory furniture to Gumpi and Irundu Seed Schools under UgIFT FY 2024-2025 worth UGX 164,797,790, the Authority noted that the procurement was not included in the procurement plan.

b. Award of procurement above the procurement plan estimate

Regulation 4 of the PPDA (Procurement Planning) Regulations, 2023 provides that the Procurement and Disposal Unit shall, where necessary, at any time during the financial year, update the procurement plan of the Procuring and Disposing Entity.

In the procurement for the Construction of Piped Water Supply System at Namusita Phase II Under RWSCG FY 2024-25, the Authority found that the procurement plan value was UGX 367,853,000; however, the contract award amount was UGX 403,621,690, which was 35,768,690 above the estimate in the procurement plan.

Implication

This exposed the Entity to the risk of domestic arrears due to over-commitment.

Management Response

Management acknowledges the observation. However, the budget was revised upwards, and there was an oversight in updating the consolidated procurement workplan. Management promises to regularly update its procurement work plan going forward.

Recommendation

The Authority takes note of the response and recommends that the Accounting Officer should regularly review the implementation of the procurement plan and update it in accordance with Section 60 (7) of the PPDA Act, Cap. 205 to ensure improved performance.

2.1.3 Failure to fully implement 44% of the previous audit recommendations

Section 10 (1) (a) of the PPDA Act, Cap. 205 provides that where there is a persistent breach of this Act or Regulations made or guidelines issued under the Act, the Authority may direct

the concerned Procuring and Disposing Entity to take such corrective action, as may be necessary in the circumstances, to rectify the breach.

Buyende District Local Government was issued an audit report for the Financial Year 2022-2023 on 19th June 2024. Out of nine recommendations made, five (56%) were fully implemented, one (11%) was partially implemented, and three (33%) were not implemented as detailed in Table 4 below:

Table 4: Implementation of Previous Audit Recommendations

No.	Recommendation	Status	Management response
1.	The Accounting Officer should regularly review the implementation of the procurement plan and harmonize with the existing circumstances at the Entity in accordance with Section 58 (4) of the PPDA Act, 2003;	Partially Implemented	<i>Reviews are regularly conducted at the end of FY to check on the implemented projects against planned activities.</i> Authority's response. No documentary evidence was presented to confirm the claim.
2.	The Accounting Officer should ensure that assets of the Entity are valued and disposed of following the methods recommended in the Public Procurement and Disposal of Public Assets (Disposal of Assets) Regulations, 2023; and	Not implemented	<i>Management had not budgeted for disposal activities during the year in question. However, the budget has been provided for FY 26/27 and shall be planned accordingly.</i>
3.	The Accounting Officer should task the Chief Finance Officer to show cause why disciplinary action should not be taken against him for the overpayments of withholding tax.	Not implemented	<i>No response was provided</i>
4.	Contract Managers should ensure that all the contract obligations are completed before the expiry of the contract in accordance with Regulation 52 (3) (a) (i) of the Public Procurement and Disposal of Public Assets (Contracts) Regulations, 2023.	Not implemented	<i>This advice is acknowledged and will be implemented.</i>

Implication

This indicated gaps in management follow-through and corrective action, allowing control weaknesses to persist and potentially recur. The partially implemented and unimplemented recommendations increase the risk of continued non-compliance, inefficiencies and loss of value for money, and expose the Entity to repeat findings.

Recommendations

1. The Accounting Officer should:
 - i. Take immediate corrective action to close all outstanding recommendations from the FY 2022/2023 audit report (issued 19th June 2024) by assigning each partially

implemented and not implemented recommendation to a named responsible officer, setting clear completion deadlines, and submitting verifiable evidence of implementation to PPDA; and

- ii. Institute quarterly internal tracking and management review of progress until all recommendations are fully implemented, in accordance with Section 10 of the PPDA Act, Cap. 205.

2.1.4 Delayed Submission of procurement and disposal monthly reports

Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023 provides that a Procuring and Disposing Entity shall, for each month, submit to the Authority, by the fifteenth day of the following month, a report on the procurement activities undertaken by the Procuring and Disposing Entity in the month.

A review of the monthly reports submitted by the Entity to the Authority revealed that the Accounting Officer delayed submission by an average of 122 working days, as detailed in Table 5 below:

Table 5: Details of submission of monthly reports

No.	Monthly reports	Date required	Date received by the Authority	No. of working days delayed
1.	July 2024	15 th August 2024	28 th July 2025	238
2.	August 2024	15 th September 2024	28 th July 2025	216
3.	September 2024	15 th October 2024	28 th July 2025	196
4.	October 2024	15 th November 2024	28 th July 2025	173
5.	November 2024	15 th December 2024	28 th July 2025	152
6.	December 2024	15 th January 2025	28 th July 2025	133
7.	January 2025	15 th February 2025	28 th July 2025	110
8.	February 2025	15 th March 2025	28 th July 2025	90
9.	March 2025	15 th April 2025	28 th July 2025	69
10.	April 2025	15 th May 2025	28 th July 2025	50
11.	May 2025	15 th June 2025	28 th July 2025	31
12.	June 2025	15 th July 2025	28 th July 2025	10
	Total			Av delay of 122 working days

Implication

This undermined timely oversight and transparency of the Entity’s procurement activities, since PPDA could not monitor compliance and emerging risks in real time. The prolonged delays also limited timely guidance and corrective action, allowed non-compliance to persist unchecked.

Management Response

Management acknowledges the concern, and monthly e-reporting is being implemented.

Authority’s response. The Authority takes note of the response. However, the Entity is not also compliant with the e-reporting submission for FY 2025/26 with missing reports for July, August 2025, January, February and March 2026.

Recommendation

The Accounting Officer should submit reports on the procurement and disposal activities undertaken by the Procurement and Disposal Entity every month using the e-reporting link and in the format of Form 2 of the Schedule by the 15th day of the following month and should include information on the providers who undertook the procurement in accordance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023.

2.1.5 Delays in the procurement process

Section 51 of the PPDA Act, Cap. 205 states that all procurement and disposal shall be conducted in a manner which promotes economy, efficiency and value for money.

