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

REPORT ON THE COMPLIANCE INSPECTION OF ALEBTONG DISTRICT LOCAL GOVERNMENT FOR FINANCIAL YEAR 2024/2025

JUNE 2026

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ACRONYMS

ESHS	Environmental, Social, Health and Safety
FY	Financial Year
GCC	General Conditions of Contract
Ltd.	Limited
PDU	Procurement and Disposal Unit
SCC	Special Conditions of Contract
UGX	Uganda Shillings

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a compliance inspection of Alebtong District Local Government for the financial year 2024/2025 and reviewed ten procurement and disposal transactions.

The overall objective of the compliance inspection was to assess and establish the degree of compliance of the Entity's procurement system and processes with the provisions of the PPDA Act, Cap. 205, PPDA Regulations, 2023, PPDA Guidelines, 2024 and the level of procurement performance over the inspection period.

From the findings of the compliance inspection, the performance of Alebtong District Local Government for the FY 2024/2025 was **moderately satisfactory** with an overall weighted average risk rating of 56%. The risk rating was weighted to determine the overall risk level of the Entity as detailed in Chapter 3 of the report.

Despite the moderately satisfactory performance, the following key exceptions were noted during the inspection:

1. The Entity failed to fully implement 56.25% of the recommendations from the PPDA FY 2023/2024 Audit Report, leaving ten (20.83%) recommendations partially implemented and 17 (35.42%) recommendations unimplemented. This violated Section 10 (1) (a) of the PPDA Act, Cap. 205 and showed a lack of willingness within the Entity to improve the performance of the procurement and disposal function.

2. Execution of four procurements worth UGX. 301,548,327 outside the Entity's approved procurement plan for the financial year 2024/2025, contrary to Section 60 (10) of the PPDA Act, Cap. 205. This anomaly can lead to accumulation of avoidable domestic arrears and the diversion of resources from budgeted priorities to fund unplanned items.

3. Failure to report 77 procurements worth UGX. 1,763,727,584 executed during the financial year 2024/2025, contrary to Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023. This anomaly impeded regulatory oversight and undermined the principles of transparency and accountability in public procurement.

4. Contrary to Regulation 54 (4) and (6) of the PPDA (Contracts) Regulations, 2023, the Accounting Officer irregularly issued a single contract amendment that increased the contract sum by 29.1% (i.e., from UGX. 303,392,794 to UGX. 391,652,046) in the low-cost sealing of 0.6km section along Okodi Acur Road. This variation exceeded the statutory 15% threshold and was executed without evidence of: funding commitment for the additional UGX. 88,259,252 and obtaining the mandatory approvals from the Contracts Committee and the Attorney General. This omission stripped away mandatory legal checks rendering the amendment legally unenforceable while creating unbacked liabilities that risked the accumulation of UGX. 88,259,252 in domestic arrears.

5. Contrary to Clauses 29 and 31 of the General Conditions of Contract, the Contract Managers failed to enforce the implementation of ESHS requirements in five procurements worth UGX.

841,844,655, for example, revegetation of cleared areas after construction, placement of hazard notices at the sites, among others. Non-implementation of ESHS activities exposed stakeholders to significant risks and costs, including accidents and environmental damage during project execution.

6. Non-disposal of obsolete assets contrary to Regulation 2 (1) and (2) of the PPDA (Disposal of Public Assets) Regulations, 2023. Failure to dispose of unserviceable assets hinders the Entity from achieving value for money, because asset value is lost through continued deterioration, theft, or vandalism.

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

1. The Accounting Officer should:
   i) Take corrective action to implement all the Authority's recommendations through establishment of a tracking register and the assignment of unimplemented & partially implemented recommendations to responsible officers with strict timelines for completion and a requirement for quarterly progress reports, in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205.
   ii) Regularly monitor and review the implementation of the procurement plan and task the Head, Procurement and Disposal Unit to initiate timely amendments/updates whenever changes occur in accordance with Section 60 (7) of the PPDA Act, Cap. 205, and Regulation 4 of the PPDA (Procurement Planning) Regulations, 2023.
   iii) Conduct provider appraisals and engagements to determine why providers invited for bidding opportunities are unwilling to submit bids to the Entity, and develop strategies to increase competition in line with Section 49 of the PPDA Act, Cap. 205.
   iv) Task the District Engineer and Internal Auditor to measure the actual physical works executed on the Okodi Acur Road. If the findings reveal that the excess UGX. 88,259,252 is not supported by the work on ground, then a 14-day demand notice should be issued to the contractor, Oryem Can Company Limited, to recover the funds. Evidence of funds recovered should be submitted to the Authority.
   v) In future procurements, comply with the provisions in Regulations 54 (4) and (6) of the PPDA (Contracts) Regulations, 2023 regarding contract amendment.
   vi) Constitute a Board of Survey to identify obsolete assets to guide asset disposal planning in accordance with Regulation 2 (1) and (2) of the PPDA (Disposal of Public Assets) Regulations, 2023.

2. The Head, Procurement and Disposal Unit should:
   i) Submit monthly reports to the Authority no later than the 15th day of the following month in compliance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023.
   ii) Prepare a disposal plan to support the commencement of disposal of obsolete items in accordance with Regulation 2 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023.

3. Contract Managers should oversee the implementation of ESHS requirements and document them in compliance with the Bills of Quantities and Clauses 29 and 31 of the General

Conditions of Contract. Failure by the contractors to comply should result into recovery of the ESHS funds from their retention monies.

Alebtong District Local Government is required to execute the specific corrective measures detailed in the Action Plan found on pages **31** to **33**.

CHAPTER 1: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a compliance inspection of Alebtong District Local Government for the financial year 2024/2025 and reviewed ten sampled procurement and disposal transactions. The inspection involved a review of procurement structures, procurement and asset disposal processes, as well as contract performance following the provisions of the PPDA Act, Cap. 205, PPDA Regulations, 2023 and PPDA Guidelines, 2024.

1.2 Compliance inspection objectives

The overall objective of the compliance inspection was to assess and establish the degree of compliance of the Entity's procurement system, process and disposal with the provisions of the PPDA Act, Cap. 205, PPDA Regulations, 2023, PPDA Guidelines, 2024 and the level of procurement performance over the inspection period.

The specific objectives of the compliance inspection were to:

1. Establish the level of compliance by the Procuring and Disposing Entity with the general provisions of the PPDA Act, Cap. 205, PPDA Regulations, 2023 and PPDA Guidelines 2024;
2. Assess the degree of compliance with the PPDA Act, Cap. 205 and PPDA Regulations, 2023 in the conduct of disposal activities; and
3. Assess the level of efficiency and effectiveness in contract implementation including the application of Environmental, Social, Health and Safety (ESHS) requirements where applicable.

1.3 Structure of the Entity

Alebtong District Local Government is the administrative authority governing Alebtong district, located in the Lango sub-region of Northern Uganda. The district operates under Uganda's decentralization system and manages public services, local economic development, and infrastructure for its population.

According to Section 28 of the PPDA Act, Cap. 205, the Accounting Officer has the overall responsibility for the successful execution of procurement and disposal processes in a Procuring and Disposing Entity. The Accounting Officer of Alebtong District Local Government during the financial year under review was Mr. Franco Olaboro, the Chief Administrative Officer.

The Permanent Secretary/Secretary to the Treasury of the Ministry of Finance, Planning & Economic Development approved the members of the Contracts Committee listed in Table 1 below:

Table 1: Contracts Committee Membership

No.	Name	Job Title	Position on Committee	Date of Appointment
1.	Mr. Francis Epiango	Senior Environmental Health Officer	Chairperson	13th April 2023
2.	Mr. Walter Area	District Staff Surveyor	Member	13th April 2023

No.	Name	Job Title	Position on Committee	Date of Appointment
3.	Mr. Jimmy Omara	District Sports Officer	Member	13th April 2023
4.	Mr. Constant C. Alunga	Senior Assistant Secretary	Member	13th April 2023
5.	Mr. Morris Gleins Ochan	Senior Planner	Member	13th April 2023

According to Section 33 (a) of the PPDA Act, Cap. 205, all procurement or disposal activities of the Procuring and Disposing Entity except adjudication and the award of contract were to be managed by the Procurement and Disposal Unit. The Procurement and Disposal Unit during the financial year under review was headed by Ms. Susan Alok Odepe.

1.4 Scope of the compliance inspection

The inspection involved a review of the procurement process, disposal process, general compliance issues and contract implementation of ten transactions under financial year 2024/25 (***Appendix 1***).

1.5 Methodology

On 4th March 2026, the Entity was notified about the compliance inspection exercise. A sample of ten procurement transactions conducted in the financial year 2024/2025 was selected based on stratified random sampling. A launch meeting was held on 28th March 2026 between the PPDA team and the Entity's officials.

Three officers conducted the inspection exercise under the supervision of the Regional Manager, Northern Region. During the exercise, the team examined records and documents of the sampled procurement transactions. This involved a review of the Entity's procurement/disposal planning, initiation, bidding, evaluation, contract placement and management.

On completion of file review, the team met with various stakeholders to discuss and obtain clarifications on some of the preliminary findings. A debrief meeting was held on 30th March 2026 between the team and the Entity's officials. A management letter was issued to the Entity for management's response on 20th May 2026 and the Entity's responses to the issues raised were received on 29th May 2026.

On completion of data collection and before writing the report, the Regional Manager reviewed the working papers for completeness. The working papers contained a detailed chronology of findings on each of the sampled transactions. This report presents the key findings and conclusions arising from the compliance inspection.

