PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS AUTHORITY

"Regulating for Results"

REPORT ON THE PROCUREMENT AND DISPOSAL AUDIT REPORT FOR THE JUDICIARY 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
MoFPED	Ministry of Finance, Planning and Economic Development
NCONS	Non-Consultancy Services
PDE	Procuring and Disposing Entity
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
SCC	Special Conditions of Contract
SUPLS	Supplies
UGX	Uganda Shillings
WRKS	Works

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a procurement and disposal audit of the Judiciary for the Financial Year 2024/2025 and reviewed 14 sampled procurement and disposal transactions.

The overall objective of the audit 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, the PPDA Regulations 2023, PPDA Guidelines and the level of procurement performance over the audit period.

From the findings of the procurement and disposal audit exercise, the performance of the Judiciary for FY 2024/2025 was **Satisfactory** with an overall weighted average risk rating of **10.8%**. The risk rating was weighted to determine the overall risk level of the Entity as detailed in Chapter 3 of the audit report.

Positive Findings

Based on the sampled procurements, the following key positive issues were observed during the audit:

1. All procurement structures are in place and operate independently in accordance with Section 40 of the PPDA Act, Cap. 205.
2. The Entity formally appoints contract managers for all procurements. This demonstrates active oversight and management of the respective contracts throughout the implementation period.
3. Disposal activities for the Financial Year 2024/2025 were conducted in compliance with PPDA Act, Cap. 205, Regulations, 2023 and PPDA Guidelines.

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

1. Failure to fully implement the procurement plan for the Financial Year 2024/2025: The audit noted that the Entity implemented procurement activities worth UGX 101,805,752,653 for FY 2024/2025 which was 88.1% of the total procurement planned value of UGX 115,489,680,907 with a budget variance of UGX 13,683,928,254 which could affect effective case management and access to justice.

2. Failure to fully implement the previous audit recommendations contrary to Section 10 (1) of the PPDA Act Cap. 205. The Entity was issued with the procurement and disposal audit report for Financial Year 2022/23 in July 2024. Out of the four recommendations made, two were implemented and two were partially implemented. This leads to recurrence of audit findings, increases operational and compliance risks and undermines continuous improvement efforts.

3. Delayed evaluation in the procurement of consultancy services for design and supervision of regional Courts of Appeal of Gulu and Mbarara worth UGX 1.1 billion: The audit revealed

that the evaluation process was not concluded within the prescribed timelines. Technical evaluation took 30 working days, exceeding the expected timeframe by 10 working days, while the opening of financial proposals was conducted 37 working days after completion of technical evaluation, resulting in a further delay of 27 working days. These delays prolonged the procurement process and could have affected the timely acquisition of the required service.

4. There were delays in payment and completion of construction contracts of three procurements worth UGX 36.4 billion: The construction of Patongo Grade I Magistrates' Court valued at UGX 1.21 billion was completed approximately one year after the contractual completion period and payment of the penultimate certificate was delayed by nine months. The construction of the Regional Court of Appeal in Gulu valued at UGX 30.37 billion had achieved only 5% physical progress against a planned 20% as at May 2026. Additionally, payment of UGX 1.19 billion certified under IPC No.1 for the construction of Rakai Chief Magistrates' Court valued at UGX 4.84 billion remained outstanding for over 140 working days after certification. These delays impede timely service delivery.

5. There was inadequate scoping of maintenance works. Physical verification of the renovated Kapchorwa Chief Magistrates Court valued at UGX 498.4 million revealed unresolved cracks on the ceiling of the archives room that had only been painted over. The audit established that the Supervising Engineer did not adequately assess the condition of the facility during the scoping stage, resulting in preparation of Bills of Quantities that provided for painting works but excluded the repair of the cracked ceiling. Consequently, the defect remained despite completion of the maintenance works. This undermines the quality and durability of the renovation.

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

1. The Accounting Officer, who has the overall responsibility for the execution of the procurement function should:

   i) Institute quarterly procurement plan reviews to align planned procurements with actual budget releases and revenue collections. Any significant changes should be formally approved and reflected in updated procurement plans in accordance with Regulation 4 of the PPDA (Procurement Planning) Regulations, 2023.

   ii) Establish an audit recommendation register and ensure quarterly monitoring to implement all the Authority's recommendations in accordance with Section 10 (1) (a) of the PPDA Act Cap. 205.

   iii) Prevail over Heads of User Departments to ensure that Contract Managers prepare contract implementation schedules, conduct monthly performance reviews and document all contract monitoring activities to facilitate timely intervention where delays are identified in accordance with Regulation 52 (1) (b) of the PPDA (Contracts) Regulations, 2023; and

   iv) Task Evaluation Committees where they are not able to complete an evaluation exercise within the time period recommended by Regulation 4 (2) of the PPDA (Evaluation)

Regulations, 2023, explain in writing to the Accounting Officer, the reasons for this and request for extension of the evaluation time period.

2. The Contract Manager for the renovated Kapchorwa Chief Magistrates Court should assess the extent and cause of the ceiling cracks and determine the appropriate remedial works required.

The Authority shall undertake a follow-up exercise to ascertain the status of implementation of the recommendations. You are required to submit to the Authority a status of implementation of the recommendations within **four months** from the date of this letter.

The Judiciary should implement the recommended action plan on page 13.

CHAPTER ONE: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a procurement and disposal audit of the Judiciary for the Financial Year 2024/2025 and reviewed 14 sampled procurement and disposal transactions. The audit 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, the PPDA Regulations, 2023 and PPDA Guidelines.