The Authority found an average delay of 81 working days at the various stages in five procurements worth UGX 1,061,161,225 as indicated in Table 6 below:

Table 6: Procurements with delays

No	Subject of Procurement	Amount (UGX)	PPDA Findings	Management response
1.	Supply and delivery of assorted medical equipment to Ndolwa HC III under PHC FY 24-25	121,095,000	Delayed confirmation of funds by the Accounting Officer. The procurement was initiated on 18 th March 2024; however, the Accounting Officer confirmed funding on 19 th December 2024, a delay of 192 working days	<i>Management acknowledges the observation and commits to improving going forward</i>
2.	Deep borehole sitting, drilling, pump testing, casting and installation of 10 boreholes under Rwsog Lot 1 & Lot 2	244,000,000	Delayed Contracts Committee approval. The Accounting Officer confirmed funds on 6 th September 2024; however, the Contracts Committee approved the method of procurement on 12 th November 2024, a delay of 47 working days.	<i>There was a delay in submitting the Statement of Requirements/BoQs by the Works Department/User Department, causing unnecessary delays.</i>
3.	Renovation of Two Classroom Blocks at Nabisiki and Ngole Primary School Under SMG	151,275,000	Delayed Contracts Committee approval. The Accounting Officer signed the requisition on 23 rd September 2024; however, the Contracts Committee approved the method of procurement on 12 th November 2024, resulting in a delay of 36 working days.	Authority's comment. The User Departments ought to prepare and attach BOQs to the Form 5 requisition in order to avoid
4.	Supply and Delivery of	164,797,790	Delayed confirmation of funds by the Accounting	

No	Subject of Procurement	Amount (UGX)	PPDA Findings	Management response
	Assorted Office ICT, Library and Science laboratory furniture to Gumpi and Irundu Seed Schools under UgIFT FY 2024-2025 Lot 1.		Officer by 15 working days. Whereas the requisition was initiated on 7 th February 2024, the Accounting Officer confirmed funds on 28 th February 2024.	unnecessary delays.
5.	Construction of Kidera Market Under DDEG	379,993,435	Delayed approval by the Contracts Committee by 116 Working days. Whereas the Accounting Officer signed the requisition on 10 th July 2024, the Contracts Committee approved the method of procurement on 19 th December 2024.	<i>The Form 5 was signed during the period of prequalification of service providers, so till then, the Entity could not advertise/ invite bidders when the shortlist was not ready</i> Authority's comment. The prequalification exercise should be concluded before the start of the new financial year to avoid delays.
	Total	1,061,161,225		

Implication

Delays in the procurement process denied timely service delivery to the intended beneficiaries in the district.

Recommendation

In accordance with Section 51 of the PPDA Act, Cap. 205, the Accounting Officer and the Contracts Committee should approve all procurement requisitions promptly. This measure is essential to prevent unnecessary delays in the procurement process and to ensure the timely delivery of services.

2.1.6 Inadequate Bidding Documents

Section 67 (2) of the PPDA Act, Cap. 205 provides that all solicitation documents shall detail the terms and conditions, which shall apply to any resulting contract; and contain the General Conditions of Contract, or a statement of the General Conditions of Contract which shall apply.

In eight procurements worth UGX 1,395,247,435, the Head, Procurement and Disposal Unit issued inadequate bidding documents with unclear bidding periods, failed to include technical requirements, among others, as indicated in Table 7 below:

Table 7: Inadequate bidding documents

No	Subject of Procurement	Amount (UGX)	PPDA Findings	Management Response
1.	Supply and delivery of assorted medical equipment to Ndolwa HC III under PHC FY 24-25	121,095,000	The Entity used a bidding document for works instead of supplies.	<i>The initial bidding document prepared was erroneous, but was corrected. However, the old document was not replaced in the file. The correct document has since been put in the file.</i> Authority's comment. No documentary evidence was presented to confirm the claim.
2.	Construction of Kidera Market Under DDEG	379,993,435	<ul style="list-style-type: none"> The procurement schedule indicated a bid opening date of 5th December 2024, which was earlier than the bid closing date of 9th December 2024. Failure to specify the required technical personnel and their minimum qualifications for the works projects Failure to specify required experience in similar projects 	<ul style="list-style-type: none"> <i>The PDU acknowledged the error in editing the date for bid opening. HPDU commits to improve going forward.</i> <i>The omission was not intentional but due to over reliance on the standard bidding template which did not include mandatory personnel qualifications criteria. Going forward, standard bidding document shall be reviewed to include required personnel and their qualifications, experience and completion dates.</i> <i>Contract completion was</i>
3.	Construction of a two-classroom block without office and store at Ntaala Primary School under SFG.	93,000,000		
4.	Deep borehole sitting, drilling, pump testing, casting and installation of 10 boreholes under Rwscg Lot 1 & Lot 2	244,000,000		
5.	Construction of Irundu administration block Phase II at Irundu Town Council under DDEG	207,505,000		
6.	Construction of two classroom block with office and store at Miseru Primary	104,000,000		
7.	Renovation of Two Classroom Blocks at Nabisiki and Ngole Primary School Under SMG	151,275,000		

No	Subject of Procurement	Amount (UGX)	PPDA Findings	Management Response
8.	Construction Two of Classroom Block Without Office and Store at Nabisiki Primary School Under SFG.	94,379,000	<ul style="list-style-type: none"> Failure to specify the intended completion date in GCC (SCC 17.1) 	<i>erroneously not specified but was duly provided for in the contract agreement signed.</i>
	Total	1,395,247,435		

Implication

This undermined the integrity and competitiveness of the procurement process, since unclear bidding periods and omission of key technical requirements can lead to misinterpretation by bidders, non-responsive submissions and inconsistent evaluation outcomes.

Recommendations

The Head of Procurement and Disposal Unit should:

- Use the right bidding document in accordance with the respective procurement categories in line with Regulations 42-45 of the PPDA (Rules and Methods of Procurement for Supplies, Works and Non-consultancy services) Regulations, 2023; and
- Prepare comprehensive, clear and fully compliant evaluation criteria in the bidding documents in a manner that leaves no doubt or assumption by a bidder in accordance with Regulation 42 of the PPDA (Rules and Methods of Procurement for Supplies, Works and Non-consultancy Services) Regulations, 2023.

2.1.7 Irregularities at the Evaluation stage

Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023, provides that the evaluation of bids shall be conducted in accordance with the evaluation criteria specified in the bidding documents.

