PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS AUTHORITY

"Regulating for Results"

CONTRACT AUDIT REPORT FOR THE CONSTRUCTION OF ARINGO MONE SOLAR POWERED IRRIGARION SYSTEM IN LATANY SUB-COUNTY, PADER DISTRICT

IMPLEMENTED BY: MINISTRY OF WATER AND ENVIRONMENT UNDER FORCE ACCOUNT

JULY 2026

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ACRONYMS

ESHS:	Environmental, Safety, Health and Social Safeguard
PPDA:	Public Procurement and Disposal of Public Assets
UGX:	Uganda Shillings

EXECUTIVE SUMMARY

In accordance with Section 8 (1) (j) (ii) of the PPDA Act Cap. 205, the Authority conducted a contract audit on the construction of Aringo Mone Solar Powered Irrigation System in Latany Sub-County, in Pader District, following escalations from the Northern Civil Society Forum (NCSF) via the Contract Monitoring System (CMS)

The objective of this intervention was to verify the concerns raised by the Northern Civil Society Forum (NCSF) and confirm whether the Aringo Mone Solar Powered Irrigation System in Latany Sub-County, in Pader District.

The following key exceptions were noted:

1. The project was implemented on land without a registered land title or other documented proof of ownership, contrary to Section 2.5 (Land Tenure) of the Approved Detailed Design Report for the Aringo Mone Solar Powered Irrigation System (October 2019). This has resulted in land ownership disputes, eviction of beneficiary farmers, and vandalism of project infrastructure, thereby undermining project objectives and compromising value for money.
2. The Aringo Mone Solar Powered Irrigation System was found vandalised, abandoned, and non-functional. During the Authority's site visit conducted on 21 May 2026 at Latany Sub-County, Pader District, it was established that most of the project components were missing due to vandalism, rendering the irrigation system non-functional. This was despite the March 2020 Progress Status Report indicating that the project had attained 96% physical progress and recommending it for commissioning. Consequently, the intended beneficiaries have been denied the expected project benefits, resulting in failure to achieve value for money
3. A Force Account Supervisor was not appointed for the project, contrary to Regulation 5 of the PPDA (Force Account Mechanism) Regulations, 2014. This may result in inadequate project oversight, increasing the risk of non-compliance with contractual requirements and exposing the project to financial and operational losses.
4. Daily worksheets documenting the works executed were not prepared, contrary to Regulation 6(5)(a) of the PPDA (Force Account Mechanism) Regulations, 2014. Consequently, it is difficult to verify whether the reported monthly progress accurately reflects the actual work completed and costs incurred.
5. Capacity building for beneficiary communities was not conducted to support project sustainability, contrary to Section 1.6 of the Approved Detailed Design Report for the Aringo Mone Solar Powered Irrigation System (October 2019). As a result, the project is exposed to the risk of misuse, vandalism, and eventual abandonment due to inadequate community ownership.

In light of the above findings, the Authority recommends that the Accounting Officer should:

i. Mobilise adequate resources to rehabilitate the vandalised irrigation system, including repairing or replacing damaged components, to restore its functionality and enable the intended beneficiaries to realise the expected project benefits.

ii. Obtain and verify legal proof of land ownership or occupancy rights before project implementation to safeguard government investments against land-related disputes and disruptions.

iii. Engage landowners, beneficiary communities, local leaders, and other relevant stakeholders during project planning and implementation to prevent land disputes and promote ownership and sustainability of government projects
iv. Appoint Force Account Supervisors to oversee the implementation and proper execution of projects undertaken using the Force Account Mechanism, in accordance with Regulation 5(2)(b) of the PPDA (Force Account Mechanism) Regulations, 2014.
v. Designate a qualified supervisor to oversee daily project activities, ensure that daily worksheets are completed to record works executed, and submit the worksheets together with monthly progress reports to the Supervisor, in accordance with Regulation 6(5)(a) of the PPDA (Force Account Mechanism) Regulations, 2014.
vi. Conduct capacity-building programmes for beneficiary communities and other project stakeholders and deploy agricultural and technical extension officers to provide continuous technical support and mentorship to enhance project sustainability.