1.2 Audit Objectives

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

The specific objectives of the audit were to:

1. Establish the level of compliance by the Procuring and Disposing Entity (PDE) with the general provisions of the PPDA Act Cap. 205, PPDA Regulations, 2023 and PPDA Guidelines;
2. Assess the degree of compliance with the PPDA Act Cap. 205 and PPDA Regulations, 2023 and PPDA Guidelines 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.

1.3 Structure of the Entity

The Judiciary was established under the 1995 Constitution as an independent arm of Government responsible for the administration of justice. The Judiciary is mandated to interpret and apply the law, adjudicate disputes, protect and enforce rights and freedoms, and uphold the Constitution and the rule of law in Uganda.

According to Section 28 of the PPDA Act Cap. 205, the Accounting Officer has the overall responsibility for the successful execution of procurement, disposal and contract management in a Procuring and Disposing Entity. The Accounting Officer of the Judiciary during the Financial Year under review was Mr. Pius Bigirimana.

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: Membership of the Contracts Committee

No.	Name	Designation	Position on the Committee	Date of Appointment
1.	H/W Dr. Musabe Alex Karocho	Deputy Registrar	Chairperson	22nd May 2024
2.	H/W Agnes Alum	Chief Registrar	Member	22nd May 2024
3.	H/W Thadius Tumwebaze A	Registrar	Member	23rd September 2023
4.	Mr. Julius Kagoro	Principal Policy Analyst	Member	1st August 2023
5.	Ms. Aidah Kemigisa	Senior Assistant Secretary	Secretary	24th November 2023

According to Section 33 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 Deo Kasozi.

1.4 Procurement and disposal audit scope

The audit involved a review of the procurement process, disposal process, general compliance issues and contract implementation of 14 transactions under Financial Year 2024/25. ***(Appendix 3).*** The population and sample distribution for the University's procurements handled during the FY 2024/2025 are detailed in Table 2 below:

Table 2: Distribution of Population and Sample for the FY 2024/2025

No.	Procurement Method	Population Value (UGX)	Sample Value (UGX)	Population by No.	Sample by Number	% By No.	% By Value
1	Open Domestic Bidding	30,876,481,472	20,330,918,409	21	4	19.0	65.8
2	Call off orders	5,640,217,020	362,278,210	590	2	0.3	6.4
3	Direct Procurement	61,241,688,468	31,582,218,366	4	2	50	51.6
4	Restricted Domestic Bidding	1,528,270,888	866,808,489	5	2	40	56.7
5	Request for Quotation	954,640,772	954,640,772	15	4	26.7	100
6	Micro Procurements	1,564,454,033	0	440	0	0	0
TOTAL		**101,805,752,653**	**54,096,864,246**	**1,075**	**14**	**53.1**	**1.3**

1.5 Audit Methodology

On 25th March 2026, the Entity was notified about the audit exercise. A sample of 14 procurement transactions conducted in the Financial Year 2024/2025 was selected based on stratified random sampling. This also included a review of the National Development Plan, to align the audit scope with national priorities, previous audit reports and a documentary review of the Contracts Committee minutes and monthly reports.

An audit launch meeting was held on 9th April 2026 between the audit team and the Entity's officials.

Two officers conducted the exercise under the supervision of the Manager, Performance Monitoring. 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 processes.

On completion of file review, the audit team met with various stakeholders to discuss and obtain clarifications on some of the preliminary findings. A debrief meeting was held on 8th June 2026 between the audit team and the Entity's officials. A management letter was issued to the Entity for management's response on 11th June 2026 and the Entity's responses to the issues raised were received on 18th June 2026. The exit meeting was held on 19th June 2026 at PPDA Head Office, PPDA-URF Towers, Nakasero Road, Kampala.

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

CHAPTER TWO: FINDINGS OF THE AUTHORITY

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

2.1.1 Procurement Plan Implementation

Section 60 (2) (d) of the PPDA Act Cap 205 states that "*a Procuring and Disposing Entity shall plan its procurement and disposal in a rational manner and in particular shall integrate its procurement budget with its expenditure programme*".

The audit noted that the Entity implemented procurement activities worth UGX 109,305,416,873 for FY 2024/2025 which was 94.3% of the total procurement planned value of UGX 115,489,680,907 with a budget variance of UGX 6,184,264,034 as indicated in Table 3 below:

Table 3: Procurement Plan Implementation

Analysis of procurement spend	
Total procurement budget/plan value inclusive VAT (UGX)	115,489,680,907
Value of implemented procurements inclusive VAT (UGX)	109,305,416,873
Procurement plan implementation (%)	94.3%
Budget Variance (UGX)	6,184,264,034

Implication

Failure to fully implement the procurement plan affects effective case management and access to justice.

Management Response

The audit observation is noted. The difference in plan implementation was a result of items reflected in the plan but paid without LPO's including fuel which is paid through cards, funds sent directly to Courts for office operations drawn from stationary, cleaning and sanitation, workshops and maintenance budget.