CHAPTER 2: FINDINGS AND RECOMMENDATIONS

2.1 Compliance by the Procuring and Disposing Entity with the general provisions of the PPDA Act, Cap. 205, PPDA Regulations, 2023 and PPDA Guidelines 2024

2.1.1 Failure to implement 56.25% of the Authority's previous audit recommendations

Section 10 (1) (a) of the PPDA Act, Cap. 205 empowers the Authority to issue directives to the relevant Procuring and Disposing Entity to undertake corrective measures. These measures may include addressing and rectifying breaches, suspending the officer responsible for the breach, replacing the Head, Procurement and Disposal Unit or the Chairperson of the Contracts Committee, disciplining the Accounting Officer, and temporarily transferring the procurement and disposal functions to a third-party procurement agency.

The Authority found that the Entity failed implement the previous audit recommendations for the financial year 2023/2024. Out of the 48 audit recommendations made, 11 (43.75%) recommendations were implemented, while 10 (20.83%) recommendations were partially implemented and 17 (35.42%) not implemented as detailed in Table 2 below. This anomaly resulted from weak internal control mechanisms within the Entity and inadequate follow-up by the Accounting Officer to enforce compliance by the responsible officers.

Table 2: Status of implementation of previous audit recommendations for FY 2023/2024

Responsible Officer	Recommended Action	Status	Management Response
Accounting Officer	1. Regularly carryout a review of the implementation of the procurement plan and update the procurement plan in accordance with Section 60 (7) of the PPDA Act, Cap. 205.	Not implemented	*Management noted the finding. Going forward, the Entity is updating the workplan for compliance.* **Authority's comment** There was no copy of any approved updated procurement plan availed to the Authority for verification.
	2. Notify the Secretary to the Treasury/Permanent Secretary, Ministry of Finance, Planning and Economic Development and the Authority of any changes made to the procurement plan and subsequently submit the updated and approved procurement plan to the Authority.	Not implemented	*Management noted the finding. Going forward, the Entity is updating the workplan as required by the PPDA regulations.* **Authority's comment** There was no copy of any approved updated procurement plan availed to the Authority for verification.

Responsible Officer	Recommended Action	Status	Management Response
	3. Seek capacity building from the Authority regarding the review of procurement transactions for the Internal Auditor(s).	Not implemented	*Management noted the finding. Going forward, the Entity has allocated funds this financial year to facilitate the Internal Auditor's training.* **Authority's comment** There was no training schedule availed, nor any evidence of engagement with the Authority for the stated purpose.
	4. Take corrective action and engage all stakeholders to develop strategies for the implementation of all the Authority's recommendations in accordance with Section 10 (1) (a) of the PPDA Act Cap. 205.	Not implemented	*Management noted this for compliance.*
	5. Should not confirm funding for incomplete procurement requisitions without complete statements of requirements proposed/recommended by the User Departments in accordance with Regulation 3 (2) (a) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.	Not implemented	*Management noted this for compliance. Going forward, the Entity is now adhering as per the PPDA regulations.* **Authority's comment** Management did not provide verifiable evidence of compliance, such as, a copy of a recently processed requisition form containing a complete Statement of Requirements.
	6. Should not approve incomplete procurement requisitions, but ensure that requisitions have the balance section filled to confirm the availability of funding to support the procurement in accordance with Regulation 3 (2) (c) of the PPDA (Rules and Methods for Procurement	Partially implemented	*Management noted this for future compliance.*

Responsible Officer	Recommended Action	Status	Management Response
	of Supplies, Works and Non-Consultancy Services) Regulations, 2023.		
	7. Organize a bidder's conference in order to obtain information on the causes of limited participation by bidders in the bidding process of the Entity and also increase bidder awareness.	Not implemented	*Management is now implementing this although under constraints of logistical and administrative challenges.* **Authority's comment** Without documentary evidence, such as, a draft concept note, budget allocations, an official invitation list, or minutes of preparatory meetings, the Authority could not verify any progressive steps taken toward organizing the bidder conferences.
	8. Task the Evaluation Committee members to show cause why disciplinary action should not be taken against them for the irregularities noted in the different procurements.	Partially implemented	*Management noted this for compliance.*
	9. Only sign contract documents after satisfying himself on the correction of any contradictions that may be contained therein.	Partially implemented	*Management noted this for compliance.*
	10. Dispose of all obsolete assets, to avoid further depreciation and attain value for money.	Not implemented	*Management noted the finding. Going forward, the Entity shall identify obsolete assets; prepare a formal disposal plan; explore methods to execute the disposal plan and update the assets register.*
	11. Task contractors to fulfill the conditions of contract effectiveness, such as obtaining the required	Not implemented	*Management noted the finding for future compliance.*

Responsible Officer	Recommended Action	Status	Management Response
	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.		
	12. Terminate the contract, in the event that the contractor does not provide the Performance Securities within the stipulated time in accordance with Regulation 12 (2) of the PPDA (Contracts) Regulations, 2023.	Not implemented	*Management noted the finding for compliance.*
	13. Prevail over the Contract Managers to comprehensively report on the implementation of ESHS requirements in the progress reports. The Environment Officer should not sign on the payment certificates without the inclusion of these requirements in the reports.	Not implemented	*Management noted the finding. This is being implemented in the current financial year with strict adherence.* **Authority's comment** There was no documentary evidence submitted to support the management response.
	14. Prevail over Contract Managers to ensure that reports on contract implementation are prepared and forwarded to the Procurement and Disposal Unit in accordance to Regulation 52 (3) (g) of the PPDA (Contracts) Regulations, 2023.	Not implemented	*The finding was noted for compliance. Going forward, the Entity is implementing it.* **Authority's comment** There was no documentary evidence (i.e., reports) submitted to support the management response.
	15. Task the Contract Managers to show cause why disciplinary action should not be taken against them for failure to ensure contractors implement the contractual activities satisfactorily.	Partially implemented	*Management noted the finding for compliance.*

Responsible Officer	Recommended Action	Status	Management Response
	16. Instruct the District Engineer to share all copies of records and reports on Force Account Mechanism with the Procurement and Disposal Unit; and maintain the records of the works, equipment and supplies in accordance with Section 130 (5) (e) of the PPDA Act, Cap. 205.	Not implemented	*This was implemented.* **Authority's comment** There were no records or reports pertaining to Force Account Mechanism availed to the Authority for verification.
Head, Procurement and Disposal Unit	1. Submit to the Authority monthly procurement and disposal reports and performance data of all procurement transactions including micro procurements, undertaken by the Entity not later than the fifteenth day of the month in accordance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023.	Partially implemented	*This was implemented.* **Authority's comment** The missing June 2025 report availed for verification was inadequate i.e., it was not signed by the Accounting Officer and lacked the requisite Contracts Committee minutes.
	2. Prepare solicitation documents that define the requirements precisely and in a manner that leaves no doubt or assumption by a bidder in regard to the requirements of the Entity in accordance with Regulation 42 (a) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2023.	Not implemented	*Management noted the finding and the recommendation is being implemented in this current financial year (2025/2026).* **Authority's comment** Management did not submit verifiable documentary evidence, specifically the bidding documents for financial year 2025/2026, to substantiate its response.
	3. 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,	Partially implemented	*Noted for compliance. The Entity is now implementing it fully.* **Authority's comment** Management did not submit verifiable documentary evidence, specifically the

Responsible Officer	Recommended Action	Status	Management Response
	Works and Non- Consultancy Services) Regulations, 2023.		bidding documents for financial year 2025/2026, to substantiate its response.
	4. Explore the use of other disposal methods for items that cannot attract value, for example, conversion or classification of an asset that has no residual value, in its current form, in accordance with Regulation 16 and 17 of the PPDA (Disposal of Public Assets) Regulations, 2023.	Not implemented	*Management noted the finding for compliance.*
User Departments	1. Contract Managers should work hand in hand with the Community Development Officers and Labour Officers to ensure the enforcement of social and health safeguards during contract implementation.	Not implemented	*Management noted the finding for future compliance.*
	2. Contract Managers should not initiate payments without following proper documented procedures and approvals in accordance with Regulations 40 and 48 of the PPDA (Contracts) Regulations, 2023.	Partially implemented	*Management noted the finding for future compliance.*
	3. The District Environment Officers should be involved in the planning and contract monitoring to take care of the environmental safeguard requirements.	Partially implemented	*Evidence is available for verification.* **Authority's comment** There was no evidence submitted to support the management response.
	4. The District Engineer should submit the Force Account Mechanism work plans, work programs, estimates and bills of quantities with satisfactory justifications to the Contracts Committee for approval.	Partially implemented	*Implemented.* **Authority's Comment** There was no documentary evidence (e.g., work plans, BoQs submitted to support the management response.

Responsible Officer	Recommended Action	Status	Management Response
Internal Audit	Audit the procurement function in accordance with Regulation 27 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023.	Not implemented	*Management noted the finding. Going forward, the Internal Auditor is now conducting procurement audits.* **Authority's Comment** There was no documentary evidence (i.e., reports) submitted to support the management response.
Contracts Committee	Scrutinize all sections of the bidding documents for completeness and appropriateness before approving them for issue in accordance with Section 28 (1) (e) of the PPDA Act, Cap. 205.	Not implemented	*Management noted the finding for compliance.*
Evaluation Committee	Be vigilant while reviewing the information submitted by the bidders for conformity with the set evaluation criteria, before passing bidders as compliant in accordance with Section 76 (3) of the PPDA Act, Cap. 205.	Partially implemented	*Management noted the finding. Going forward, the Evaluation Committees shall ensure that all bidder information is aligned to the set evaluation criteria.*

Implication

Non-implementation of all the Authority's recommendations showed a lack of willingness within the Entity to improve the performance of the procurement and disposal function.

Recommendation

The Accounting Officer should take corrective action to implement all the Authority's recommendations through establishment of a tracking register and the assignment of unimplemented and partially implemented recommendations to responsible officers with strict timelines for completion and a requirement for quarterly progress reports, in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205.