In five procurements worth UGX 987,496,690, the Entity awarded contracts to non-compliant bidders, failed to prepare Codes of Ethical Conduct, wrongfully disqualified bidders, and irregularly reduced bid prices, among others, as indicated in Table 8 below:

Table 8: Irregularities at the evaluation stage

No	Subject of Procurement	Amount (UGX)	PPDA Findings	Management Response
1.	Renovation of Two Classroom Blocks at Nabisiki and Ngole Primary School Under SMG	151,275,000	<ul style="list-style-type: none"> The BEB Bigabeera Consult (U) Ltd did not attach the required, duly signed copy of the ethical code of conduct for bidders & 	<ul style="list-style-type: none"> <i>The ethical code of conduct for Bigabeera Consult U Ltd was duly signed and attached, and evidence is there for verification</i> <i>Mr Waiswa Kasamu did not attend the evaluation due to other commitments at</i>

			<p>providers, but was considered compliant.</p> <ul style="list-style-type: none"> Failure by one member, Mr Waiswa Kossamu, to participate in the evaluation process despite being approved by the Contracts Committee on 12th Nov 2024. 	<p><i>the HC, and he informed the members of his unavailability</i></p> <p>Authority's comment. No evidence was provided for verification, and in case an Evaluation Committee member is not around, a replacement should be nominated and approved by CC.</p>
2.	Supply and delivery of assorted medical equipment to Ndolwa HC III under PHC FY 24-25	121,095,000	<ul style="list-style-type: none"> Failure by Malinga Vincent to sign the ethical code of conduct. Failure to nominate a technical person with experience in medical practice to be part of the Evaluation Committee, contrary to Reg 2 (1) of the PPDA (Evaluation) Regulations, 2023. 	<ul style="list-style-type: none"> <i>There was an oversight by Malinga not signing the ethical code of conduct. This has since been rectified.</i> <i>Mr. Waiswa Kasamu is a clinical officer incharge Kakooge HC III and was approved to sit on the evaluation committee as a technical person for Medical Supplies, but he had other commitments that prevented him from being in the evaluation when the bids for medical equipment were being evaluated.</i> <p>Authority's comment. Mr. Waiswa Kasamu was never approved by the Contracts Committee as a technical person according to CC Minute: 672/DCC/2024, and he</p>

				did not participate in or sign the evaluation report as claimed in the response.
3.	Construction of Irundu administration block, Phase II at Irundu Town Council under DDEG.	207,505,000	Failure by the Evaluation Committee to prepare and sign the Code of Ethical Conduct	<i>The ethical codes of conducts were signed but wrongly filed in one transaction file. This has since been corrected, and the file is available for verification</i> Authority's comment. No evidence was presented for verification.
4.	Construction of a two-classroom block with office and store at Miseru Primary	104,000,000		
5.	Construction of Piped Water Supply System at Namusita Phase II Under RWSCG FY 2024-25	403,621,690		
	Total	987,496,690		

Implications

- This undermined the integrity, fairness and transparency of the procurement process, since evaluation decisions were not based on compliant and consistently applied requirements.
- It increased the risk of awarding contracts to bidders without the required capacity or eligibility, leading to poor performance and weak value for money.
- The irregular disqualifications and price reductions also exposed the Entity to complaints, administrative review challenges, investigations and possible cancellation/nullification of the procurement proceedings, and weakened accountability for procurement decisions.

Recommendations

The Evaluation Committee should:

- Prepare and sign the ethical code of conduct for every procurement in accordance with Regulation 2(4) of the PPDA (Evaluations) Regulations, 2023.
- Strictly adhere to the set evaluation criteria in accordance with Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023.

2.1.8 Change of the Evaluation Committee

Section 30 (b) of the PPDA Act, Cap. 205, provides that the Contracts Committee shall be responsible for approving the Evaluation Committee.

In three procurements worth UGX 1,347,302,790, the Authority found that during the evaluation exercise, individuals who participated in the evaluation exercise were not approved by the Contracts Committee, as indicated in Table 9 below:

Table 9: Procurements with changed Evaluation Committee Members

No	Subject of Procurement	Amount (UGX)	Approved by CC	Members who signed the evaluation report
1.	Supply and Delivery of Assorted Office ICT,	164,797,790	1. Mr.Zijja Aggrey	1. Mr.Zijja Aggrey

No	Subject of Procurement	Amount (UGX)	Approved by CC	Members who signed the evaluation report
	Library and Science laboratory furniture to Gumpi and Irundu Seed Schools under UgIFT FY 2024-2025 Lot 1.		2. Ms.Mutibwa Barbra 3. Mr.Kadowe Dickens 4. Mr.Waiswa Kossamu 5. Kaheru Henry	2. Ms.Mutibwa Barbra 3. Mr.Malinga Vincent 4. Ms.Anyango Chantal
2.	Construction of Gumpi Seed Secondary School Under UgIFT Phase 11.	975,000,000	1. Mr.Bwire Dison 2. Mr.Zijja Aggrey 3. Ms.Anyango Chantal 4. Mr.David Amolo 5. Mr.Kyami Alex	1. Mr.Bwire Dison 2. Mr.Zijja Aggrey 3. Ms.Anyango Chantal 4. Ms.David Amolo 5. Mr.Barusya James
3.	Construction of Irundu administration block Phase II at Irundu Town Council under DDEG.	207,505,000	1. Mr.Higenyi George 2. Ms.Mukyala Racheal 3. Mr.David Omolo 4. Mr.Mudasi Samuel 5. Mr.Waiswa Kossamu 6. Mr.Isosi Julius 7. Ms.Tibajangala Rebecca	1. Mr.Zijja Aggrey 2. Ms.Anyango Chantal 3. Ms.Mutiibwa Barbra 4. Mr.Malinga Vincent
	Total	1,347,302,790		

Implication

This compromised the integrity of the evaluation process since the approved Evaluation Committee members did not participate in the evaluation process.

Management Response

There were several evaluation committees with the same members in the FY. This is based on their experience, departmental representation and their expertise. So, no committees were changed, but most of them remained the same people because of the reasons cited above.

Authority's comment. The Authority takes note of the response; however, according to the Contracts Committee minutes provided, it was noted that there were changes in the Evaluation Committees that conducted the exercise, and no documentary evidence was presented to confirm approval of the new Evaluation Committees.

Recommendation

The Head Procurement and Disposal Unit should guide the Evaluation Committee and certify that only the approved Evaluation Committee participate in the evaluation exercise in accordance with Section 30 (b) of the PPDA Act, Cap. 205.