CHAPTER 1: INTRODUCTION

1.1 Background

The construction of the **Aringo Mone Solar Powered Irrigation System** in **Latany Sub-County, Pader District** was initiated following a proposal submitted by the **Catholic Church of Gulu Archdiocese** to the **Ministry of Water and Environment (MoWE)**. The Archdiocese identified land owned by one of its parishioners for implementation of the project, which was conceived as a community youth empowerment and agricultural livelihoods initiative. The project was designed to irrigate ten acres of land and benefit 84 households in Latigi Parish, Latany Sub-County, Pader District. Funding for the project was pledged by **H.E. the President of the Republic of Uganda**.

The Ministry of Water and Environment prepared the **Detailed Design Report** in **October 2019** and commenced implementation of the project in **January 2020** using the **Force Account Mechanism**.

As part of its mandate to promote transparency and accountability in public procurement, the **Public Procurement and Disposal of Public Assets Authority (PPDA)**, in collaboration with the **German Corporation for International Cooperation (GIZ)**, established a framework for citizen engagement in monitoring government projects through civil society organisations. In the Northern Sub-region, this initiative is implemented in partnership with the **Northern Civil Society Forum (NCSF)**.

The Authority received an escalated complaint through the **Contract Monitoring System (CMS)** from citizen monitors regarding the implementation of the Aringo Mone Solar Powered Irrigation System by the Ministry of Water and Environment. Consequently, the Authority conducted a contract audit of the project, which had been implemented under the Force Account Mechanism.

The objective of the contract audit was to assess whether the project achieved value for money and to identify interventions to enhance accountability and improve public service delivery, in accordance with **Section 8(1)(j)(ii) of the PPDA Act, Cap. 205**.

Table 1 below shows the contract summary for the Construction of Aringo Mone Solar Powered Irrigation System Latany Sub-County, Pader District:

Table 1: Contract Summary for the construction of Aringo Mone Solar Powered Irrigation System at Latany Sub-County, Pader District

Contract Title	Construction of Aringo Mone Solar Powered Irrigation System Latany Sub-County, Pader District	
Contract Scope	**DESCRIPTION**	**AMOUNT (UGX)**
	Preliminaries	163,578,000
	Earth Works, Pump and Solar System	264,067,000
	Transmission Mains	30,370,000
	Distribution and Submains	24,100,000
	Sprinkler System	153,390,000

	Auxiliary Works	100,250,000
	Sub-Total 1	**735,755,000**
	Add 10% Contingencies	73,575,500
	Sub-Total 2	**809,330,500**
	Add: VAT 18%	145,679,490
	Total Amount	**955,009,990**
Modalities of implementation	Force Account Mechanism	
Project Price (UGX)	955,009,990	
Commencement date	January 2020	
End date as per March progress report	March 2020	
Project Management Team	Not appointed	

1.2 Objective of the audit

The overall objective of the contract audit was to assess the status of project implementation with emphasis on verification that all parties to the contracts had complied with the requirements and standards set forth in the contract and the provisions of the PPDA laws.

The specific objectives of the contract audit were to assess:

1. The progress of works with regard to effectiveness of time, quality and cost controls of works undertaken; and
2. Adherence to Environmental, Social, Health and Safety (ESHS) safeguard requirements.

1.3 Scope of the audit exercise

The audit covered the project implementation and management for the construction of Aringo Mone Solar Powered Irrigation System in Latany Sub-County, Pader District.

1.4 Audit methodology

The Authority adopted the following methodology:
Between 21st and 22nd May 2026, one Senior Officer-Performance Monitoring and one Officer-Performance Monitoring conducted the audit exercise under the supervision of the Regional Manager. During the exercise, the Officers reviewed the project design report, contract implementation records and any correspondences related to the matter and physical verification of the project site to obtain relevant and sufficient evidence to derive the audit conclusions.

The PPDA Officers met with the staff from the Procurement and Disposal Unit to obtain crucial qualitative information about the internal control system and processes in place.

Following completion of the field work, the PPDA Officers debriefed the Entity on 25th May 2025. The Management Letter was issued on 5th June 2026, to which the Entity responded on 26th June 2026. This report details the findings and recommendations arising from the audit exercise.