2.1.2 Failure by the Internal Auditor to audit the procurement and disposal function

Regulation 27 of the PPDA (Procuring and Disposing Entities) Regulations, 2023 requires the Internal Audit Department to audit:

(a) The procurement method and payment made to verify that the supplies, works or services were properly ordered, received, verified and paid for in accordance with the Public Finance Management Act, Cap. 171 and other applicable laws; and

(b) The disposal method to confirm that the disposal was appropriate and that, where applicable, payment to the Procuring and Disposing Entity was effected."

The Authority found that the Internal Auditor did not audit the procurement and disposal function in the financial year 2024/2025. This was due to a breakdown in risk-based audit planning and oversight, where the internal audit function failed to align its annual work plan with the organization's high-risk areas of procurement and disposal.

Implication
Failure to audit the procurement and disposal function compromised the Entity's attainment of value for money for all supplies, works and services procured during the financial year 2024/2025. This omission fundamentally weakens institutional accountability and transparency.

Management Response
Management noted the finding for future compliance.

Authority's comment
The Entity's response was noted but insufficient, because it offered a future commitment without proposed corrective measures.

Recommendation
The Head, Internal Audit Unit should, on a quarterly basis, prioritize audits of the Entity's procurement and disposal procedures during each financial year in accordance with Regulation 27 of the PPDA (Procuring and Disposing Entities) Regulations, 2023.

2.1.3 Implementation of the procurement plan

Section 60 (2) (d) of the PPDA Act, Cap. 205 requires the Procuring and Disposing Entity to plan procurement and disposal rationally including integrating the procurement budget with its expenditure programme; and Section 60 (7) of the PPDA Act, Cap. 205 states that: *"A Procuring and Disposing Entity shall, on a quarterly basis and in any other case, wherever necessary, review and update its procurement plan."*

The Authority established that the Entity implemented 85% of its procurement plan, leaving a balance of UGX. 535,911,967 in unimplemented procurements as presented in Table 3 below:

Table 3: Analysis of procurement spend for Financial Year 2024/2025

Procurement Plan Value (UGX)	3,523,901,037
Total procurement spend value inclusive of VAT (UGX)	2,987,989,070
Procurement Plan Implementation rate (%)	85%
Total Implementation variance (UGX)	**535,911,967**

The implementation rate was primarily driven by two factors: the Entity's failure to report all executed procurements to the Authority and the execution of procurements outside the approved procurement plan as detailed below:

i) Unreported procurements
Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023, mandates the Entity to submit monthly reports on all executed procurement activities and selected providers to the Authority no later than the 15th day of the following month.

The Authority found that the Entity executed 77 procurements worth UGX. 1,763,727,584 (Appendix III) during the financial year 2024/2025, but failed to report them to the Authority as required. This was due to weak internal controls to enforce compliance with the monthly reporting requirement.

Implication
Failure to report to the Authority all procurements executed by the Entity impeded regulatory oversight and undermined the principles of transparency and accountability in public procurement.

Management Response
Management noted the finding for future compliance, with regards to timely submission of monthly reports.

Recommendation
The Accounting Officer should task the Procurement and Disposal Unit to submit monthly reports to the Authority no later than the 15th day of the following month in compliance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023.

ii) Execution of procurements outside the approved procurement plan
Under Section 60 (10) of the PPDA Act, Cap. 205, Entities are prohibited from conducting procurements outside the procurement plan, except in cases of emergency.

The Authority found that four procurements worth UGX. 301,548,327 in Table 4 below, were procured outside the Entity's approved procurement plan for the financial year 2024/2025. This was caused by inadequate coordination in procurement planning and ineffective monitoring mechanisms within the Entity.

Table 4: Procurements undertaken outside the approved procurement plan

No.	Subject of Procurement	Contract Amount (UGX)
1.	Supply and delivery of science kits and chemical reagents for Awei Seed Secondary School.	52,633,000
2.	Renovation of the District Headquarters Administration Block and fencing of staff quarters.	62,397,093
3.	Renovation of staff house at Angetta Health Centre III.	31,230,234
4.	Supply and delivery of ICT equipment for Awei Secondary School.	155,288,000
Total		**301,548,327**

Implication
Executing procurements outside the approved procurement plan could lead to the accumulation of avoidable domestic arrears and the diversion of resources from budgeted priorities to fund unplanned items.

Management Response
The updated procurement workplan is available for verification.

Authority's Comment
The Entity's response was noted, however, the updated procurement plan submitted for verification lacked supporting evidence of the minutes of the Contracts Committee's approval, the Accounting Officer's signature and was not submitted to the Authority in the financial year under review.

Recommendation
The Accounting Officer should regularly monitor and review the implementation of the procurement plan and task the Head, Procurement and Disposal Unit to initiate timely amendments/updates whenever changes occur 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 bidding documents

i) Incomplete clauses in the Special Condition of Contract
Regulation 36 (3) of the PPDA (Contracts) Regulations, 2023 states that: *"A Procuring and Disposing Entity shall state the insurance required, in the bidding documents and the contract and shall require a bidder to include the costs of insurance in the bid."*

The Authority found that the SCC (GCC 13.1) regarding the minimum insurance coverage was left blank in the bidding documents of two procurements worth UGX. 412,808,459 listed in Table 5 below. Specifically, the provision stipulated that:

"The minimum insurance covers shall be:
(a) The minimum cover for insurance of the Works, Plant and Materials is: ………………………
(b) The maximum deductible for insurance of the Works, Plant and Materials is: ………………….
(c) The minimum cover for insurance of Equipment is: …………………………………………………
(d) The maximum deductible for insurance of Equipment is: ……………………………………………
(e) The minimum cover for insurance of property is: ……………………………………………………
(f) The maximum deductible for insurance of property is: ……………………………………………
(g) The minimum cover for personal injury or death insurance is: …………………………………"

This anomaly was caused by lack of attention to detail by the Procurement and Disposal Unit during preparation of bidding documents, combined with insufficient quality assurance review by the Contracts Committee before approval of the bidding documents.

Table 5: Procurements with gaps in the Special Conditions of Contract Clauses

No.	Subject of procurement	Contract Amount (UGX)
1.	Construction of low-cost sealing of 0.6km section along Okodi Acur Road.	303,392,794
2.	Rehabilitation of 4-classroom block at Telela Primary School.	109,415,665
TOTAL		**412,808,459**

Implication
Incomplete insurance requirements created severe financial risk, leaving the Entity with no legal recourse to seek compensation from providers for contract defaults, accidents, or property damage.

Management Response
Management noted the finding and the Authority's recommendations for compliance. In the current financial year, it is being implemented.

Authority's comment
Management's commitment to compliance was noted, however, there was no documentary evidence submitted to the Authority for verification of the implemented corrective action, specifically copies of recent bidding documents showing complete insurance clauses.

Recommendation
The Contracts Committee should scrutinize bidding documents and verify that insurance provisions are specified prior to granting approval of the bidding documents for issuance, as required under Regulation 36 (3) of the PPDA (Contracts) Regulations, 2023.

ii) No Beneficial Ownership Declaration Form
PPDA Circular No. 1 of 2021 on submission of beneficial ownership information for firms (issued on 15th December 2021) requires the beneficial ownership information to be submitted at the time of bidding, either by incorporating it into the bidding forms or by submitting it to the Entity before the contract is signed.

The Authority found that the Entity issued bidding documents without inclusion of Beneficial Ownership Declaration Forms in seven procurements worth UGX. 950,363,379 listed in Table 6 below. Consequently, the Entity signed contracts without obtaining this information from the providers. This oversight by both the Procurement and Disposal Unit and Contracts Committee was attributed to inadequate bidding document reviews.

Table 6: Procurements without Beneficial Ownership Declaration forms

No.	Subject of procurement	Contract Amount (UGX)
1.	Construction of low-cost sealing of 0.6km section along Okodi Acur Road.	303,392,794
2.	Supply of borehole pump parts.	49,951,000
3.	Drilling of eight deep wells.	175,348,000
4.	Design, supply and installation of micro scale irrigation Lot1.	124,100,000
5.	Construction of a 5-stance drainable latrine at Apala Primary School.	28,200,000
6.	Rehabilitation of a 4-classroom block at Telela Primary School.	109,415,665
7.	Construction of a 3-classroom block at Acekene Primary School.	159,955,920
	Total	**950,363,379**

Implication
Failure to obtain beneficial ownership declarations undermines the Government of Uganda's effort to understand and know the persons it is dealing with for purposes of risk mitigation, fighting corruption, fraud and tax evasion to achieve transparency.

Management Response
Management noted the finding and recommendations of the Authority. This current financial year 2025/2026, submission of the Beneficial Ownership Declaration Form is being implemented.

Authority's Comment

Management's response was noted, however, there were no copies of the FY 2025/2026 bidding documents submitted to the Authority for verification of compliance with PPDA Circular No. 1 of 2021 (Submission of Beneficial Ownership Information for firms which are awarded Government contracts) that was issued to all Accounting Officers on 15th December 2021.

Recommendation

The Head, Procurement and Disposal Unit should include the Beneficial Ownership Declaration Form in bidding documents in accordance with PPDA Circular No. 1 of 2021 (Submission of Beneficial Ownership Information for firms which are awarded Government contracts) that was issued to all Accounting Officers on 15th December 2021.

2.1.6 Low bidder participation

Section 49 of the PPDA Act, Cap. 205 requires all procurements to be conducted in a manner that maximises competition and achieves value for money.

The Authority found that the Entity's average bidder participation rate was 15.6% in six procurements worth UGX. 818,796,655 under the Request for Quotation procurement method (see Table 7). Out of the 45 providers invited, only seven submitted bids. This was likely caused by inadequate provider research, supplier engagements, and bidder sensitization regarding bidding procedures.