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

2.2.1. Failure to dispose of assets

Regulation 2 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023 provides that for the purposes of disposal planning, an Accounting Officer shall, in each financial year, cause the public assets of a Procuring and Disposing Entity to be reviewed, to identify the public assets to be disposed of in the following financial year.

The Authority reviewed the Entity's Board of Survey Report dated 15th August 2025 and found that assets earmarked for disposal had not been disposed of in the Financial Year 2024/25. The list of items recommended for disposal in the Board of Survey report is indicated in Table 10 below:

Table 10: Assets recommended for disposal in the Board of Survey Report

S/N	Item	Unique Identifier (Tag/Registration Number)	Physical Location	Comment
1.	300 used borehole pipes		Main stores and council hall	Be given to primary schools to make goal posts
2.	Motorcycle Honda Jailing	UG 1598R	Main stores	Be disposed of
3.	Motorcycles Honda Jailing	UG 1534R	Main stores	Be disposed of
4.	Motorcycle Suzuki TF	UG 1525A	Main stores	Be disposed of
5.	Motorcycle Honda Jialing	LG 0004 027	Main stores	Be disposed of
6.	Used metallic (borehole) items	NA	Main stores	Be disposed of
7.	01 Safe – movable	NA	Main stores	Be disposed of
8.	Pick up – JMC Double Cabin	LG-0003-027	Parking yard	Be disposed of
9.	Pick up – JMC Double Cabin	LG-0006-027	Parking yard	Be disposed of
10.	Toyota Hilux Double Cabin pick up	LG 0112-16	Garage since 2017	Be disposed of
11.	Nissan Hard body double cabin pick up - Ambulance	UG 2184 M	Kidera HC IV	Grounded after road accident. Be disposed off
12.	Used metallic/wooden doors and windows		Main stores	Be disposed of
13.	03 Used metallic doors		Main stores	Be disposed of

S/N	Item	Unique Identifier (Tag/Registration Number)	Physical Location	Comment
14.	50 Vehicle Tyres – various sizes and type		Main stores	Be given to primary schools as teaching aids
15.	Motorcycle Jialing	UG 1528 E	Main stores	Be disposed of
16.	Motorcycle Jialing	UG 2815 R	Main stores	Be disposed of
17.	Tipper Fawe	LG 0002-027	Parking yard	Be disposed of
18.	Tipper Fawe	LG 0007-027	Parking yard	Be disposed of
19.	Isuzu D-Max Double cabin	LG 0182-16	Garage	O&M costs are too high. Dispose.
20.	Dump Truck	UG 2606W	Parking yard	Be disposed of
21.	Dump Truck	UG 2342W	Parking yard	Be disposed of
22.	Motorcycle	LG005316	Main stores	Be disposed of
23.	Motorcycle	LG015016	Main stores	Be disposed of
24.	Motorcycle	LG 0005-027	Main stores	Be disposed of
25.	HONDA	UG4289M	Main stores	Be disposed of
26.	CPU	POPSEC/DPO-BUYENDE	Main stores	Be disposed of
27.	Monitor	GOU-IRISH AID-002	Main stores	Be disposed of
28.	Canon Printer	imageRUNNER2318	Main stores	Be disposed of
29.	Yamaha	UG 2744 E		Be disposed of
30.	Changlin grader	LG 0001-027	Bugembe	Be disposed of
31.	Jincheng	LG 0005-027		Be disposed of
32.	Motorcycle	LG005316	Bugaya SC	Be disposed of
33.	Motorcycle	LG015016	Bugaya SC	Be disposed of
34.	Yamaha Motorcycle	LG0120-16	Buyende SC	Be disposed of
35.	Rapid Motorcycle	UG 0627Y	District Headquarters	Be disposed of
36.	Yamaha Motorcycle	UG 05217Y		Be disposed of
37.	Yahama Crux BTC/TP/2017/18	LG0015 027	BTC	Be disposed of
38.	Honda	UG4289M	KIDERA H/CIV	Be disposed of
39.	Nissan Hard body	UAJ 994X	Finance	O&M expenses too high. Dispose.
40.	Suzuki TF125	UG 2120A	Fisheries	Be disposed of
41.	Suzuki TF125	UG 1525A	Fisheries Kidera	Be disposed of
42.	Yamaha DT	UDA 284U	Planning Unit	Be disposed of
43.	Outboard engine	Marine vessel	Kakooge Landing Site	Be disposed of
44.	Outboard engine	Marine vessel	Buyende DLG Stores	Be disposed of
45.	Canon Printer	ImageRUNNER2318	HR	Be disposed of
46.	Desktop (Set) Acer	POPSEC/DPO-BUYENDE/GOU-IRISH AID-002	HR	Be disposed of

S/N	Item	Unique Identifier (Tag/Registration Number)	Physical Location	Comment
47.	Toshiba Laptop + Charger	00196-115-548-521	Administration	Be disposed of
48.	HP Helot Printer	CNB7GC3CV2	Works	Be disposed of
49.	Keyboard		Human Resource	Be disposed of
50.	CPU		Health	Be disposed of
51.	Desktop set	NPA/UNDP/SIFSDP/BUY/C-20	Planning	Be disposed of
52.	Dell Desktop set	EMIS00135/EMIS00407	Education	Be disposed of
53.	UPS Vision	EMIS00213	Education	Be disposed of
54.	Toshiba Laptop + Charger	58175616K	Kidera HQs	Be disposed of
55.	Monitor	MOH/GAVI/MT/023	Kidera HC 4	Be disposed of
56.	LaserJet Printer	CPHL-EID-075	Kidera HC 4	Be disposed of
57.	DVD Saachi	NL-DVD-95	Nkondo HC 3	Be disposed of
58.	Laptop		Nkondo SC HQs	Be disposed of
59.	Laptop Dell	DPN: PJ8GD A00	Buyende SC HQs	Be disposed of
60.	Printer	BUY S/C DDEG FY19/20	Buyende SC HQs	Be disposed of
61.	Type Writer		Buyende SC HQs	Be disposed of
62.	UPS and Monitor	VENTURIS FX	Buyende SC HQs	Be disposed of
63.	Desktop set Pentium	FR63155017/001843		Be disposed of
64.	Glucometer	L2188RB00342	Kidera HC 4	Be disposed of
65.	Salhs Apparatus	Nr.455	Kidera HC 4	Be disposed of
66.	Manuel Suction Machine	120176	Kidera HC 4	Be disposed of
67.	Patient Monitor	112613BM13201940013	Kidera HC 4	Be disposed of
68.	Incubator	KPHCIVL/EQP/14	Kidera HC 4	Be disposed of
69.	Liquid Nitrogen Tank	KHCIVL/EQP/26	Kidera HC 4	Be disposed of
70.	Refrigerator	KHCIVL/EQP/29	Kidera HC 4	Be disposed of
71.	Microscope (Olympius Cx23)	KHCIVL/EQP/33	Kidera HC 4	Be disposed of
72.	Pulse Oximeter	DC3VAA	Kidera HC 4	Be disposed of
73.	Operating Lamp	KDLG/MD/02	Kidera HC 4	Be disposed of
74.	Monitor Cnk522144t	MOH/GAVI/MT/023	Kidera HC 4	Be disposed of
75.	Pick-Up double cabin Mitsubishi	UG 3156 R	Internal Audit	O&M expenses too costly. Dispose.