1.5 Limitation of scope

The contract audit was undertaken by auditors who did not have professional competence in engineering and building construction hence could not give an opinion on the technical quality of the works undertaken. However, the overall responsibility of the quality of works lies with Ministry of Water and Environment's management and the Force Account team.

1.6 Legal documents applicable

The applicable laws and legal framework were:

i. The Public Procurement and Disposal of Public Assets Act, Cap. 205;
ii. The PPDA (Force Account Mechanism) Regulations, 2014;
iii. The Detailed Design Report for Aringo Mone Solar Powered Irrigation System;

CHAPTER 2: FINDINGS AND RECOMMENDATIONS

2.1 Progress of the works with regard to the effectiveness of time, quality and cost controls of works undertaken

2.1.1 Failure to appoint the Force Account Supervisor

Regulation 5 of the PPDA (Force Account Mechanism) Regulations, 2014 states that the Accounting Officer shall, in writing, appoint a member of the Procuring and Disposing Entity as supervisor, to supervise the works to be executed using these Regulations. However, the Authority found that the Accounting Officer did not appoint a Force Account Supervisor to supervise the progress of the works and verify the works undertaken. This was due to weak internal contract management mechanism and lack of management oversight, hence absence of accountability for the contract implementation.

Implication

Failure to appoint Force Account Supervisor may lead to poor oversight and thus increases the risk of non-compliance with contractual terms, thereby, resulting in financial or operational losses.

Management Response

The audit observation is noted.

Management wishes to clarify that a qualified Force Account Supervisor was formally appointed for the project, with a formal appointment letter detailing the officer's specific roles, responsibilities, and reporting lines as explicitly envisioned under Regulation 5 of the PPDA (Force Account Mechanism) Regulations, 2014.

Authority's comment

The Authority noted the Entity's response, however, the Force Account Supervisor was appointed by Mr. Eric Ocan, the Regional Manager- Northern Region, Ministry of Water and Environment without delegated Authority by the Accounting Officer.

Recommendation

The Accounting Officer or delegated officer should always appoint Force Account Supervisors to oversee the progress and proper execution of projects in accordance with Regulation 5 (2) (b) of the PPDA (Force Account Mechanism) Regulations, 2014.

2.1.2 Failure to prepare a Force Account implementation work plan

Regulation 6 (4) of the PPDA (Force Account Mechanism) Regulations, 2014 provides that the the public officer appointed to manage works using Force Account Mechanism shall, prepare a work plan for the execution of the works, for the approval of the supervisor, however, the Authority found that there was no contract implementation plan to guide in the effective implementation of the works. This is attributed to weak internal controls and lack of management oversight mechanism.

Implication

Lack of implementation of the work plan casts doubt on effective monitoring of the works and tracking of key milestones achieved on the project.

Management Response

The audit observation is noted. Management wishes to clarify that a qualified Public Officer was formally appointed for the project, with a formal appointment letter detailing the officer's specific roles, responsibilities, and reporting lines as explicitly envisioned under Regulation 5 of the PPDA (Force Account Mechanism) Regulations, 2014. The appointed officer duly prepared the contract management plan.

Recommendation

The Accounting Officer should appoint a public officer from the Procuring and Disposing Entity to manage the works executed using the Force Account Mechanism who should prepare a contract implementation work plan for approval by the Supervisor in accordance with Regulation 6 (1) and (4) of the PPDA (Force Account Mechanism) Regulations, 2014.

2.1.3 Failure to prepare daily work sheet to indicate the works executed

Regulation 6 (5) (a) of the PPDA (Force Account Mechanism) Regulations, 2014 requires the Public Officer who is appointed by the Accounting Officer to manage works using Force Account Mechanism to fill a daily work sheet to indicate the works executed and submit it together with the monthly reports to the Supervisor. The Authority found that no daily work sheets were prepared to indicate the works executed on a daily. This was due to weak internal contract management controls and failure to appoint the Force Account Supervisor.

Implication

- Without daily records, it is difficult to verify whether the reported monthly progress reflects actual cost and work done.
- Lack of documentation undermines accountability and transparency in the execution of works.