Table 7: Procurements with low bidder response

No	Subject of procurement	Contract Amount (UGX)	No. of bidders invited	No. of bids received
1.	Construction of low-cost sealing of 0.6km section along Okodi Acur Road.	303,392,794	6	2
2.	Construction of a 5-stance drainable latrine at Apala Primary School.	28,200,000	6	1
3.	Construction of a 3-classroom block at Acekene Primary School.	159,955,920	6	1
4.	Construction of a 4-classroom block at Owalo Primary School.	93,732,276	6	1
5.	Rehabilitation of a 4-classroom block at Telela Primary School.	109,415,665	6	1
6.	Design, supply and installation of micro scale irrigation Lot 1.	124,100,000	15	1
Total		**818,796,655**	**45**	**7**
Average		**N/A**	**7.5**	**1.2**

Implication

Limited bidder participation not only compromised competition and value for money, but also signaled a potential loss of market confidence in the Entity's procurement system.

Management Response

The Request for Quotations were sent to bidders regarding the procurements in question, but the Entity had no control over bids returned. The PDU has always invited at least six bidders and *above as provided by the PPDA regulations. However, management has noted the initiative to conduct provider appraisals in the subsequent financial year.*

Recommendation

The Accounting Officer should conduct provider appraisals and engagements to determine why providers invited for bidding opportunities are unwilling to submit bids to the Entity, and develop strategies to increase competition in line with Section 49 of the PPDA Act, Cap. 205.

2.1.7 Anomalies at the evaluation stage

i) Irregularities in Evaluation Committee nominations and compositions

Section 34 (a) of the PPDA Act, Cap. 205 mandates the Procurement and Disposal Unit to recommend the composition of the Evaluation Committee for approval by the Contracts Committee, while Regulation 2 (2) (b) of the PPDA (Evaluation) Regulations, 2023 requires an Evaluation Committee to have among its members a person from the Procurement and Disposal Unit.

The Authority found that the Accounting Officer nominated Evaluation Committee members throughout the financial year and the composition did not include a representative from the Procurement and Disposal Unit. This was observed in nine procurements worth UGX. 1,131,153,061 listed in Table 8 below. This anomaly occurred due to a misunderstanding of the legal requirements of Evaluation Committee nominations and compositions.

Table 8: Procurements with irregular Evaluation Committee nominations and compositions

No.	Subject of procurement	Contract Amount (UGX)
1.	Drilling of eight deep wells.	175,348,000
2.	Supply of borehole pump parts.	49,951,000
3.	Construction of a five-stance drainable latrine at Apala Primary School.	28,200,000
4.	Rehabilitation of a 4-classroom block at Telela Primary School.	109,415,665
5.	Construction of a 4-classroom block at Owalo Primary School.	93,732,276
6.	Design, supply and installation of micro scale irrigation Lot1.	124,100,000
7.	Construction of a 3-classroom block at Acekene Primary School.	159,955,920
8.	Supply of ICT equipment to Awei Seed School.	155,288,000
9.	Construction of Amugu pipe water scheme.	235,162,200
	Total	**1,131,153,061**

Implications

- Irregular nomination of Evaluation Committee members by the Accounting Officer eroded the independence required in performing procurement functions and heightened conflict of interest.
- The absence of a Procurement and Disposal Unit member on the Evaluation Committee weakened procedural oversight and quality assurance during bid evaluation, potentially leading to contracting unqualified providers.

Management Response

Management noted the findings. Going forward, the Entity shall appoint Evaluation Committees specific for each project in the subsequent financial year, according to the PPDA legal requirements. In this current financial year 2025/2026, we are formally nominating a staff of the PDU to participate in the evaluation processes and approvals are being done by the Contracts Committee.

Authority's Comment

The Entity's response was noted. Notwithstanding management's claim of current compliance through nomination of staff from the Procurement & Disposal Unit, there was no documentation provided to prove that Evaluation Committees were appropriately constituted to include a PDU member.

Recommendations

1. The Procurement and Disposal Unit should recommend, in writing, the composition of the Evaluation Committee for each procurement, in accordance with Section 34 (a) of the PPDA Act, Cap. 205.
2. The Contracts Committee should reject Evaluation Committee compositions that do not include a representative from the Procurement and Disposal Unit, as required by Regulation 2 (2) (b) of the PPDA (Evaluation) Regulations, 2023.

ii) Failure to use standard evaluation report formats and to prepare meeting minutes

Regulation 12 (5) of the PPDA (Evaluation) Regulations, 2023 requires that evaluation report for the technical compliance evaluation method to be prepared using Form 14. Furthermore, Regulation 4 (12) of the PPDA (Evaluation) Regulations, 2023 requires the minutes of the Evaluation Committee's meetings to be annexed to the evaluation reports.

The Authority found that the Evaluation Committees failed to prepare evaluation reports using the standard Form 14, and lacked the required meeting minutes in nine procurements worth UGX. 1,199,383,655 listed in Table 9 below. This oversight was attributed to the Chairpersons of the Evaluation Committees, who are responsible for ensuring that evaluation reports are complete, standardized and that all proceedings are properly documented.

Table 9: Procurements with non-standard evaluation report formats and no minutes

No.	Subject of procurement	Contract Amount (UGX)
1.	Low-cost sealing of 0.6km section along Okodi Acur Road.	303,392,794
2.	Supply of borehole pump parts.	49,951,000
3.	Drilling of eight deep wells.	175,348,000
4.	Design, supply and installation of micro scale irrigation Lot1.	124,100,000
5.	Construction of a 5-stance drainable latrine at Apala Primary School.	28,200,000
6.	Rehabilitation of a 4-classroom block at Telela Primary School.	109,415,665
7.	Supply of ICT equipment to Awei Seed School.	155,288,000
8.	Rehabilitation of a 4-class room block at Owalo Primary School.	93,732,276
9.	Construction of a 3-classroom block at Acekene Primary School.	159,955,920
	Total	**1,199,383,655**

Implication
Failure to use the standard Form 14 and document meeting proceedings undermined the procedural requirements and erased the inspection trail necessary to prove transparency, accountability and objectivity in bid evaluations.

Management Response
Management noted the findings. Going forward, starting with this current financial year, the Evaluation Committees will prepare evaluation reports and minutes as per the PPDA (Evaluation) Regulations, 2023.

Recommendations
The Chairperson of the Evaluation Committee should enforce preparation of:
1. Evaluation reports using the standard Form 14 for the technical compliance evaluation method in accordance with Regulation 12 (5) of the PPDA (Evaluation) Regulations, 2023.
2. Minutes of bid evaluation proceedings to affirm that decisions are properly supported and verifiable in accordance with Regulation 4 (12) of the PPDA (Evaluation) Regulations, 2023.

2.1.8 Failure to seek the Solicitor General's approval for the contract above UGX. 200 million

Regulation 6 (1) (f) of the PPDA (Contracts) Regulations, 2023 states that: *"A Procuring and Disposing Entity shall not issue a contract, purchase order, or other communication in any form, conveying acceptance of a bid that binds a Procuring and Disposing Entity to a contract with a provider, except where all the relevant agencies, including, where applicable, the Attorney General, make the necessary approval of the contract."*

The Authority found that on 8th January 2025, the Entity signed a UGX. 235,162,200 contract with Allianz Limited for the construction of the Amugu Piped Water Scheme without obtaining the required Solicitor General's approval. This statutory violation was caused by a failure in internal compliance controls and oversight by the Accounting Officer, who signed the contract before securing mandatory legal clearance.

Implication
The signed contract was deemed null and void to the extent of its inconsistency with the law.

Management Response
Management noted the finding for future compliance. Going forward, and in this current financial year, all projects above UGX. 200 million will be submitted to the Solicitor General for approval.

Recommendation
The Accounting Officer should obtain approval from the Attorney General/Solicitor General for all contracts above UGX. 200 million prior to contract signing, in accordance with Regulation 6 (1) (f) PPDA (Contracts) Regulations, 2023.

2.2 Compliance with the PPDA Act, Cap. 205 and PPDA Regulations, 2023 in the conduct of disposal activities

1.3.1 Failure to dispose of obsolete items

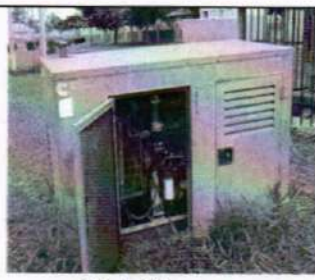
In accordance with Regulations 2 (1) and (2) of the PPDA (Disposal of Public Assets) Regulations, 2023, an Accounting Officer is required to cause a review of the Entity's public assets during each financial year to identify items earmarked for disposal in the subsequent financial year. To facilitate this identification process, the Entity is authorized to utilize either a formally constituted board of survey or the respective User Department.

The Authority found that the Entity did not earmark any assets for disposal in the financial year 2024/2025. However, a physical asset inspection confirmed the presence of unserviceable assets due for disposal, as shown in Figure 1 below. This non-compliance was caused by the lack of proactive annual asset review and planning by the Accounting Officer; and the failure to constitute a Board of Survey for the financial year 2024/2025.

Figure 1: Assets due for disposal as at 30th March 2026

Motor vehicle

Motorcycles



Metallic case

Implication

Failure to dispose of unserviceable assets hinders the Entity from achieving value for money, because asset value is lost through continued deterioration, theft, or vandalism.

Management Response

Management noted the findings and the Authority's recommendations. For better compliance, the PDU shall prepare a disposal plan when the Board of Survey identifies the assets due for disposal and User Departments submit initiations of the disposal process within the provisions of the PPDA regulations on disposal process.