Recommendations

The Authority noted the Entity's response however, the detailed expenditure through stationery, cleaning, sanitation, workshops and maintenance budget was not availed to the Authority and thus the query is maintained. The Authority recommends that:

- The Accounting Officer should formally delegate these procurements to the users and reports be made on the same to the Authority in accordance with Section 41(a) and 60 (7) of the PPDA Act Cap. 205.
- The Accounting Officer should institute quarterly procurement plan reviews to align planned procurements with actual budget releases and revenue collections. Any significant changes should be formally approved and reflected in updated procurement plans in accordance with

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

2.1.2 Implementation of previous audit recommendations

The Entity was issued with the procurement and disposal audit report for Financial Year 202/2023 in July 2024. Out of the four recommendations made, two (50%) were implemented and two (50%) were partially implemented as indicated in Table 4 below:

Table 4: Status of Implementation of Previous Audit Recommendations for FY 2022/2023

No.	Recommendation	Status of implementation
1.	The Accounting Officer and management should constantly review the budget and procurement plan to ensure that all procurements planned and budgeted for are undertaken. Where need arises, a review of the plan and budget should be done in accordance with Section 58(4) of the PPDA Act, 2003. A similar query is indicated in sub-section 2.1.1 of this report.	Partially implemented
2.	The Contracts Committee and Head, Procurement and Disposal Unit should provide quality assurance of the solicitation documents before issue to bidders.	Implemented
3.	The Evaluation Committee should ensure that the determination of a bid's compliance and responsiveness is based on the contents of the bid and a substantially compliant bid is one that conforms to all the set criteria in the bidding document without material deviation or omission in accordance with Regulation 5 of the PPDA (Evaluation) Regulations. 2023. A similar query is indicated in sub-section 2.1.3 of this report.	Partially implemented
4.	Contract Managers should ensure that: They prepare contract management plans in accordance with Regulation 50 (3) of the PPDA (Contracts) Regulations, 2023; and ii. ensure that for all procurements with a performance security requirement this contract condition is fulfilled by the provider.	Implemented

Implication

Failure to implement audit recommendation leads to recurrence of audit findings which increases operational and compliance risks and undermines continuous improvement efforts.

Management Response

The audit observation is noted. Management will ensure that the audit recommendations are implemented fully where practicable.

Recommendation

The Accounting Officer should establish an audit recommendation register and ensure quarterly monitoring to implement all the Authority's recommendations in accordance with Section 10 (1) (a) of the PPDA Act Cap. 205.

2.1.3 Delays in Evaluation

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

Regulation 4 (1) (a) of the PPDA (Evaluation) Regulations, 2023 provides for evaluation of non-consultancy services within twenty working days from bid opening.

The Authority noted that in the procurement of consultancy services for design and supervision of regional Courts of Appeal of Gulu and Mbarara by Arch Forum Limited worth UGX 1,156,000,000, there were delays observed during evaluation of bids as detailed in Table 5 below:

Table 5: Delays at Evaluation

No.	Procurement Details	Exception Findings	*Management Response*
1.	Consultancy services for design and supervision of regional Courts of Appeal of Gulu and Mbarara **Provider**: Arch Forum Limited **Value**: UGX 1,156,000,000	**Delay of 37 working days to open financial proposals**: Although the technical evaluation report was signed on 21st January 2025, the Entity opened the financial proposals on 12th March 2025 thus causing a delay of 27 working days. **Delayed Evaluation by 10 days:** The technical evaluation process took 30 working days to conclude, from the bid closing date of 11th December 2024 to the signing of the technical evaluation report on 21st January 2025.	*The audit observation is noted. The delay was a result of busy schedules of evaluation committee members. The Entity will however ensure adherence to the timelines and where not practicable seek permission for extensions.*

Implication

Delay to conclude evaluation causes further delays in the procurement process and is an offence which could attract a fine between two hundred fifty and one thousand currency points (UGX 500,000 to UGX 2,000,000) in accordance with Section 129 (1) (f) of the PPDA Act Cap. 205.

Recommendation

Where an Evaluation Committee is not able to complete an evaluation exercise within the time period recommended by the above Regulation, it should, in writing, explain to the Accounting Officer the reasons for this and request for extension of the evaluation time period in accordance with Regulation 4 (2) of the PPDA (Evaluation) Regulations, 2023.

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

2.2.1 Disposal of Assets

Regulation 2 of the PPDA (Disposal of Public Assets) Regulations 2023 requires an Accounting Officer to review the public assets of a Procuring and Disposing Entity in each Financial Year to identify assets to be disposed of in the following year.

The Authority noted that, on 30th September 2025, the Entity awarded the disposed of assorted assets worth UGX 53,872,000 to various buyers through the public auction method as had been identified in the disposal plan for the FY 2025/2026.

The Accounting Officer is commended for disposing of assets during the FY 2024/2025 and should in each financial year, cause the public assets of the Entity to be reviewed to identify assets for disposal 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

2.3.1 Delays at contract implementation

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

The Authority noted that in three procurements worth UGX 36,411,256,114, there were delays in the conduct of procurement procedures, the delays were mainly attributed to insufficient funds as detailed in Table 6 below:

Table 6: Procurements with delays at contract implementation

No.	Subject of procurement	PPDA Finding	*Management Response*
1.	Construction of Patongo Grade 1 Magistrates' Court **Provider**: Hotel Zawadi Ltd **Value**: UGX 1,209,264,112	**Delayed completion of works:** GCC 17.1 stipulated that the works were to be completed within 12 months from the date of contract signing. The audit noted that while works were commenced on 31st May 2022, they were completed on 22nd March 2024, resulting in a delay of approximately one year. **Delayed payment by nine months:** The Contract Manager issued the penultimate certificate on 25th April 2024; however, payment was not affected until 20th January 2025, resulting in a delay of approximately	*The delay was a result of insufficient funds. Funds were later provided and the construction has now been completed handed over.*