Management Response

Management acknowledges the audit recommendation. However, there were designated project Engineers who prepared progress reports and maintained informal site diaries and material delivery notes. However, these informal records were not formally transferred into the prescribed "Daily Work Sheet" templates and attached to the monthly progress reports in accordance to the PPDA regulations. To address the accountability gap; progress reports, delivery notes, and photographs related to the daily execution of the Aringo Mone project were compiled and submitted for Audit to PPDA.

Recommendation

The Accounting Officer should always appoint a qualified supervisor to oversee daily works executed and fill daily work sheets to indicate the works executed and submit together with the monthly reports to the Supervisor in accordance with Regulation 6 (5) (a) of the PPDA (Force Account Mechanism) Regulations, 2014.

2.1.4 Failure to conduct capacity building of beneficiary communities for project sustainability.

Section 1.6 of the approved detailed Design Report for Aringo Mone Solar Powered Irrigation System stated that ''*to ensure project sustainability, capacity building of beneficiary communities for operation and maintenance of the system will be done.*'' However, the Authority found that no capacity building of beneficiary communities was conducted. This is attributed to weak internal project implementation mechanism and lack of extension services.

Implication

- Failure to conduct capacity building of beneficiary communities is an indicator of non-compliance with the approved project design which undermines adherence to agreed project requirements and objectives.
- Lack of capacity building leads to vandalism, misuse, or abandonment of the project by the beneficiary communities.

Management Response

The audit observation is noted. The Ministry conducted initial capacity-building interventions for the targeted beneficiary farmers before and during the commissioning of the irrigation scheme. The training curriculum specifically focused on two core areas i.e. Good Agronomic Practices (Training on crop rotation, high-value horticultural production, and water application scheduling) and Operation and Maintenance (Hands-on training for key community operators on basic sprinkler system management, valve operations, and solar array maintenance). However, despite the successful execution of these capacity-building sessions, the long-term sustainability of the project was compromised by unforeseen post-commissioning family land tenure disputes.

Authority's comment

The Authority noted that the Entity prepared the training curriculum for the targeted beneficiary farmers, however there was no evidence, such as attendance list, to indicate that the training took place.

Recommendation

Where capacity building is required, the Accounting Officer should always organize structured training sessions for beneficiaries and other stakeholders of the project. Reports and attendance lists for the trainings should be prepared and archived in the individual procurements' files for evidence as proof of the capacity building activity. The Accounting Office should also deploy agricultural and technical extension officers to provide ongoing support and mentorship.

2.1.5 Failure by the Ministry to achieve the project goals, objectives and value for money

Section 1.2 of the approved Detailed Design Report for Aringo Mone Solar Powered Irrigation System stated that the **project goal** *was to improve the quality of life and livelihoods of the population through enhanced agricultural production.*

Section 1.3 of the same sign report stated that '***the overall objective'*** *of the project was to establish a solar-powered irrigation system in Aringo Mone Village in Latany Parish in Pader district'.*

Section 1.5 of the same design report stated that "*the anticipated outcomes of the project include; increased access to water for irrigation for improved agricultural production and productivity as well as increased access to water for domestic use.*

Section 3.2 (Design horizon) indicated that the irrigation system design life was for 20 years to meet vision 2040 expectations. The Authority, however, noted that whereas the project was commissioned in March 2020 by H.E the President of Republic of Uganda, the project was found non - functioning as at 21st May 2026 as indicated in Table 2 below. This was attributed to poor management of the facility.

During the physical verification of the project, the Ministry team informed the Authority that the project got burnt by a wildfire that damaged most of the project components such as submersible pump with hybrid inverter, transmission main to the reservoir, pump station, reservoirs and an on-farm irrigation system, solar panels steel nursery bed structure and fence.

Implication

- The project goal of improving livelihoods through enhanced agricultural production was not realized due to non-functionality.
- Significant resources were wasted as the infrastructure was destroyed and rendered unusable within two years, far short of the 20-year design horizon.
- Poor oversight and lack of disaster preparedness exposed the facility to risks such as wildfires.

Management Response

The audit observation is noted. Management regrets the premature destruction of the Aringo Mone Solar Powered Irrigation System and the subsequent loss of agricultural productivity at the scheme.