Recommendations

The Accounting Officer should:

1. Constitute a Board of Survey to identify obsolete assets to guide asset disposal planning in accordance with Regulation 2 (2) of the PPDA (Disposal of Public Assets) Regulations, 2023.
2. Instruct the Head, Procurement and Disposal Unit to prepare a disposal plan to support the commencement of disposal of obsolete items in accordance with Regulation 2 (1) 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, where applicable

2.3.1 Failure to enforce contract performance

Regulation 52 (3) (a) (i) of the PPDA (Contracts) Regulations, 2023 states that: *"For the purposes of regulation (1), a Contract Manager shall ascertain that the provider meets all the performance or delivery obligations in accordance with the terms and conditions of the contract."*

The Authority found anomalies in two procurements worth UGX. 458,680 as detailed in Table 10 below, due to weak contract administration.

Table 10: Procurements with contract management anomalies

No.	Subject of procurement	Contract Amount (UGX)	Exceptions
1.	Supply of ICT equipment to Awei Seed School by St. Mary's Computer Technologies Limited.	155,288,000	**Delayed delivery of supplies** SCC (GCC 12) of the contract stipulated a delivery period of 30 days after contract signing. Whereas, the contract was signed on 19th March, 2025, the Authority established that the provider, St. Mary's Computer Technologies Limited, delivered the equipment on 27th May 2025, causing a delay of 19 working days. Furthermore, the Entity did not penalize the contractor for the delayed delivery contrary to SCC (GCC 28) of the contract which provided that: *"Liquidated damages shall apply at a rate of 0.05% of the contract price per week, capped at 5% of the contract price."* **Management Response** *The ICT block in Awei Seed School was not fully complete to receive the ICT equipment by that timeline in the contract document and the District had limited space to accommodate the supplies. However, the contractor was ready to supply the equipment before the stipulated time frame.* **Authority's Comment** The Entity's response was noted; however, no change order for extension of time was issued by the Entity to formally vary the delivery timeline in the contract.
2.	Construction of low-cost sealing of 0.6km section along Okodi Acur Road.	303,392,794	**Failure to enforce submission of the Performance Securing Declaration** Regulation 52 (3) (a) (ii) of the PPDA (Contracts) Regulations, 2023 states that: *"For the purposes of regulation (1), a Contract Manager shall ascertain that the provider submits all the required documentation in accordance with the terms and conditions of the contract."* The Authority found that the Contract Manager failed to task the provider, Oryem Can Co. Limited to submit the Performance Securing Declaration as required by SCC (GCC 61.1) of the contract.

No.	Subject of procurement	Contract Amount (UGX)	Exceptions
			Management Response *Management noted the finding. Going forward, the Entity shall ensure that the Contract Managers enforce adherence to the stipulated conditions in the contract agreements.*
	Total	**458,680,794**	

Implications

- The delayed delivery of the ICT equipment disrupted subsequent project timelines and dependencies, ultimately compromising Awei Seed School's operational efficiency.
- Failure to obtain a Performance Securing Declaration left the Entity without legal recourse to hold the contractor accountable in the event of non-performance or breach of contract.

Recommendations

Contract Managers should in future procurements:

1. Submit requests for contract amendment to the Procurement and Disposal Unit and obtain approval from the Contracts Committees in cases where justifiable failure to deliver occurs, in accordance with Regulation 52 (3) (c) of the PPDA (Contracts) Regulations, 2023.
2. Task the contractors to submit Performance Securing Declarations in accordance with the terms and conditions of contract and Regulation 52 (3) (a) (ii) of the PPDA (Contracts) Regulations, 2023.

2.3.2 Failure to prepare contract management plans

Regulation 50 (3) of the PPDA (Contracts) Regulations, 2023 requires Contract Managers to prepare and submit contract management plans using Form 49. The Authority found that the Contract Managers failed to prepare contract management plans in seven procurements worth UGX. 740,702,861 listed in Table 11 below. This anomaly was due to the Contract Managers' disregard of the legal obligations to prepare contract management plans using Form 49.

Table 11: Procurements without contract management plans

No.	Subject of procurement	Contract Amount (UGX)
1.	Supply of borehole pump parts.	49,951,000
2.	Drilling of eight deep wells.	175,348,000
3.	Design, supply and installation of micro scale irrigation Lot 1.	124,100,000
4.	Construction of a 3-classroom block at Acekene Primary School.	159,955,920
5.	Construction of a 4-classroom block at Owalo Primary School.	93,732,276
6.	Construction of a 5-stance drainable latrine at Apala Primary School.	28,200,000
7.	Rehabilitation of a 4-classroom block at Telela Primary School.	109,415,665
	Total	**740,702,861**

Implication

Failure by Contract Managers to prepare contract management plans impaired the Entity's oversight of project milestones, progress, and deliverables.

Management Response

The contract management plans are available for verification.

Authority's Comment

While the Entity's response was noted, the submitted documentation remained insufficient because the forms were completed and signed without dates by the Road Inspector, who was not the designated Contract Manager for the procurements listed in Table 10 above.

Recommendation

Contract Managers should upon receipt of the contracts, prepare contract management plans using Form 49 in accordance with Regulation 50 (3) of the PPDA (Contracts) Regulations, 2023.

2.3.3 Failure by contractors to submit work programs

SCC (GCC 36.1) of the contract required the contractor to submit work programs. The Authority found that the contractors implemented works without submission of work programs in three procurements worth UGX. 602,840,794 listed in Table 12 below. This was due to the Contract Managers' failure to enforce contractors' compliance with the terms and conditions of the contract under SCC (GCC 36.1).

Table 12: Procurements executed without work programs

No.	Subject of procurement	Name of contractor	Contract Amount (UGX)	Requirement under SCC (GCC 36.1)
1.	Construction of low-cost sealing of 0.6km section along Okodi Acur Road.	Oryem Can Company Limited	303,392,794	For cases No.s 1 & 2: Submit a program of works within 07 days of contract signature.
2.	Design, supply and installation of micro scale irrigation Lot 1.	Brueilex Group of Companies Ltd.	124,100,000	
3.	Drilling of eight deep wells.	Vivian Technologies Ltd.	175,348,000	Submit a program of works within 2 weeks of delivery of contract.
	Total		**602,840,794**	

Implication

Without a works program, the Contract Managers could not effectively track project sequences, timelines, or resource deployment, leading to a breakdown in contract management.

Management Response

The work programs are available for verification.

Authority's Comment

The Entity did not submit documentary evidence to support the management response.

Recommendations

Contract Managers should in future procurements:

1. Task contractors to submit work programs as per the terms and conditions of the contract before contract implementation begins, in accordance with Regulation 52 (3) (a) (ii) of the PPDA (Contracts) Regulations, 2023.
2. Penalize contractors who fail to submit work programs by invoking the penalty clauses on submission of work programs in accordance with the terms and conditions of contract, is so stated.

2.3.4 Non-implementation of ESHS requirements

Section 66 of PPDA Act, Cap. 205 mandates the Procuring and Disposing Entity to consider environmental protection, social inclusion and stimulating innovation, throughout the procurement process. In addition, Clause 29 of the General Conditions of Contract (GCC) required the contractors to implement the Environmental and Social Management Plan and to take all reasonable steps to protect the environment, and GCC 31 required the contractors to take all reasonable precautions to maintain the health and safety of its personnel.

The Authority found that the Contract Mangers failed to enforce the implementation of ESHS requirements in five procurements worth UGX. 841,844,655 as detailed in Table 13 below. This omission stemmed from the lack of structured ESHS monitoring checklists and reporting templates within the Entity's contract management framework, leaving Contract Managers without practical tools to track and enforce compliance.

Table 13: Procurements with unimplemented ESHS requirements

<table>
<tr><th>No.</th><th>Subject of procurement</th><th>Contract Amount (UGX)</th><th>Exceptions</th></tr>
<tr><td>1.</td><td>Construction of low-cost sealing of 0.6km section along Okodi Acur Road by Oryem Can Company Limited.</td><td>303,392,794</td><td>The Authority was not availed with evidence, specifically compliance reports, regarding the implementation of ESHS requirements; despite a total allocation of UGX. 9,560,000 provided for environmental mitigation under Bill No.1 (Elements 17–18) and Bill No.5 (Element 56.04) of the contractor's Bills of Quantities (BoQs), as detailed below:
<table>
<tr><th>Item No.</th><th>Environmental mitigation/element</th><th>Amount (UGX)</th></tr>
<tr><td>17.01</td><td>Environmental management, planning and reporting.</td><td>1,000,000</td></tr>
<tr><td>18.01</td><td>Provide qualified Safety Officer to deal with OHS, HIV/AIDS and gender management, including transport.</td><td>1,600,000</td></tr>
<tr><td>18.02(a)</td><td>Information, education and consultation campaigns including</td><td>1,600,000</td></tr>
</table>
</td></tr>
</table>

<table>
<tr><th>No.</th><th>Subject of procurement</th><th>Contract Amount (UGX)</th><th>Exceptions</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td></td><td>irregular distribution of condoms to workforce.</td><td></td></tr>
<tr><td>18.02(b)</td><td>Provide, maintain and operate STD and HIV/AIDS clinic or make alternative arrangements with existing local clinic.</td><td>1,600,000</td></tr>
<tr><td>56.04 (a)</td><td>Planting of grass cuttings (paspalum).</td><td>60,000</td></tr>
<tr><td>56.04 (b) i</td><td>Nursery sods (Paspalum).</td><td>300,000</td></tr>
<tr><td>56.06</td><td>Watering the already planted grass, trees and shrubs planted.</td><td>2,500,000</td></tr>
<tr><td>56.09 (a)</td><td>Providing the trees and shrubs (Eucalyptus).</td><td>200,000</td></tr>
<tr><td>56.09 (b)</td><td>Planting and establishing (i) Trees.</td><td>200,000</td></tr>
<tr><td>56.10</td><td>Extra works for landscaping.</td><td>500,000</td></tr>
<tr><td colspan="2">TOTAL</td><td>9,560,000</td></tr>
</table>

<u>Management Response</u>
The progress reports are available for verification

Authority's Comment
The completion report submitted by the Entity did not contain any information on the implementation of ESHS measures to demonstrate that the UGX. 9,560,000 was utilized for the intended purpose.</td></tr>
<tr><td>2.</td><td>Drilling of eight deep wells by Vivin Technologies Ltd.</td><td>175,348,000</td><td>The Authority was not availed with evidence, specifically pictorial/compliance report to show that environmental protection (i.e., the supply and planting of fruit seedlings) was undertaken, despite a UGX. 60,000 provision under Element 7.1 in the contractor's BoQs.