No.	Subject of procurement	PPDA Finding	*Management Response*
		nine months between certification and payment.	
2.	Construction of the Regional Court of appeal in Gulu **Provider**: Seyani Brothers and Parabat Seyani Construction Joint Venture **Value:** UGX 30,365,700,102	**Delayed implementation of works**: As at the date of physical verification in May 2026, the works were at a physical progress of 5% for the main building against a planned 20%.	*The delay was due to insufficient release to pay advance payment. The funds for advance payment were provided and the speed of works has since improved.*
3.	Construction of Rakai Chief Magistrates Courts **Provider**: Buildbase Contractors (U) Ltd **Value**: UGX 4,836,291,900	**Delay to Pay Buildbase Contractors (U) Ltd:** GCC 43.1 of the contract required the Employer to pay the contractor the amounts certified by the Project Manager within 30 days of the date of each certificate. As at 18th May 2026, the Entity had not paid Buildbase Contractors (U) Ltd UGX 1,194,151,673 certified against IPC No.1 after 140 working days from its approval by the Contract Manager on 4th November 2025 contrary to GCC 43.1 of the contract. During physical verification on 15th May 2026, the contractor informed the Authority that IPC No.2 had also not been paid since its submission in late April 2026. The Authority was unable to confirm the details on IPC No.2 because it was not availed by the Entity for verification during the audit.	*The delay to pay was due to non-availability of funds but funds were later received and payment made for IPC No.1.* *Payment for IPC No.2 is not yet done due to insufficient Q4 financial year 2025/2026 release.*

Implication
Delays in contract execution impedes timely service delivery.

Recommendations
- The Authority notes the Entity's response and recommends that the Accounting Officer should strengthen budget planning, cash flow forecasting and engagement with the Ministry of Finance, Planning and Economic Development to ensure that projects are adequately funded and that budgeted funds are released in a timely manner. Where delays in fund releases are anticipated, the Entity should proactively communicate with contractors, closely monitor contractual payment obligations and implement appropriate contract administration

measures to minimize project delays and interest claims in accordance with Regulation 52 (1) (a) of the PPDA (Contracts) Regulations, 2023.

- The Accounting Officer should ensure that delays in procurement at the various stages are addressed in accordance with Section 51 of the PPDA Act Cap. 205.

2.3.2 Inadequate Scoping of Maintenance Works

In May 2026, the Authority conducted a physical verification exercise to establish the status of implementation of the sampled procurements. During physical verification of the renovated Chief Magistrates Court in Kapchorwa by JP Construction Works Enterprises Ltd worth UGX 498,365,820, the audit observed visible cracks on the ceiling of the archives room that had merely been painted over by the contractor without repairing the underlying defect. Further review established that the Supervising Engineer (who was the Contract Manager) had not adequately assessed the condition of the ceiling during the scoping stage. Consequently, the Bill of Quantities provided for painting works only and did not include the repair of the cracked ceiling. As a result, the defect remained unresolved despite the completion of the maintenance works.

Implication

The temporary renovations did not address the underlying issues which leads to more costly repairs in the near future.

Management response

The audit observation is noted. The Officers have been cautioned to adequately assess works prior to preparation of Bills of Quantities and the Entity will ensure that the ceiling repair is prioritized next financial year.

Recommendation

The Authority noted the response and recommends that the Contract Manager should assess the extent and cause of the ceiling cracks and determine the appropriate remedial works required.

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

3.1 Overall audit Conclusion

The procurement and disposal activities of the Judiciary for the Financial Year 2024/2025 were generally conducted in compliance with the provisions of the PPDA Act Cap. 205, the PPDA Regulations 2023, and PPDA Guidelines. The Entity maintained all the statutory procurement structures, which were operating independently in accordance with Section 40 of the PPDA Act Cap. 205 and formally appointed Contract Managers for all procurements, thereby promoting effective governance, oversight and management of procurement and contract implementation activities.

However, the audit identified a few control and performance weaknesses that require management's attention. This included failure to fully implement the procurement plan, failure to fully implement previous audit recommendations, delays at evaluation and delayed payments to contractors.

While these weaknesses did not materially undermine the overall integrity of the procurement system, they indicate deficiencies in procurement planning, contract management, financial commitment management and monitoring mechanisms that may adversely affect service delivery, value for money, contractor confidence and achievement of Government policy objectives if not addressed.

Accordingly, the performance of the Judiciary for the Financial Year 2024/2025 was **Satisfactory** with overall weighted average risk rating of **10.8%** but requiring targeted management interventions to strengthen procurement efficiency, contract performance and compliance with statutory and regulatory requirements.

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 7 below:

Table 7: Summary of performance of the Judiciary

Risk Rating	No.	%No	Value (UGX)	%	Weights	Total Weighted Score	
				Value		By No.	By Value
High	0	0	0	0	0.6	0	0
Medium	4	29	6,908,541,109	13	0.3	8.6	4
Low	1	7.1	30,365,700,102	56	0.1	0.7	0.7
Satisfactory	9	64	16,822,623,035	31	0	0	0
Total	14	100	54,096,864,246	100	**1**	9	5

Weighted Average by number = $\frac{\sum\text{Weighted Score by number}}{60}$ X 100 = $\frac{9 \times 100}{60}$ = 13.3
3%

Weighted Average by value = $\frac{\sum\text{Weighted Score by value}}{60}$ X 100 = 5 $\frac{\times 100}{60}$ = 8.3%