However, Management is committed to reinstating and rehabilitating the irrigation scheme to restore its full operational functionality. A formal Memorandum of Understanding (MoU) has been successfully executed between the registered land owners and the Ministry of Water and Environment.

This MoU secures unhindered, long-term access to the project site for the Ministry and the beneficiary communities, effectively neutralizing the land tenure conflicts that historically led to the displacement of the farmers and the subsequent neglect and vulnerability of the physical infrastructure.
To restore full functionality, achieve the original project objectives, and safeguard the remaining design life of the system, the Ministry has established a collaborative legal and financial framework.

A formal, legally binding MoU was signed and executed between the Ministry of Water and Environment, the Pader District Local Government, and the beneficiary communities. This tripartite agreement clearly defines the roles and responsibilities of each stakeholder. Under the terms of the executed MoU, the Ministry is formally designated and committed to undertaking the major repairs and complete rehabilitation of the destroyed structural, solar, and hydraulic components of the scheme. Comprehensive restoration works have been formally scheduled and planned to be undertaken in the Financial Year 2026/2027.

Authority's comment

The Authority acknowledge the Entity's response, however, the following has been noted:

i. The MoU is not fully filled and detailed, some important information such as the size of the land that was given by the family members was not stated;
ii. The section for the family name that is giving the land is not filled;
iii. The Permanent Secretary should also sign the Memorandum of Understanding (MoU) on behalf of the Ministry of Water and Environment.

Recommendation

1. The Accounting Officer should:

a) Strengthen facility management including establishment of clear operational and maintenance structures, including trained personnel responsible for daily oversight/security.
b) Allocate resources to repair or replace damaged components to revive the irrigation system.
c) Undertake an assessment of the affected project components and their costing to facilitate the budgeting and allocate resources for reinstating the project.

2.1.6 Implementation of the project on land without a land tittle or any proof of ownership.

Section 2.5 (Land tenure) of the approved detailed Design Report for Aringo Mone Solar Powered Irrigation System of October 2019 stated that *'the project beneficiary possesses a land title to show proof of ownership on which the project shall be developed'*. The Authority, however, found that there was no land title or any form of proof of land ownership.

The Ministry team informed the Authority that Land disputes led to the abandonment of the project since the community was chased from accessing the project facility by the land owners which led to theft and vandalism of the project component since the project was inactive and lacked security as indicated by Uganda Police reference SDRE: 04/18/7/2024 (Annex 2).

During the site visit, the Authority team and a team from MoWE interacted with the purported land owner who declined to give any information regarding the project land. She informed the team that she could only comment on that land when other family members are available. This resulted from inadequate project conceptualization which led to the overlooking of the critical land tenure requirements that eventually caused a financial loss on a government project.

Implication

- Without proof of ownership, the project has attracted disputes, litigation, and eviction which affects the project objective.
- Resources invested were wasted, thus failure to achieve value for money.

Management Response

The audit observation is noted. However, management wishes to clarify that prior to project implementation, there was stakeholder engagement. The project site was formally identified and proposed to the Ministry by the Catholic Church of Gulu Archdiocese.

The Archdiocese, acting as a key local stakeholder, identified a parcel of land belonging to one of its local Christians (parishioners) to be utilized for the project. The initiative was conceptualized by the Church and the Ministry as a community youth empowerment and agricultural livelihood project to benefit the surrounding population. Relying on the institutional mediation of the Gulu Archdiocese and the initial consent of the individual Christian landowner, the project design team concluded in Section 2.5 of the October 2019 Design Report that land access was sufficiently secured for project development.

Management acknowledges, that relying on the third-party facilitation of the Archdiocese without conducting an independent, formal title search and securing direct, legally binding, and registered consent agreements from the wider family of the individual Christian landowner was a procedural oversight. Following the Ministry's physical capital investment, an *internal family land wrangle emerged regarding the inheritance and ownership rights of that specific parcel of land.*

This family dispute escalated to the point where the beneficiary community was evicted and blocked from accessing the facility. The subsequent operational inactivity and lack of physical security on the site directly led to the theft and vandalism of the irrigation components, as documented in the Uganda Police Force reference SDRE: 04/18/7/2024.