<u>Management Response</u>
The progress reports are available for verification

Authority's Comment
The Entity did not submit any report to the Authority for verification.</td></tr>
</table>

<table>
<tr><th>No.</th><th>Subject of procurement</th><th>Contract Amount (UGX)</th><th>Exceptions</th></tr>
<tr><td>3.</td><td>Rehabilitation of 4-classroom block at Telela Primary School by Wangi General Enterprises (U) Ltd.</td><td>109,415,665</td><td>The Authority was not availed with evidence, specifically compliance reports, regarding the implementation of ESHS requirements; despite a total allocation of UGX. 550,000 provided for environmental mitigation under Element 1.4.0 of the contractor's BoQs as detailed below:
<table>
<tr><th>No.</th><th>Environmental mitigation/element</th><th>Amount (UGX)</th></tr>
<tr><td>1.</td><td>Provide and distribute HIV/AIDS prevention materials to stakeholders and workers.</td><td>50,000</td></tr>
<tr><td>2.</td><td>Allow for revegetation of cleared areas after construction through grassing and planting both native and exotic tree species (50 tree seedlings).</td><td>300,000</td></tr>
<tr><td>3.</td><td>Allow for PPE for workers and visitors at site.</td><td>200,000</td></tr>
<tr><td></td><td>Total</td><td>550,000</td></tr>
</table>

<u>Management Response</u>
The progress reports are available for verification.

Authority's Comment
The completion report submitted by the Entity did not contain any information on the implementation of ESHS measures to demonstrate that the UGX. 550,000 was utilized for the intended purpose.</td></tr>
<tr><td>4.</td><td>Construction of a 4-classroom block at Owalo Primary School by AB Construction Ltd.</td><td>93,732,276</td><td>The Authority was not availed with evidence, specifically compliance reports, regarding the implementation of ESHS requirements; despite a total allocation of UGX. 600,000 provided for environmental mitigation under Element 1.4.0 of the contractor's BoQs as detailed below:
<table>
<tr><th>No.</th><th>Environmental mitigation/element</th><th>Amount (UGX)</th></tr>
<tr><td>1.</td><td>Allow for a grievance register on site at all times.</td><td>100,000</td></tr>
<tr><td>2.</td><td>Provide and distribute HIV/AIDS prevention materials to stakeholders and workers e.g., condoms.</td><td>100,000</td></tr>
<tr><td>3.</td><td>Allow for revegetation of cleared areas after construction through</td><td>200,000</td></tr>
</table></td></tr>
</table>

<table>
<tr><th>No.</th><th>Subject of procurement</th><th>Contract Amount (UGX)</th><th>Exceptions</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td></td><td>grassing and planting both native and exotic tree species (minimum 50 tree seedlings).</td><td></td></tr>
<tr><td>4.</td><td>Allow for waste collection and separation bins.</td><td>100,000</td></tr>
<tr><td>5.</td><td>Allow for hazard notice at the site</td><td>50,000</td></tr>
<tr><td>6.</td><td>Allow for fire prevention equipment.</td><td>50,000</td></tr>
<tr><td>Total</td><td></td><td>600,000</td></tr>
</table>

<u>Management Response</u>
The progress reports are available for verification.

Authority's Comment
The progress report submitted by the Entity only showed the provision of PPEs worth UGX. 40,000, but no other information on the implementation of other ESHS measures to demonstrate that the UGX. 560,000 was utilized for the intended purpose.
</td></tr>
<tr><td>5.</td><td>Construction of a 3-classroom block at Acekene Primary School by Wangi General Enterprises (U) Ltd.</td><td>159,955,920</td><td>
The Authority was not availed with evidence, specifically compliance reports, regarding the implementation of ESHS requirements; despite a total allocation of UGX. 350,000 provided for environmental mitigation under Element 1.4.0 of the contractor's BoQs as detailed below:

<table>
<tr><th>No.</th><th>Environmental mitigation/element</th><th>Amount (UGX)</th></tr>
<tr><td>1.</td><td>Allow for a grievance register on site at all times.</td><td>50,000</td></tr>
<tr><td>2.</td><td>Provide and distribute HIV/AIDS prevention materials to stakeholders and workers e.g., condoms.</td><td>150,000</td></tr>
<tr><td>3.</td><td>Allow for revegetation of cleared areas after construction through grassing and planting both native and exotic tree species (minimum 50 tree seedlings).</td><td>100,000</td></tr>
<tr><td>4.</td><td>Allow for waste collection and separation bins.</td><td>30,000</td></tr>
<tr><td>5.</td><td>Allow for hazard notice at the site.</td><td>20,000</td></tr>
<tr><td></td><td>Total</td><td>350,000</td></tr>
</table>
</td></tr>
</table>

No.	Subject of procurement	Contract Amount (UGX)	Exceptions
			Management Response *The progress reports are available for verification.* **Authority's Comment** The completion report submitted by the Entity did not contain any information on the implementation of ESHS measures to demonstrate that the UGX. 350,000 was utilized for the intended purpose.
Total		**841,844,655**	

Implication

Non-implementation of ESHS activities exposed stakeholders to significant risks and costs, including accidents and environmental damage during project execution.

Recommendation

Contract Managers should oversee the implementation of ESHS requirements and document them in compliance with the BoQs and Section 66 of the PPDA Act, Cap. 205. Failure by the contractors to comply should result into recovery of the funds from their retention monies as follows:

1. UGX. 9,560,000 from Oryem Can Company Limited in the construction of low-cost sealing of 0.6km section along Okodi Acur Road;
2. UGX. 60,000 from Vivin Technologies Ltd. in the procurement for drilling of eight deep wells;
3. UGX. 550,000 from Wangi General Enterprises (U) Ltd. in the rehabilitation of a 4-classroom block at Telela Primary School;
4. UGX. 560,000 from AB Construction Ltd. in the construction of a 4-classroom block at Owalo Primary School; and
5. UGX. 350,000 from Wangi General Enterprises (U) Ltd in the construction of a 3-classroom block at Acekene Primary School.

2.3.5 Irregular contract amendment

Under the PPDA (Contracts) Regulations, 2023:

- Regulation 54 (4) states that: *"A single contract amendment shall not increase the total contract price by more than fifteen percent of the original contract price."*; and
- Regulation 54 (6) states that: *"A contract amendment shall not be issued to a provider without:*
  a) Commitment of the full amount of funding of the amended contract price over the required period of the revised contract;
  b) Obtaining the approval of the Contracts Committee; and
  c) Obtaining approval from the Attorney General and other concerned bodies."

The Authority found that the Accounting Officer issued a single contract amendment that increased the contract sum by 29.1% (i.e., from UGX. 303,392,794 to UGX. 391,652,046) in the low-cost sealing of 0.6km section along Okodi Acur Road. This variation exceeded the statutory 15% threshold and was executed without evidence of: funding commitment for the additional UGX. 88,259,252 and obtaining the mandatory approvals from the Contracts Committee and the Attorney

General. This compliance gap was due to the Accounting Officer's disregard of statutory procurement regulations governing contract amendments.

Consequently, based on this irregular amendment, the Entity paid the contractor, Oryem Can Company Limited, a total of UGX. 352,486,842, which directly contradicted the contractor's actual invoice dated 23rd June 2025 for UGX. 303,392,794. Furthermore, there were no measurement sheets/interim payment certificate records to justify the excess payment of UGX. 49,094,048 made to the contractor.

Implications

- Signing the contract variation without funds confirmation created unbacked liabilities and risked the accumulation of domestic arrears of UGX. 88,259,252.
- Executing the contract amendment without the Contracts Committee and Attorney General approvals stripped away mandatory legal checks, rendering the contract amendment legally unenforceable.
- Payment of an excess UGX. 49,094,048 above the contractor's invoice without evidence of measurement sheets indicated payment for non-existent works, constituting a direct loss of public funds.

Management Response

The increase in the contract sum was as a result of the additional works amounting to UGX. 88,259,252 above the original contract of UGX. 303,392,794. The payment made was 90% and the retention of 10% held for defect liability.

Authority's Comment

Management's response failed to address the core findings i.e., the 29.1% variation that violated the statutory 15% cap without the required Contracts Committee, Attorney General and funding approvals. Furthermore, the explanation of the payment structure did not resolve the missing trail, as the Entity paid an excess UGX. 49,094,048 above the contractor's invoice without measurement sheets or interim payment certificates to verify that the works were physically executed.

Recommendations

Based on the management response regarding payment to the contractor, the Accounting Officer should:

1. Task the District Engineer and the Internal Auditor to measure the actual physical works executed by the contractor, Oryem Can Company Limited, to determine whether the excess UGX. 88,259,252 corresponds to actual work on the ground. If the physical audit reveals that the excess payment was not backed by the actual measured works, the Accounting Officer should immediately issue a demand notice to Oryem Can Company Limited to recover the full UGX. 88,259,252 within 14 days and submit evidence of recovery to the Authority.
2. In future procurements, comply with the provisions in Regulations 54 (4) and (6) of the PPDA (Contracts) Regulations, 2023 regarding contract amendment.

CHAPTER 3: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

3.1 Overall compliance inspection conclusion

The performance of Alebtong District Local Government for the financial year 2024/2025 was moderately satisfactory with an overall weighted average risk rating of 56%.