The average weighted risk rating = $\frac{9\% + 8.3\ \%}{2}$ = 10.8

Since **10.8 %** falls within the **0-30** risk range, the performance of the Entity is rated **Satisfactory** as detailed in Table 8 below:

Table 8: 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 1: Performance by number of contracts

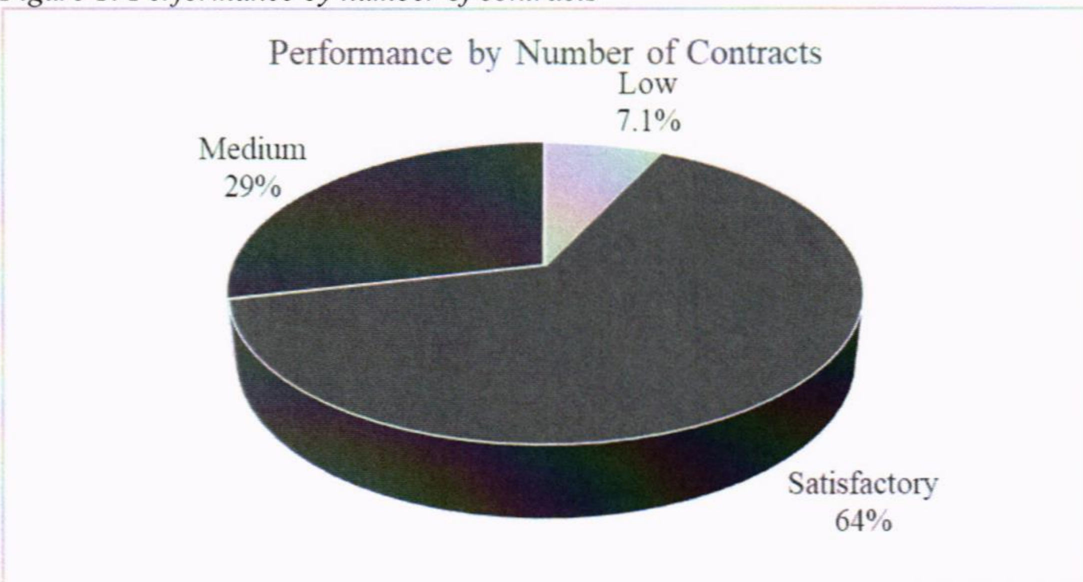
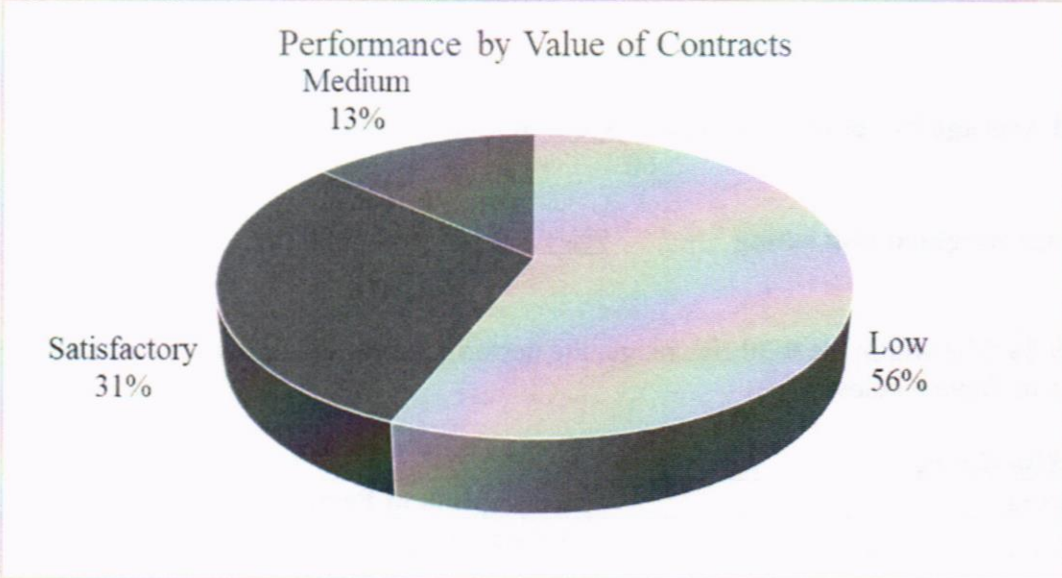


Figure 2: Performance by value of contracts



3.3 Recommendation Action Plan

The Entity should implement the recommendations as indicated in Table 9 below:

Table 9: Action Plan

Finding	Action/Recommendation	Responsible Officer	Timeline
Failure to fully implement the procurement plan	Conduct quarterly procurement plan reviews and update the plans	Accounting Officer/ Head PDU	Quarterly
Failure to fully implement audit recommendations	Establish an audit recommendation register and ensure quarterly monitoring	Accounting Officer	Within 30 days
Delayed Evaluation	Ensure that Evaluation Committees formally request extensions from the Accounting Officer, with written justification, where evaluations cannot be completed within the prescribed timeline	Chairpersons, Evaluation Committee	As and when required
Delayed payments	Strengthen budget planning, cash flow forecasting and engagement with Ministry of Finance, Planning and Economic Development.	Accounting Officer /Head of Finance	Within 60 days
Delayed contract completion	Implement contract monitoring and escalation mechanisms	Contract Managers	Monthly