Management is pleased to report that a formal Memorandum of Understanding (MoU) has since been successfully secured and executed between the family members, Pader District Local Government, and the Ministry of Water and Environment, and the dispute has been completely resolved.

Recommendation

The Accounting Officer should:

a) Obtain proof of land ownership (title or legal documentation) where the project is located.

b) Always Engage different stakeholders such as landowners, family members, and local authorities early before project implementation to avoid possible disputes and secure landownership for such government projects.

2.1.7 Vandalized and abandoned project.

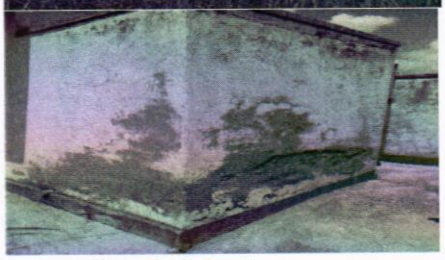
Regulation 5 (2) (b) and (c) of the PPDA (Force Account Mechanism) Regulations, 2014 mandates the Force Account Supervisor to supervise the progress of the assignment and verify the works undertaken. The Authority conducted a site visit for construction of Aringo Mone Solar Powered Irrigation System at Latany Sub-County, in Pader District on 21st May 2026 and found that the project was vandalized and abandoned. Whereas the progress status report for the month of March 2020 indicated that the physical progress of 96% had been achieved and recommended for project commissioning, the Authority found that most of the project components were non-existent. This resulted from inadequate project conceptualization which leads to overlooking of critical land tenure requirements which cause land disputes, hence failure to achieve value for money.

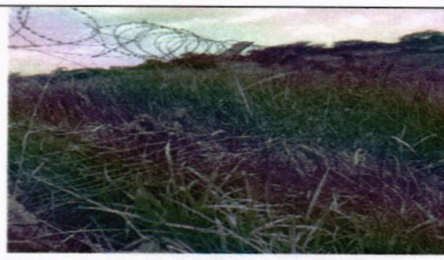
The project was commissioned in March 2020 by H.E the President of Republic of Uganda as indicated in the New Vision Newspaper dated Monday 9th March 2020 (Annex 1).

Table 2: Physical Progress as at 21st May 2026

Component	Description	Progress as per the Final Progress report of March 2020	Authority's Observation
Irrigation System	• Main Pipe-PVC PN10,110MM. • Sub main-PVC PN6, 90mm. • Laterals-PVC PN6,63mm.	100%	

Component	Description	Progress as per the Final Progress report of March 2020	Authority's Observation
	• ¾'' brass sprinklers on 3/3 PVC riser pipes. • Accessories (Dends, Tees, Valves).		 Only one damaged sprinkler with no control valve was seen, the rest were vandalised and removed from the site.
Water intake structure	Excavation of a sump on form of a valley tank (2,000m3 capacity) to store part of the water diverted from River Larumo.	100%	 Non maintained and abandoned valley tank.
Solar System	• 40 pieces of 275 Watts each in an array on steel mounting structure. • Submersible water pump of 30m3/hr discharge and head of 60m installed within the sump.	100%	  Solar Steel mounting structure without solar panels. 

Component	Description	Progress as per the Final Progress report of March 2020	Authority's Observation
			 Out of the 40 solar panels installed, the Authority verified only 16 panels stored at Latany Health Centre. 24 solar panels were missing. The Entity stated that 2 two panels were damaged by wild fire and 22 were at Ministry of Water equipment yard.
Sanitation facility	Two stance lined VIP latrine with two bathrooms and hand-washing facility (For male and female)	100%	  Incomplete VIP latrine. Incomplete painting. Painting was stopped at undercoat. No drawings for VIP latrine. Not Engraved to indicate female or male section.
Fencing	• Barbed wire mounted on treated gum poles for the entire farm. • Chain-link mounted on concrete poles for the water	100%	

Component	Description	Progress as per the Final Progress report of March 2020	Authority's Observation
	abstraction area.		 Damaged chain link fence on pump house.   No barbed wire mounted on treated gum poles for the entire farm
Nursery bed	A steel nursery structure for raising of seedlings.	95%	  Steel nursery structure with no top covering net. No nursery bed was seen.
OVER ALL PROGRESS		96%	

Implication

- Loss of value for money, since the project was destroyed, rendering the project non-functional shortly after commissioning.
- Commissioning a project that later collapsed undermines public trust in government programs.