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 14 below:

Table 14: Summary of performance of Alebtong District Local Government

Risk Rating	No.	% By No.	Value (UGX)	% By Value	Weight	Total Weighted Score	
						By No.	By Value
High	2	20	458,680,792	32.0	0.6	12.0	19.2
Medium	5	50	803,981,787	56.0	0.3	15.0	16.8
Low	3	30	171,883,276	12.0	0.1	3.0	1.2
Total	**10**	**100**	**1,434,545,855**	**100**	**1**	**30**	**37.2**

$$\text{Weighted Average (By No.)} = \frac{\sum \text{Weighted Score}}{60} \text{ X } 100 = \frac{30}{60} \text{ X } 100 = 50\%$$

$$\text{Weighted Average (By Value)} = \frac{\sum \text{Weighted Score}}{60} \text{ X } 100 = \frac{37.2}{60} \text{ X } 100 = 62\%$$

$$\text{Combined Weighted Average} = \frac{50+62}{2} = \mathbf{56\%}$$

Since 56% falls within the 31-70% risk range, the performance of the Entity is rated moderately satisfactory as detailed in Table 15 below:

Table 15: Risk Rating

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

GRAPHICAL REPRESENTATION OF THE ENTITY'S PERFORMANCE

Figure 2: Performance by number of contracts

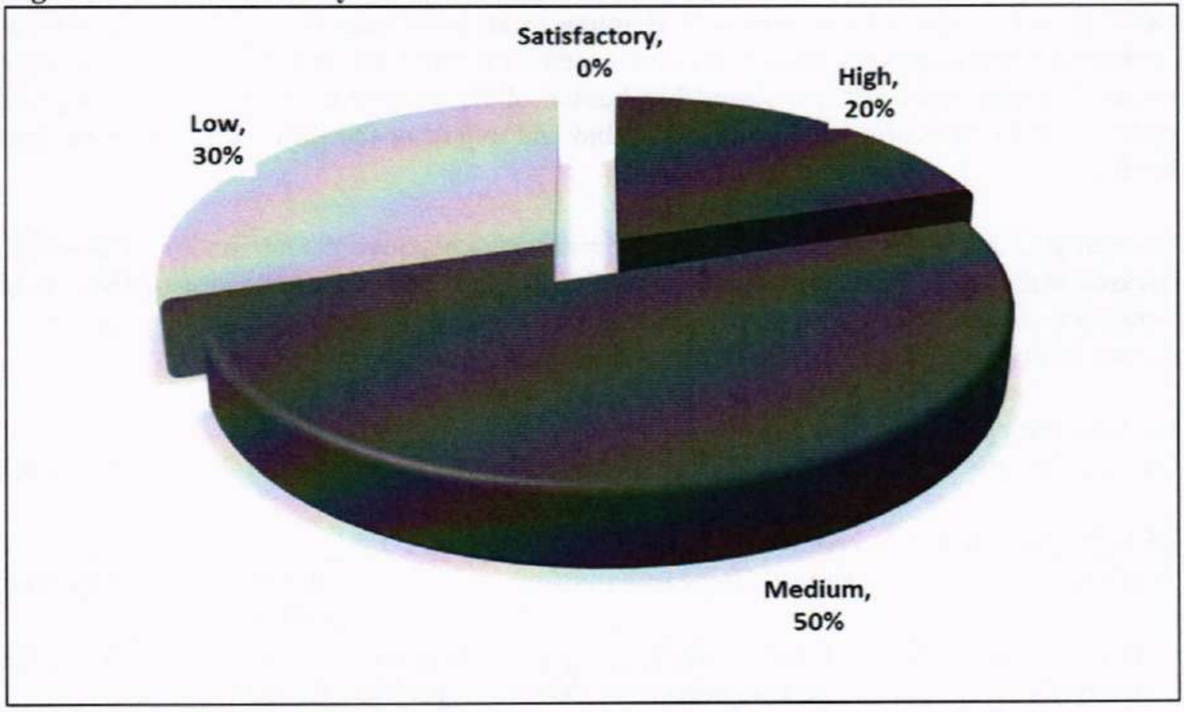
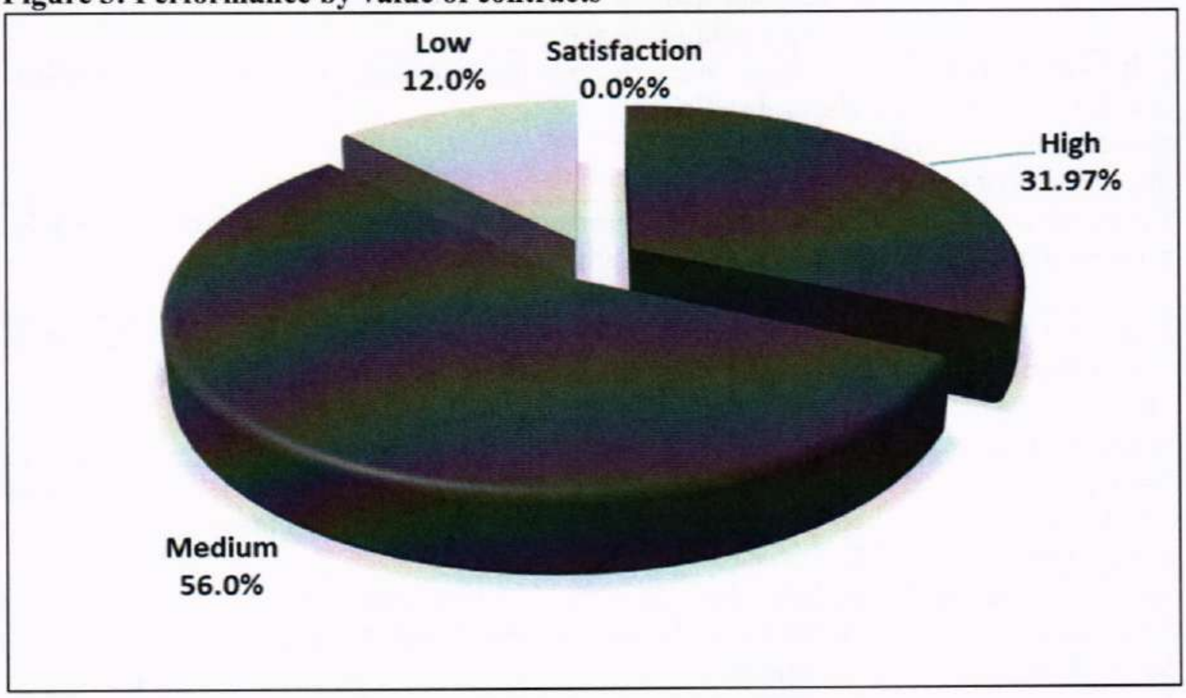


Figure 3: Performance by value of contracts



3.3 Compliance inspection opinion/conclusion

The compliance inspection revealed widespread recurrence of unimplemented previous audit recommendations, coupled with non-disposal of obsolete assets, substantial off-procurement plan spending and unreported procurements, pointing to an inadequate internal control environment. Furthermore, the irregular contract variation executed without the mandatory legal clearances and budget backings represented a severe breakdown of fiduciary duty by the Accounting Officer, rendering the transaction legally unenforceable and exposing the Entity to significant financial liability.

Accordingly, the performance of Alebtong District Local Government for FY 2024/2025 was assessed as moderately satisfactory, with an overall weighted average risk rating of 56%, requiring immediate corrective action to enforce compliance with the PPDA Act, Cap. 205 and strengthen accountability across all key stakeholders of the Entity.

3.4 Recommended Action Plan

Alebtong District Local Government should implement the recommendations in Table 16 below:

Table 16: Recommended Action Plan

Finding	Action/ Recommendation	Responsible Officer	Timeline
Failure to implement Authority's recommendations.	1. Create a tracking register and assign pending recommendations to specific officers with strict deadlines. 2. Mandate quarterly progress reports to monitor implementation.	Accounting Officer	July 2026
Failure by the Internal Auditor to audit the procurement and disposal function.	Prioritize quarterly procurement and disposal audits.	Internal Auditor	Quarterly
Unreported procurements.	Submit monthly procurement activity reports to the Authority by the 15th day of the following month.	Procurement and Disposal Unit	Monthly
Execution of procurements outside the approved procurement plan.	Monitor and update the procurement plan whenever changes occur.	Procurement and Disposal Unit	Quarterly
Incomplete Special Conditions of Contract clauses.	Scrutinize bidding documents to ensure completeness before giving approval for issuance.	Contracts Committee	July 2026
No Beneficial Ownership Declaration Form.	Include the Beneficial Ownership Declaration Form in the bidding documents.	Procurement and Disposal Unit	July 2026
Low bidder participation.	Appraise unresponsive bidders and develop strategies to increase competition.	Accounting Officer	Annually

Finding	Action/ Recommendation	Responsible Officer	Timeline
Irregular Evaluation Committee nominations and compositions.	Do not approve Evaluation Committees that lack a Procurement and Disposal Unit representative.	Contracts Committee	July 2026
Failure to use standard evaluation report format and to prepare meeting minutes.	1. Use Form 14 for the technical compliance evaluation method. 2. Document evaluation decisions by preparing bid evaluation minutes.	Evaluation Committee	July 2026
Failure to seek the Solicitor General's approval for the contract above UGX. 200 million.	Obtain approval from the Attorney General/Solicitor General for all contracts above UGX. 200 million prior to contract signing.	Accounting Officer	July 2026
Failure to dispose of obsolete items.	1. Constitute a Board of Survey to identify obsolete assets. 2. Prepare a disposal plan to commence the disposal process.	Accounting Officer/ Procurement and Disposal Unit	July 2026
Failure to enforce contract performance.	Submit contract amendments for delivery failures to the PDU for onward submission to the Contracts Committee for approval.	Contract Managers	July 2026
Failure to prepare contract management plans.	Prepare contract management plans using Form 49.	Contract Managers	July 2026
Failure by contractors to submit work programs.	Mandate contractors to submit work programs before start of works and penalize those who fail to comply.	Contract Managers	Immediately after contract signing
Non-implementation of ESHS requirements.	Enforce and log ESHS compliance, otherwise deduct funds from contractors' retention money for failures as follows: 1. UGX. 9,560,000 from Oryem Can Company Limited in the construction of low-cost sealing of 0.6km section along Okodi Acur Road; 2. UGX. 60,000 from Vivin Technologies Ltd. in the procurement for drilling of eight deep wells; 3. UGX. 550,000 from Wangi General Enterprises (U) Ltd. in the	Contract Managers	August 2026

Finding	Action/ Recommendation	Responsible Officer	Timeline
	rehabilitation of a 4-classroom block at Telela Primary School; 4. UGX. 560,000 from AB Construction Ltd. in the construction of a 4-classroom block at Owalo Primary School; and 5. UGX. 350,000 from Wangi General Enterprises (U) Ltd in the construction of a 3-classroom block at Acekene Primary School.		