S/N	Item	Unique Identifier (Tag/Registration Number)	Physical Location	Comment
76.	Isuzu D-Max	LG 0182-16	Works	

Figure 1: Some of the grounded assets in the district compound



Implication

Obsolete assets occupy space that could have been utilized for other purposes, hence ineffective and inefficient use of space, which poses a health and safety hazard.

Management Response

The Entity has provided the budget for the disposal process in the FY 2026/27.

Recommendation

The Accounting Officer should fast-track the disposal of old assets to its logical conclusion in accordance with Regulation 3 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) REQUIREMENTS IN THE PROCUREMENT PROCESS

2.3.1 Failure to prepare Contract Management Plans (form 49)

Regulation 50 (3) of the PPDA (Contract) Regulations, 2023, provides that upon receipt of the contract, the contract manager shall prepare a contract management plan using Form 49 in Schedule 2 to these Regulations, and forward a copy of the contract management plan to the Procurement and Disposal Unit for purposes of monitoring.

In all 13 sampled procurements worth UGX 4,159,661,515, the Authority failed to access contract management plan Form 49 records in the respective procurement files, thus rendering procurement action files incomplete.

Implication

This undermined transparency, accountability and effective contract oversight, and contract management, monitoring and supervision during implementation.

Management Response

No response was provided by the Entity

Recommendations

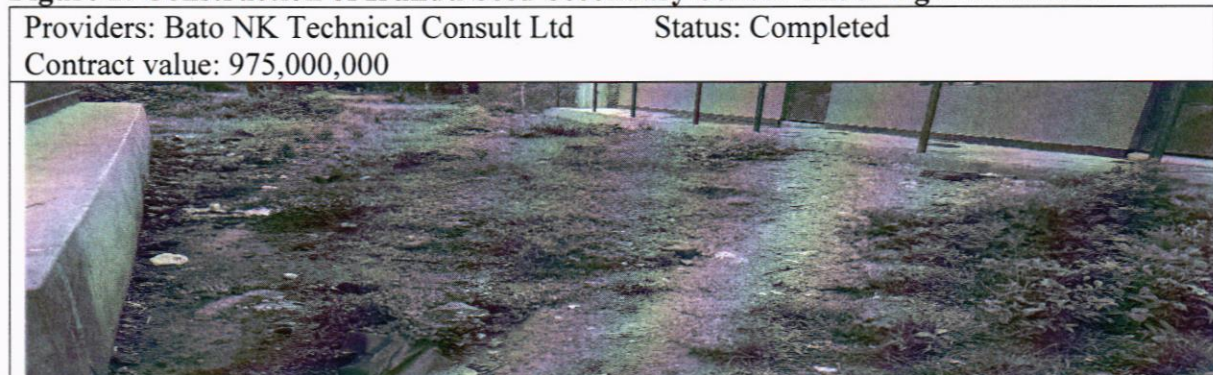
- i. The Head Procurement and Disposal Unit should archive all contract management records in their respective files in accordance with Section 33 (o) of the PPDA Act, Cap. 205.
- ii. Contract Managers should prepare Contract Management Plans promptly to guide contract management in accordance with Regulation 50 (3) of the PPDA (Contract) Regulations, 2023

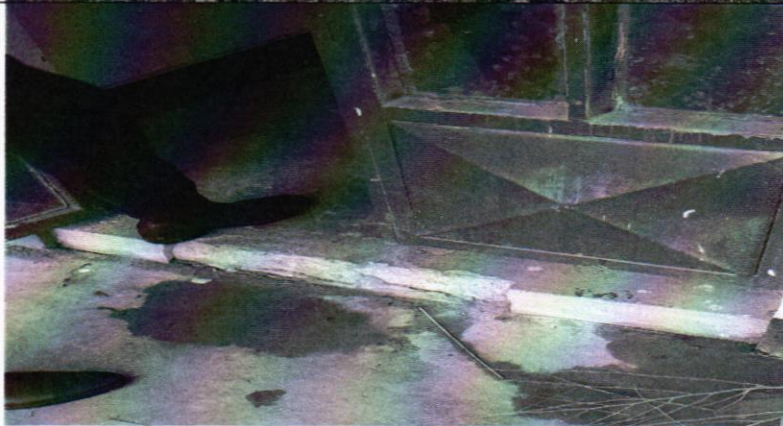
2.3.2 Failure to restore the site and correct defects

Regulation 52 (1) (b) of the PPDA (Contracts) Regulations 2023 provides that a Contract Manager shall make certain that the provider performs the contract in accordance with the terms and conditions specified in the contract.

In the procurement for the Construction of Irundu Seed Secondary School Under UgIFT Phase II, worth UGX 975,000,000, the Authority found that some sections of the floor had been affected by concrete spalling as indicated in Figure 2 below:

Figure 2: Construction of Irundu Seed Secondary School Under UgIFT Phase II





Photographs taken on 24th March 2026

Issues noted

- Site not restored
- Project not handed over and not in use
- The entrance has cracks

Implication

The contractor's non-compliance with site restoration and correction of defects exposed learners to safety risks and also compromised value for money, hindered effective service delivery, and highlighted serious lapses in performance and oversight accountability.