Management Response.

The audit observation is noted;

However, prior to the implementation of the project, there was a stakeholder engagement. The project site was formally proposed and facilitated by the Catholic Church of Gulu Archdiocese as a strategic community youth empowerment initiative.

The Archdiocese identified land belonging to one of its local Christians (parishioners) who initially consented to host the facility for the benefit of the community. Based on the high local standing of the Gulu Archdiocese and the apparent willingness of the landowner, the project design team recorded in the October 2019 Design Report that land access was secure.

Management regrets relying on the Church's mediation without conducting an independent, formal land title search and securing direct, legally binding, and registered family-level consent agreements was a procedural oversight during the project conceptualization stage. Consequently, after H.E. the President commissioned the fully functional (96% physically complete- with all components installed) scheme in March 2020. An internal family land wrangle emerged regarding the inheritance and ownership rights of that specific plot.

To address the challenge, the Ministry initiated a comprehensive social mediation involving the registered landowners, the contesting family members, local authorities, and the Catholic Church of Gulu Archdiocese.

These engagements have resulted into a successful execution of a legally binding MoU between the registered family landowners and the Ministry of Water and Environment. This signed MoU serves as the formal, legally binding proof of land use and access.

With the MoU in place, Management is fully committed to rehabilitating the scheme to restore full operational functionality.

The Ministry has conducted an engineering assessment of the site to evaluate the extent of the rehabilitation need in terms of materials and labour to inform the budget allocation. Upon availability of resources, the Ministry will reinstate the system.

Recommendation

1. The Accounting Officer should:

a) Obtain proof of land ownership (title or legal documentation) where the project is located to avoid conflict that may affect the success of such projects.

b) Allocate resources to repair or replace damaged components to revive the irrigation system.

2.2 To assess adherence to Environmental, Social, Health and Safety (ESHS) safeguard requirements

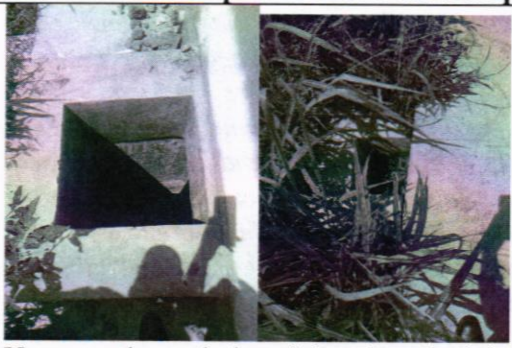
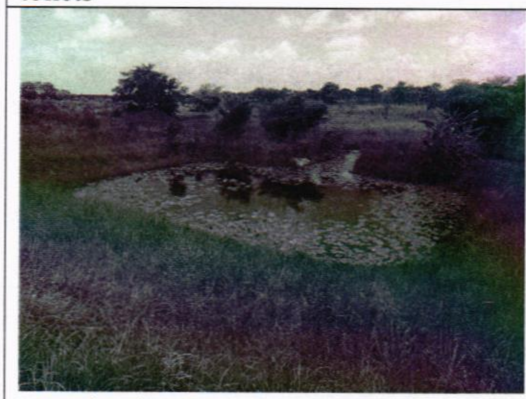
2.2.1 Failure by the Ministry to comply with the Environmental, Social, Health and Safety (ESHS) safeguard requirements.

On 21st May 2026, during the site inspection, the Authority found that during project implementation, some of the ESHS requirements were not implemented as indicated below:

i) Failure to provide for a section for PWDs on VIP latrine.
ii) Un engraved two lined VIP latrine.
iii) Uncovered manholes.
iv) There were no safety signs such as warning tapes on uncovered pits.

This was due to inadequate involvement of Environment Officers during project implementation.