APPENDICES

Appendix I: Sample list of reviewed procurement files for FY 2024/2025

No.	Procurement Reference Number	Subject of Procurement	Method of Procurement	Provider	Contract Amount (UGX)	Risk Rating
1.	Aleb804/Works/2024-2025/0021	Construction if Amugu piped water scheme.	Request for Quotation	Allianz Ltd.	235,162,200	Medium risk
2.	Aleb804/Works/2024-2025/0020	Drilling of eight deep wells.	Request for Quotation	Vivin Technologies Ltd.	175,348,000	Medium risk
3.	Aleb804/Works/2024-2025/0001	Construction of a three-classroom block at Acekene Primary School.	Request for Quotation	Wangi General Enterprises (U) Ltd.	159,955,920	Medium risk
4.	Aleb804/Supp/2024-2025/000	Supply and delivery of ICT equipment for Awei Seed School.	Open Domestic Bidding	St. Mary's Computer Technologies Ltd	155,288,000	High risk
5.	MAAIF/NCONS/00025	Design, supply and installation of UGIFT micro scale irrigation Lot 1.	Request for Quotation	Brueilex Group of Companies Ltd.	124,100,000	Medium risk
6.	Aleb804/Works/2024-2025/0022	Low-cost sealing of 0.6 km section along Okodi Acur Road.	Request for Quotation	Oryem Can Co. Ltd.	303,392,794	High risk
7.	Aelb804/Works/2024-2025/00	Rehabilitation of a four-classroom block at Telela Primary School.	Request for Quotation	Wangi General Enterprises (U) Ltd.	109,415,665	Medium risk
8.	Aleb804/Supp/2024-2025/0010	Supply of borehole pump parts.	Request for Quotation	Kejatu Quality Services Ltd.	49,951,000	Low risk
9.	Aleb804/Works/2024-2025/0008	Rehabilitation of a four-classroom block at Owalo Primary School.	Request for Quotation	AB Construction Ltd.	93,732,276	Low risk
10.	Aleb804/Works/2024-2025/0014	Construction of a five-stance drainable latrine at Apala Primary School.	Request for Quotation	A-List Investments Ltd.	28,200,000	Low risk
	Total				**1,434,545,855**	

Appendix II: Risk rating criteria

Risk	Description
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".
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.
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.
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 III: Procurements implemented but not reported to the Authority

No.	Subject of Procurement	Amount (UGX)
1.	Purchase of one motorcycle for Water Department.	17,300,200
2.	Maintenance of community access roads in Omoro Sub-County.	24,166,000
3.	Maintenance of community access roads in Abako Sub-County.	11,791,000
4.	Maintenance of community access roads in Amugu Sub-County.	13,536,000
5.	Maintenance of community access roads in Awei Sub-County.	14,173,000
6.	Maintenance of community access roads in Akura Sub-County.	12,231,000
7.	Maintenance of community access roads in Aloi Sub-County.	13,309,000
8.	Maintenance of community access roads in Abia Sub-County.	12,518,000
9.	Maintenance of community access roads in Apala Sub-County.	9,686,000
10.	Renovation of pit latrine at Abako daily market.	5,000,000
11.	Opening and grading of 0.18 km road from Amononeno Central to Angoltok Primary School.	10,515,254
12.	Rehabilitation of borehole at Apigekwe, Alanyi Parish.	6,000,000

No.	Subject of Procurement	Amount (UGX)
13.	Construction of 3-stance drainable pit latrine at Akwette Primary School.	11,820,000
14.	Procurement of two laptops for Akura Sub-County.	1,940,000
15.	Procurement of office printer for Akura Sub-County.	950,000
16.	Procurement of sofa set for SAS office at Akura Sub-County.	940,000
17.	Procurement of one bicycle for parish chief at Akura Sub-County.	471,656
18.	Procurement of office chair for Akura Sub-County.	960,000
19.	Grading of a 7km road from Kai Parish via Bar-jobi to Ayami village in Odeo Trading Centre.	12,000,000
20.	Procurement of one cabinet for Akura Sub-County.	1,500,000
21.	Installation of solar system at Aloi Sub-County.	12,000,000
22.	Procurement of two refurbished laptops for Aloi Sub-County.	1,980,000
23.	Procurement of one printer for Aloi Sub-County.	990,000
24.	Procurement of 20 desks for two community schools (Adupa and Apoicen).	3,000,000
25.	Opening of community access road in Aloi Sub-County.	15,308,629
26.	Purchase of three wooden executive chairs for Aloi Town Council.	600,000
27.	Purchase of two notice boards for Aloi Town Council.	400,000
28.	Procurement of one laptop for Aloi Sub-County.	2,500,000
29.	Fencing of the land field in Aloi Town Council.	4,148,158
30.	Construction of road from Te-Ogada junction via Agamo-Rwot Akwangi to Telela.	6,430,335
31.	Construction of low-cost EPI shade for immunization at Obim HC II.	3,000,000
32.	Open road from Okwalomoko to Te Okuto via Olailongo Parish.	10,146,140
33.	Procurement of white canes.	1,900,000
34.	Purchase of laptop computer.	980,000
35.	Repair of office furniture.	500,000
36.	Purchase of office curtains for Apala Sub-County.	2,00,000
37.	Purchase of plastic chairs for Apala Sub-County.	940,000
38.	Office filing cabinets for Apala Sub-County.	2,100,000
39.	Institutional greening of Apala Sub-County.	900,000
40.	Purchase of land for new Sub-County Headquarters at Apala.	34,960,000
41.	Culvert installation along Ogwanginget T/C to Be-Iwee T/C community access road.	3,000,000
42.	Opening of community access road from Bee Wie Trading Centre to Lela Opuk in Obim Parish.	14,999,477
43.	Supply of 77 three-seater classroom desks to Apala and Abongodyang Primary Schools.	11,550,000

No.	Subject of Procurement	Amount (UGX)
44.	Construction of road fronm Te Ogada junction via Agamo-Rwot Akwangi to Telela.	6,430,335
45.	Rehabilitation of 9km community access road from Opac Trading Centre to Lira via Adaloro and Teongora Primary School.	14,951,924
46.	Procurement of mower for Awei Sub-County.	2,500,000
47.	Completion of staff house at Awei Sub-County Headquarters.	4,500,000
48.	Procurement of chairs and tables for Awei Sub-County Council Hall.	8,000,000
49.	Solar installation at Awei Sub-County Administration block.	6,000,000
50.	Tiling of Awei Sub-County Administrative block.	5,500,000
51.	Light grading of Abia Town Board- Abam-Abatwara community access road.	12,518,405
52.	Construction of 3-stance drainable pit latrine at Akwette Primary School.	11,820,000
53.	Purchase of 30 plastic chairs for Abia Sub-County.	900,000
54.	Purchase of desktop computer for the Chairpersons' office for Abia Sub-County.	980,000
55.	Procurement of 25 bicycles.	10,000,000
56.	Purchase of bajaj motorcycle.	6,000,000
57.	Rehabilitation of 4-classrooms at Owalo Primary School.	100,000,000
58.	Rehabilitation of 4-classrooms at Telela Primary School.	100,000,000
59.	Rehabilitation of 4-classrooms at Tyengar Primary School.	100,000,000
60.	Rehabilitation of 4-classrooms at Teongora Primary School.	100,000,000
61.	Construction of 5-stance drainable latrine at Angoltok Primary School.	30,000,000
62.	Construction of 5-stance drainable latrine at Orupu Primary School.	30,000,000
63.	Construction of 5-stance drainable latrine at Abako Primary School.	30,000,000
64.	Construction of science lab at Amugu Seed SS.	442,094,000
65.	Maintenance of 8.6 km from Amugu TC to Obangangeo Primary School Road.	45,580,000
66.	Otweotoke-Alela JN Road.	57,200,000
67.	Maintenance of road from Abongodyang TC to Awali Primary School Road.	30,102,664
68.	Fixing of bottlenecks at Okokolako swamp along Okokolako-Angetta HC III road.	45,000,000
69.	Fixing of bottlenecks at Econga swamp along Akura HC III-Oluru-Bardago road.	30,000,000
70.	Procurement of computers, printers for Water Department.	6,000,000
71.	Purchase of two laptop computers for Natural Resources.	6,000,000
72.	Motorbikes for Production Department.	11,000,000
73.	Completion of DHO's office.	100,000,000

No.	Subject of Procurement	Amount (UGX)
74.	Furnishing of DHO's office.	50,000,000
75.	Completion of remodeling of Omoro OPD to IPD.	20,010,405
76.	Procurement of two laptops for Health Department.	7,000,000
77.	Agricultural inputs for Production Department.	20,500,000
Total		**1,763,727,584**