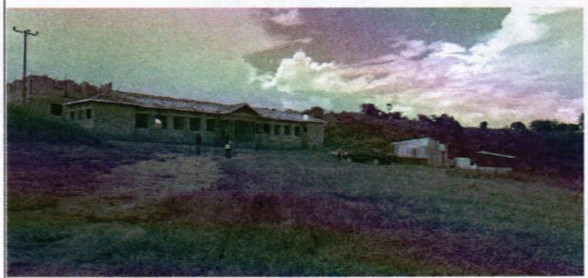
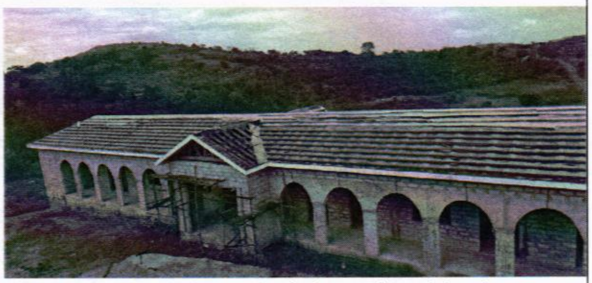
Appendix 1: Findings and Rating on the individual contracts reviewed

No.	Medium Risk Contracts	Reason for Risk Rating
1.	Consultancy services for design and supervision of regional Courts of Appeal of Gulu and Mbarara JUD/CONS/24-25/0028 Arch Forum Limited UGX 1,156,000,000	• **Delay of 37 working days to open financial proposals**: Although the technical evaluation report was signed on 21st January 2025, the Entity opened the financial proposals on 12th March 2025 thus causing a delay of 27 working days. • **Delayed Evaluation by 10 days:** The technical evaluation process took 30 working days to conclude, from the bid closing date of 11th December 2024 to the signing of the technical evaluation report on 21st January 2025.
2.	Construction of Patongo Grade 1 Magistrates' Court JUD/Works/2021-2022/00304/3 Hotel Zawadi Ltd UGX 1,209,264,112	• **Delayed completion of works:** GCC 17.1 stipulated that the works were to be completed within 12 months from the date of contract signing. The audit noted that while works were commenced on 31st May 2022, they were completed on 22nd March 2024, resulting in a delay of approximately one year. • **Delayed payment by nine months:** The Contract Manager issued the penultimate certificate on 25th April 2024. However, payment was not affected until 20th January 2025, resulting in a delay of approximately nine months between certification and payment.
3.	Renovation of Kapchorwa JUD/WRKS/2023-24/00600 JP Construction Works Enterprises Ltd UGX 498,365,820	• **Inadequate Scoping of Maintenance Works:** During physical verification, the audit observed visible cracks on the ceiling of the Archives Room that had merely been painted over by the contractor without repairing the underlying defect. Further review established that the Supervising Engineer had not adequately assessed the condition of the ceiling during the scoping stage. Consequently, the Bill of Quantities provided for painting works only and did not include the repair of the cracked ceiling. As a result, the defect remained unresolved despite the completion of the maintenance works.

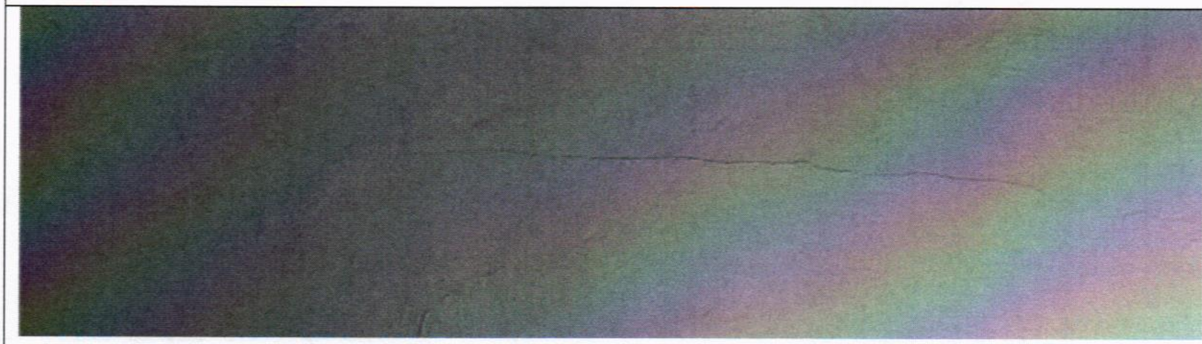
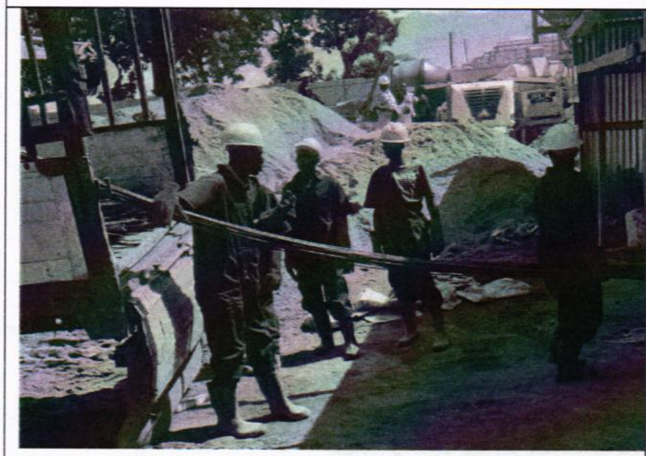
4.	Construction of Rakai Chief Magistrates Courts JUD/WRKS/2024-2025/01166 Buildbase Contractors (U) Ltd UGX 4,836,291,900	Delay to Pay Buildbase Contractors (U) Ltd: GCC 43.1 of the contract required the Employer to pay the contractor the amounts certified by the Project Manager within 30 days of the date of each certificate. As at 18th May 2026, the Entity had not paid Buildbase Contractors (U) Ltd UGX 1,194,151,673 certified against IPC No.1 after 140 working days from its approval by the Contract Manager on 4th November 2025 contrary to GCC 43.1 of the contract. • During physical verification on 15th May 2026, the contractor informed the Authority that IPC No.2 had also not been paid since its submission in late April 2026. The Authority was unable to confirm the details on IPC No.2 because it was not availed by the Entity for verification during the audit.
Low Risk Contracts		
5.	Construction of the Regional Court of Appeal in Gulu JUD/WRKS/24-25/01563/1/2 Seyani Brothers and Parabat Seyani Construction Joint Venture UGX 30,365,700,102	**Delayed implementation of works**: As at the date of physical verification in May 2026, the works were at a physical progress of 5% for the main building against a planned 20%.
Satisfactory		
6.	Procurement of motor vehicles JUD/NCONS/24-25/00262 CFAO and Sumabolt UGX 13,422,377,300	
7.	Installation of 40ft container at Nakasongala CM Court JUD/WORKS/2023-2024/00785 Kalu General services UGX 63,640,000	
8.	Hire of audio-visual equipment for the ADR Summit Conference and Graduation and swearing in of New Judicial officers JUD/NCONS/24-25/000 Legacy Productions Limited UGX 116,319,200	
9.	Provision of internet services to 16 Court stations for the 4th quarter JUD/FRAMEWORK/22-23/00002 UTCL UGX 245,959,010	