Table 3: Non-compliance with ESHS requirements

<table>
<tr>
<td>
Uncovered manhole of boys' and girls' toilets</td>
<td>
Uncovered manhole in teacher's quarters</td>
</tr>
<tr>
<td>
Unmaintained and abandoned valley tank.</td>
<td>The March 2020 monthly progress report indicated that 1,550 trees were planted, the Authority, however, did not find these trees: The following were the categories of trees to be planted.
<table>
<tr><th>Category of trees</th><th>Trees species</th><th>No. of trees</th></tr>
<tr><td>Agroforestry trees</td><td>Brother heart, Ovacados and Papaw</td><td>100</td></tr>
<tr><td>Nutrient replenishing trees, wind breaks, wood lot</td><td>Calliandra, seasban seas Bania</td><td>350</td></tr>
<tr><td>Timber trees</td><td>Tick, Pine trees, measopsis Emini</td><td>400</td></tr>
<tr><td>Wetland buffer stabilisation</td><td>Bamboo, mahogany, palm trees</td><td>700</td></tr>
<tr><td>**Total**</td><td></td><td>1,550</td></tr>
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Implication
The health, safety and security of the community members are at a risk of being compromised and some project components on site are being destroyed.

Management Response.
The audit observation is noted.
However, at the time of project implementation and its formal commissioning in March 2020, the infrastructure was fully compliant with the Environmental, Social, Health, and Safety (ESHS) safeguard requirements. Specifically, an engineered concrete access ramp was constructed at the sanitation facility to accommodate Persons with Disabilities (PWDs). The two-lined VIP latrine was structurally completed, formally engraved, and labeled in accordance with Ministry standards. Technical manholes and inspection chambers were securely sealed with reinforced concrete covers. Standard ESHS safety signs and warning tapes were fully installed around all technical pits and deep infrastructure zones during construction.

Following the eviction of the beneficiary community due to the private family land dispute, the site was abandoned and left without local security. During this prolonged period of operational inactivity, the facility was subjected to systematic asset-stripping and vandalism and the heavy-duty manhole and pit covers were pried open and stolen, creating the hazardous "uncovered manholes and pits" observed during the audit inspection on 21st May 2026. Temporary safety signs and warning tapes were torn down, and the latrine structures were stripped of their engraved markings. However, through the MOU secured between the Ministry of Water and Environment and Pader District Local Government on behalf of the beneficiary farmers, the Ministry has provided a framework for the parties to collaborate and ensure sustainability of the developed solar powered irrigation system, accordingly the ministry has budgeted to reinstate the damaged components as part of functionality support to the irrigation system in the financial year 2026/2027.

Authority's comment
The Authority noted the Entity's response, however noted that one of the major target groups (beneficiaries) for the project was persons with disabilities (PWDs) yet the VIP latrine did not have handrail to support the PWDs.

Recommendation
The Force Account Supervisor should always direct the project implementation team to prepare Environment and Social Management Plans (ESMPs) and implement the projects in accordance with Section 66 of the PPPDA Act, Cap. 205.

CHAPTER 3: AUDIT CONCLUSION
The Authority found that the Ministry of Water and Environment implemented the project on land without a land tittle or any proof of ownership contrary to Section 2.5 (Land tenure) of the approved detailed Design Report for Aringo Mone Solar Powered Irrigation System of October 2019 which required that '*the project beneficiary possesses a land title to show proof of ownership on which the project shall be developed.*'' This attracted disputes and eviction of the intended beneficiary farmers hence affecting the project objective.

Whereas the final progress status report for the month of March 2020 indicated that the physical progress of 96% had been achieved and recommended for project commissioning, during the site visit of Aringo Mone Solar Powered Irrigation System at Latany Sub-County, in Pader District on 21st May 2026, the Authority found that the project was vandalized, abandoned with most of the project components missing.

Inadequate project conceptualization led to the overlooking of the critical land tenure requirements which attracted land disputes and vandalism of the project, hence failure to achieve value for money.
According to the Entity's management responses and the evidence submitted, the same project has been allocated funds for its fictionality in the Financial Year 2026/2027.

In light of the above, the Accounting Officer should implement the Authority's recommendations herein in order to realise the project's objectives.