Management Response

No response was provided

Recommendation

The Contract Manager should instruct the contractor to restore the site to acceptable standards, repair the floor that had been affected by concrete spalling promptly within the defect liability period in accordance with Regulation 52 (1) (b) of the PPDA (Contract) Regulations, 2023.

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

This section will present graphically the scores per area assessed under different audit questions.

3.1. Overall Audit Conclusion

The performance of Buyende District Local Government for the Financial Year 2024/2025 was **Moderately Satisfactory** with an overall weighted average risk rating of **34%**.

The risk rating is as follows:

Table 11: Risk Rating Table

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

3.2. Entity's Performance

The risk rating was weighted to determine the overall risk level of the Entity. The weighting was derived using the average weighted index as shown in Table 12 below:

Table 12: Weighted Score of Buyende District Local Government

Risk Category	No.	No.%	Value (UGX)	Value. %	Weights	Total Weighted Average	
						By No.	By Value
High	0	0	0	0	0.6	0	0
Medium	8	61.5	1,776,287,915	42.7	0.3	18.5	12.8
Low	5	38.5	2,383,373,600	57.3	0.1	3.8	5.7
Satisfactory	0	0	0	0	0	0	0
Total	13	100	4,159,661,515	100	1	22.3	18.5

$$\text{Weighted Average (By no.)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{22.3}{60} \times 100 = 37\%$$

$$\text{Weighted Average (By Value)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{18.5}{60} \times 100 = 31\%$$

$$\text{Combined Weighted Average} = \frac{37+31}{2} = 34\%$$

Figure 3: Risk Rating by Number

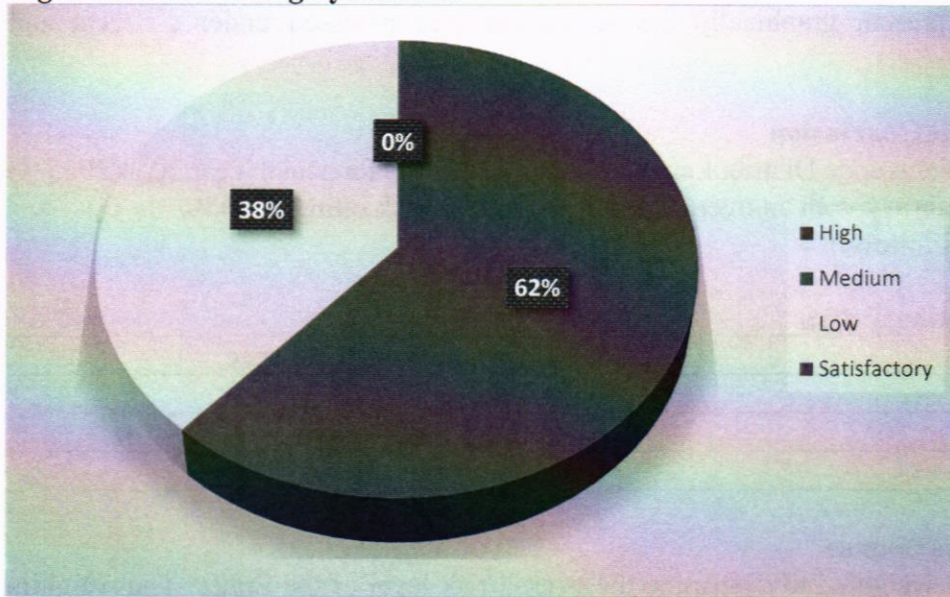
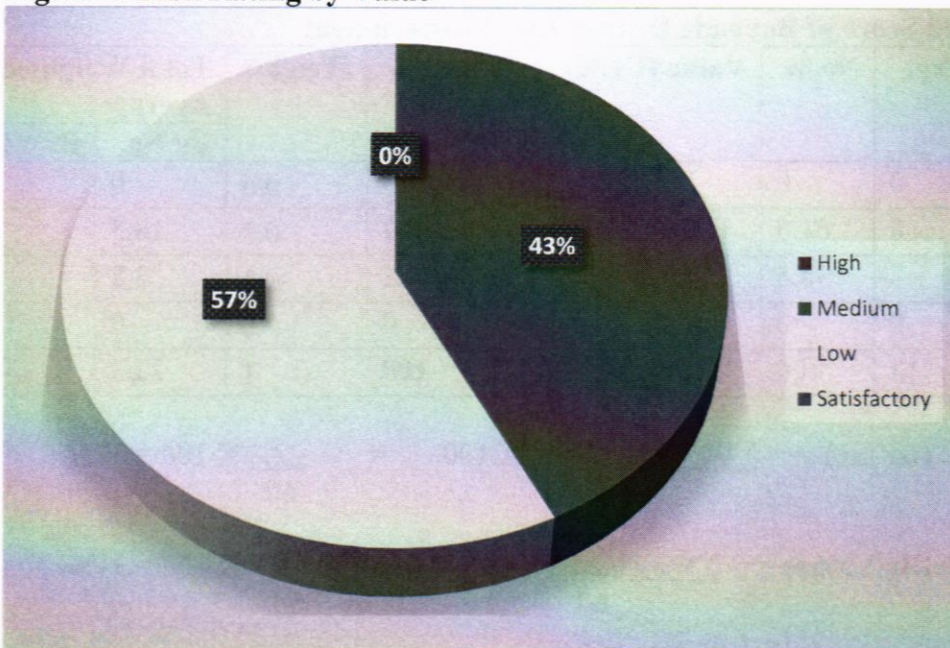