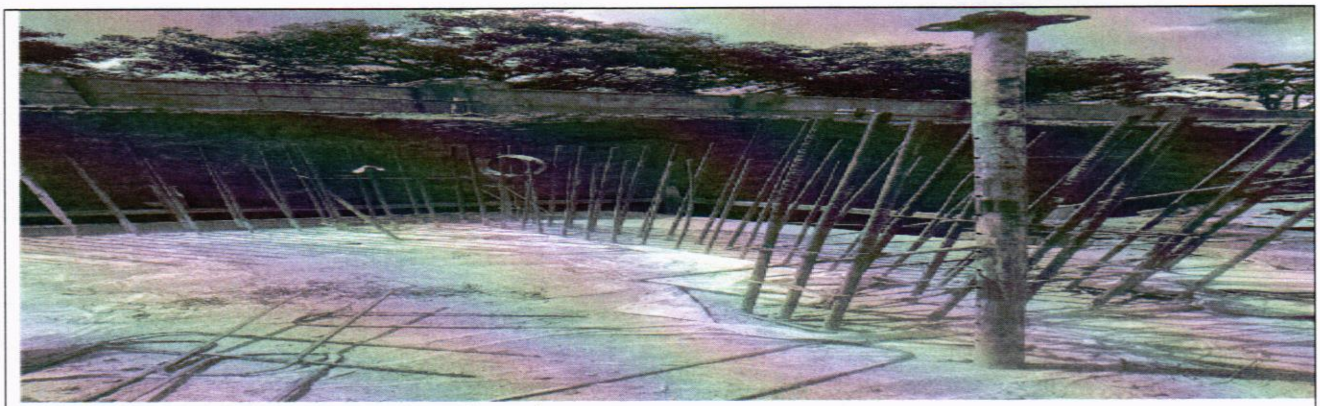
10.	Renovation works at Aduku Chief Magistrates JUD/WRKS/2023-24/00592 Neromark Limited UGX 368442669
11.	Procurement of generator for High Court JUD/SPLS/2023-2024/00996 Kalu General Services UGX 374,060,000
12.	Procurement of 6 heavy duty photocopiers and photo copier power stabilizer for high court and registry of planning, research and development JUD/NCONS/2024-25/00791 Cavenet System Ltd UGX 317,342,592
13.	Procurement of 50 desktop computers for various courts stations JUD/SUPPLIES/2024-2025/00271 Cavenet Systems Ltd UGX199,598,180
14.	ICT Equipment for the appellant Court JUD/SPLS/21-22/01844 Seyani Brothers and Parabat Seyani Construction Joint Venture UGX 1,216,518,264

Appendix 2: Physical Status of Works as at May 2026

<table>
<tr><th>No</th><th colspan="2">Projects That were Verified</th></tr>
<tr><td rowspan="3">1.</td><td colspan="2">Project Name: Construction of Rakai Chief Magistrates Courts
Contractor: Buildbase Contractors (U) Ltd
Value: UGX 4,836,291,900</td></tr>
<tr><td>
Front view of the Administration block and Project Site Offices</td><td>
Rear view of the Administration block</td></tr>
<tr><td>
Front view of Court Hall No.1</td><td>
Court yard with construction materials on site</td></tr>
<tr><td>2.</td><td colspan="2">Renovation works at Aduku Chief Magistrates
Provider: Nero Mark Ltd
Value: UGX 368442669

Above: Material left on site by contractor after handover</td></tr>
</table>

	 **Above:** Interior of the renovated Court building
3.	Renovation of Kapchorwa Method: Restricted domestic bidding **Provider:** JP Construction Works Enterprises Ltd **Value**: UGX 498,365,820
	 **Above: Cracked ceiling in the archive's room of Aduku chief Magistrates Court**
4.	**Project:** Construction of the Regional Court of appeal in Mbarara and Gulu **Provider:** Seyani Brothers and Parabat Seyani Construction Joint Venture **Value**: UGX 30,365,700,102
	 **Above:** Workers on steel works  **Above:** The contracts team with PPDA auditors on site