Figure 4: Risk Rating by Value



3.3. Recommended Action Plan

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

Table 13: Action Plan

Origin	Recommended Action	Target Date
Accounting Officer	<ul style="list-style-type: none"> i. Expedite the replacement and appointment of the fifth member to improve the efficiency and effectiveness of the committee in accordance with Section 28 (1) (b) of the PPDA Act, Cap. 205; ii. Take immediate corrective action to close all outstanding recommendations from the FY 2022/2023 audit report (issued 19th June 2024) by assigning each partially implemented and not implemented recommendation to a named responsible officer, setting clear completion deadlines, and submitting verifiable evidence of implementation to PPDA; and iii. Fast-track the disposal of old assets to its logical conclusion in accordance with Regulation 3 of the PPDA (Disposal of Public Assets) Regulations, 2023. 	
The Contracts Committee	Approve all procurement requisitions promptly. This measure is essential to prevent unnecessary delays in the procurement process and to ensure the timely delivery of services in accordance with Section 51 of the PPDA Act, Cap. 205.	
Procurement and Disposal Unit	<ul style="list-style-type: none"> i. Use the right bidding document in accordance with the respective procurement categories in line with Regulations 42-45 of the PPDA (Rules and Methods of Procurement for Supplies, Works and Non-consultancy services) Regulations, 2023; ii. Submit reports on the procurement and disposal activities undertaken by the Procurement and Disposal Entity every month using the e-reporting link and in the format of Form 2 of the Schedule by the 15th day of the following month, and should include information on the providers who undertook the procurement in accordance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023; and iii. Prepare comprehensive, clear and fully compliant evaluation criteria in the bidding documents in a manner that leaves no doubt or assumption by a bidder in accordance with Regulation 42 of the PPDA (Rules and Methods of Procurement for Supplies, Works and Non-consultancy Services) Regulations, 2023. 	
The Evaluation Committee	Strictly adhere to the set evaluation criteria in accordance with Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023	

Origin	Recommended Action	Target Date
User Departments	Prepare Contract Management Plans promptly to guide contract management in accordance with Regulation 50 (3) of the PPDA (Contract) Regulations, 2023.	

ANNEX 1: CASE BY CASE ANALYSIS

No.	HIGH RISK CONTRACTS	REASONS FOR HIGH RISK
No.	MEDIUM RISK CONTRACTS	REASONS FOR MEDIUM RISK
1.	<p>BUYE830/WRKS 2024-25/00043 Construction of Piped Water Supply System at Namusita Phase II Under RWSCG FY 2024-25 Method of Proc: RFQ Service Provider: Virmar Technical Investments Ltd Contract value UGX: 403,621,690</p>	<ul style="list-style-type: none"> • Procurement above the procurement plan value • Failure to prepare and sign the Code of Ethical Conduct • Change of the Evaluation Committee • Failure to prepare contract implementation plan form 49
2.	<p>BUYE830/SUPLS/2024-25/00019 Construction of Irundu Administration Block Phase II at Irundu Town Council Under DDEG. Method of Proc: ODB Service Provider: SimuTech Investment s (u) Ltd Contract value UGX: 207,505,000</p>	<ul style="list-style-type: none"> • Inadequate bidding documents • Failure to prepare and sign the Code of Ethical Conduct • Change of the Evaluation Committee • Failure to prepare contract implementation plan form 49
3.	<p>BUYE830/SUPLS/2024-25/00011 Construction of Kidera Market Under DDEG Method of Proc: RFQ Walltech Investments Ltd Contract value UGX: 379,993,435</p>	<ul style="list-style-type: none"> • Delays in the procurement process • Inadequate bidding documents • Failure to prepare contract implementation plan form 49
4.	<p>BUYE830/WRKS/202 4-25/00015 Renovation of Two Classroom Blocks at Nabisiki and Ngole Primary School Under SMG Method of Proc: RFQ Service Provider: Bigabeera Consult (U) Ltd Contract value UGX: 151,275,000</p>	<ul style="list-style-type: none"> • Delays in the procurement process • Inadequate bidding documents • Irregularities at the evaluation stage • Failure to prepare contract implementation plan form 49
5.	<p>BUYE830/WRKS/2023-24/00009 Deep Borehole Sitting, Drilling. Pump Testing, Casting and Installation of 10 Boreholes Under Rwschg Lot 1. Method of Proc: RFQ Service Provider: MSR Technologies (U) Ltd Contract value UGX: 244,000,000</p>	<ul style="list-style-type: none"> • Delays in the procurement process • Inadequate bidding documents • Failure to prepare contract implementation plan form 49
6.	<p>BUYE830/WRKS/2024-25/00004 Construction of Two-Classroom Block with Office and Store at Miseru Primary Method of Proc: RFQ Service Provider: Joda Contractors Ltd Contract value UGX: 104,000,000</p>	<ul style="list-style-type: none"> • Inadequate bidding documents • Irregularities at the evaluation stage • Failure to prepare contract implementation plan form 49
7.	<p>BUYE830/SUPLS /2024-25/00023</p>	<ul style="list-style-type: none"> • Delays in the procurement process • Inadequate bidding documents

	Supply And Delivery of Assorted Medical Equipment to Ndolwa Hc III Under PHC FY 2024-25. Method of Proc: RFQ Service Provider: Circular Supplies Ltd Contract value UGX: 121,095,000	<ul style="list-style-type: none"> • Irregularities at the evaluation stage • Failure to prepare contract implementation plan form 49
8.	BUYE830/SUPLS/2024-25/00004 Supply and Delivery of Assorted Office ICT, Library and Science laboratory furniture to Gumpi and Irundu Seed Schools under UgIFT FY 2024-2025 LOT 1 Method of Proc: RFQ Service Provider: MFI Document Solutions Ltd Contract value UGX: 164,797,790	<ul style="list-style-type: none"> • Procurement outside the procurement plan • Delays in the procurement process • Change of the Evaluation Committee • Failure to prepare contract implementation plan form 49
No.	LOW RISK CONTRACTS	REASONS FOR LOW RISK
1.	BUYE830/WRKS/2024-25/00006 Construction of Two-Classroom Block Without Office and Store at Nabisiki Primary School Under SFG. Method of Proc: RFQ Service Provider: Robich Engineering Services Ltd Contract value UGX: 94,379,000	<ul style="list-style-type: none"> • Inadequate bidding documents • Failure to prepare contract implementation plan form 49
2.	BUYE830/WRKS/2024-25/00008 Construction of Two-Classroom Block Without Office and Store at Ntaala Primary School Under SFG. Method of Proc: RFQ Service Provider: Ocean One (U) Ltd Contract value UGX: 93,000,000	<ul style="list-style-type: none"> • Inadequate bidding documents • Failure to prepare contract implementation plan form 49
3.	BUYE830/WRKS/2 024-25/00001 Construction of Gumpi Seed Secondary School Under UgIFT Phase 11. Method of Proc: ODB Service Provider: Mosiah Consults Ltd Contract value UGX: 975,000,000	Failure to prepare contract implementation plan form 49
4.	BUYE830/WRKS 2024-25/00010 Deep Borehole Sitting Drilling, Pump Testing. Casting And Installation Of 10 Boreholes Under RWSCG LOT 2. Method of Proc: RFQ Service Provider: KLR (U) Ltd Contract value UGX: 245,994,600	Failure to prepare contract implementation plan form 49
5.	BUYE 830/WRKS/2024-25/00002 Construction of Irundu Seed Secondary School Under UgIFT Phase II Method of Proc: ODB Service Provider: Bato NK Technical Consult Ltd	Failure to prepare contract implementation plan form 49

	Contract value UGX: 975,000,000	
No.	SATISFACTORY CONTRACTS	

ANNEX 2: PROCUREMENT AND DISPOSAL SAMPLE LIST FOR BUYENDE DISTRICT LOCAL GOVERNMENT FOR FINANCIAL YEAR 2024/2025

No.	Proc Reference No	Subject of Procurement	Method of Proc	Date of award	Service Provider	Contract Amount (UGX)
1.	BUYE830/WRKS/2024-25/00001	Construction of Gumpi Seed Secondary School Under UgIFT Phase 11.	ODB	30 th October 2024	Mosiah Consults Ltd	975,000,000
2.	BUYE830/WRKS/2024-25/00043	Construction of Piped Water Supply System at Namusita Phase II Under RWSCG FY 2024-25	RFQ	8 th April 2025	Virmar Technical Investments Ltd	403,621,690
3.	BUYE830/SUPLS/2024-25/00019	Construction of Irundu Administration Block Phase II at Irundu Town Council Under DDEG.	ODB	13 th March 2025	SimuTech Investment s (u) Ltd	207,505,000
4.	BUYE 830/WRKS/2024-25/00002	Construction of Irundu Seed Secondary School Under UgIFT Phase II	ODB	30 th October 2024	Bato NK Technical Consult Ltd	975,000,000
5.	BUYE830/SUPLS/2024-25/00011	Construction of Kidera Market Under DDEG	RFQ	13 th March 2025	Walltech Investments Ltd	379,993,435
6.	BUYE830/WRKS/2024-25/00015	Renovation of Two Classroom Blocks at Nabisiki and Ngole Primary School Under SMG	RFQ	7 th January 2025	Bigabeera Consult (U) Ltd	151,275,000
7.	BUYE830/WRKS/2023-24/00009	Deep Borehole Sitting, Drilling. Pump Testing, Casting and Installation of 10 Boreholes Under Rwschg Lot 1.	RFQ	7 th January 2025	MSR Technologies (U) Ltd	244,000,000
8.	BUYE830/WRKS 2024-25/00010	Deep Borehole Sitting Drilling, Pump Testing. Casting And Installation Of 10 Boreholes Under RWSCG LOT 2.	RFQ	7 th January 2025	KLR (U) Ltd	245,994,600
9.	BUYE830/WRKS/2024-25/00008	Construction of Two-Classroom Block Without Office and Store at Ntaala Primary School Under SFG.	RFQ	7 th January 2025	Ocean One (U) Ltd	93,000,000
10.	BUYE830/WRKS/2024-25/00004	Construction of Two-Classroom Block with Office and Store at Miseru Primary	RFQ	7 th January 2025	Joda Contractors Ltd	104,000,000

No.	Proc Reference No	Subject of Procurement	Method of Proc	Date of award	Service Provider	Contract Amount (UGX)
11.	BUYE830/SUPLS/2024-25/00023	Supply And Delivery of Assorted Medical Equipment to Ndolwa Hc III Under PHC FY 2024-25.	RFQ	8 th April 2025	Circular Supplies Ltd	121,095,000
12.	BUYE830/WRKS/2024-25/00006	Construction of Two-Classroom Block Without Office and Store at Nabisiki Primary School Under SFG.	RFQ	7 th January 2025	Robich Engineering Services Ltd	94,379,000
13.	BUYE830/SUPLS/2024-25/00004	Supply and Delivery of Assorted Office ICT, Library and Science laboratory furniture to Gumpi and Irundu Seed Schools under UgIFT FY 2024-2025 Lot 1.	RFQ	13 th March 2025	MFI Document Solutions Ltd	164,797,790
	TOTAL					4,159,661,515

ANNEX 3: RISK RATING CRITERIA

RISK	DESCRIPTION	AREA	IMPLICATION
HIGH	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. Significant deviations from established policies and principles and/or generally accepted industry standards will normally be rated "high".	Planning: Lack of or failure to procure within the approved plan	This implies emergencies and the use of the direct procurement method, which affects competition and value for money.
		Bidding Process: Use of wrong/inappropriate procurement methods, failure to seek Contracts Committee approvals and usurping the powers of the PDU.	This implies use of less competitive methods which affects transparency, accountability and value for money.
		Evaluation: Use of inappropriate evaluation methodologies or failure to conduct evaluation.	This implies financial loss caused by awarding contracts at higher prices or shoddy work caused by failure to recommend award to a responsive bidder.
		Record Keeping: Missing procurement files and missing key records on the files namely; solicitation document, submitted bids, evaluation report and contract.	This implies that one cannot ascertain the audit trail namely; whether there was competition and fairness in the procurement process.
		Fraud/forgery: Falsification of Documents	This implies lack of transparency and value for money.
		Contract Management: Payment for shoddy work or work not delivered.	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
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	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	This implies lack of efficiency, standardisation and avoiding competition.

RISK	DESCRIPTION	AREA	IMPLICATION
	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.	receipts of bids, usage of non-pre-qualified firms and splitting procurement requirements.	
		Procurement Structures: Lack of procurement structures	This implies a lack of independence of functions and powers and interference in the procurement process.
		Record Keeping: Missing Contracts Committee records and incomplete contract management records.	This implies that one cannot ascertain the audit trail namely; whether the necessary approvals were obtained in a procurement process.
		Contract and Contract Management: Failure to appoint Contract Supervisors, failure to seek the Solicitor General's approval for contracts above UGX. 200 million and lack of notices of Best Evaluated Bidders.	This leads to unjustified contract amendment and variations which lead to unjustified delayed contract completion and lack of value for money. Bidders are not given the right of appeal.
		Failure by the Entity to incorporate in the solicitation document aspects of gender, social inclusion, environment, health and safety. Aspects of gender, social inclusion, environment, health and safety not covered by the contractor during 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	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.

RISK	DESCRIPTION	AREA	IMPLICATION
	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.		

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.