Above: Casted foundation and steel works

Appendix 3: Audit Sample List for the Judiciary for the Financial Year 2024/2025

No	Proc Reference No	Subject of Procurement	Procurement Method	Service Provider	Contract Amount (UGX)	Risk Rating
1.	JUD/WRKS/2024-2025/01166	Construction of Rakai Chief Magistrates Courts	Open Domestic Bidding/National (ODB)	Buildbase Contractors Ltd	4,836,291,900	Medium
2.	JUD/WRKS/24-25/01563/1/2	Construction of COA Gulu by Seyani Construction Ltd	Open Domestic Bidding/National (ODB)	Seyani Brothers and Parabat Seyani Construction Joint Venture	30,365,700,102	Low
3.	JUD/NCONS/24-25/000	Hire of audio-visual equipment for the ADR Summit, Conference and Graduation and swearing in of New Judicial officers	Framework Agreement	Legacy Productions Limited	116,319,200	Satisfactory
4.	JUD/CONS/24-25/00285	Consultancy services for design and supervision of regional courts of appeal of Gulu and Mbarara	Open Domestic Bidding/National (ODB)	Arch Forum Limited	1,156,000,000	Medium
5.	JUD/WORKS/2023-2024/00785	Installation of 40ft container at Nakasongala CM Court	Request for Quotation	Kalu General services	63,640,000	Satisfactory
6.	JUD/FRAMEWORK/22-23/00002	Provision of internet services to 16 Court stations for the 4th quarter	Framework Agreement	UTCL	245,959,010	Satisfactory
7.	JUD/WRKS/2023-24/00592	Renovation works at Aduku Chief Magistrates	Restricted Bidding	Neromark Limited	368442669	Satisfactory
8.	JUD/SPLS/2023-2024/00996	Procurement of generator for High Court	Request for Quotations	Kalu General Services	374,060,000	Satisfactory

No	Proc Reference No	Subject of Procurement	Procurement Method	Service Provider	Contract Amount (UGX)	Risk Rating
9.	JUD/NCONS/2024-25/00791	procurement of 6 heavy duty photocopiers and photo copier power stabilizer for high court and registry of planning, research and development	Request for Quotations	Cavenet System Ltd	317,342,592	Satisfactory
10.	JUD/SUPPLIES/2024-2025/00271	Procurement of 50 desktop computers for various courts stations	Request for Quotations	Cavenet Systems Ltd Value:	199,598,180	Satisfactory
11.	JUD/WRKS/2023-24/00600	Renovation of Kapchorwa	Restricted domestic bidding	JP Construction Services (U) Ltd	498,365,820	Medium
12.	JUD/SPLS/21-22/01844	ICT Equipment for the appellant Court	Direct procurement	Seyani Brothers and Parabat Seyani Construction Joint Venture	1,216,518,264	Satisfactory
13.	JUD/Works/2021-2022/00304/3	Construction of Patongo Grade 1 magistrates' court	Open bidding method	HoteL Zawadi Limited	916,249,209	Medium
14.	JUD/NCONS/24-25/00262	Procurement of motor vehicles	Open domestic Bidding	CFAO and Sumabolt	13,422,377,300	Satisfactory

Appendix 4: Risk Rating Criteria

RISK	DESCRIPTION	AREA	IMPLICATION
HIGH	Such procurements were considered to have serious weaknesses, which could cause material financial loss or carry a risk for the regulatory system or the entity's reputation. Such cases warrant immediate attention by senior management. Significant deviations from established policies and principles and/or generally accepted industry standards will normally be rated "high".	**Planning:** Lack of or failure to procure within the approved plan	This implies emergencies and the use of the direct procurement method which affects competition and value for money.
		Bidding Process: Use of wrong/inappropriate procurement methods, failure to seek Contracts Committee approvals, and usurping the powers of the PDU.	This implies the use of less competitive methods which affects transparency, accountability, and value for money.
		Evaluation: Use of inappropriate evaluation methodologies or failure to conduct an evaluation.	This implies financial loss caused by awarding contracts at higher prices or shoddy work caused by failure to recommend award to a responsive bidder.
		Record Keeping: Missing procurement files and missing key records on the files namely; solicitation document, submitted bids, evaluation report and contract.	This implies that one cannot ascertain the audit trail namely; whether there was competition and fairness in the procurement process.
		Fraud/forgery: Falsification of Documents	This implies a lack of transparency and value for money.
		Contract Management: Payment for shoddy work or work not delivered.	This implies financial loss since there has been no value for money for the funds spent and the services have not been

RISK	DESCRIPTION	AREA	IMPLICATION
			received by the intended beneficiaries
MEDIUM	Procurements that were considered to have weaknesses which, although less likely to lead to material financial loss or to risk damaging the regulatory system or the entity's reputation, warrant timely management action using the existing management framework to ensure a formal and effective system of management controls is put in place. Such procurements would normally be graded "medium" provided that there is sufficient evidence of "hands on management control and oversight" at an appropriate level of seniority.	**Planning:** Lack of initiation of procurements and confirmation of funds.	This implies committing the Entity without funds thereby causing domestic arrears.
		Bidding Process: Deviations from standard procedures namely bidding periods, standard formats, use of PP Forms and records of issue and receipts of bids, usage of non-pre-qualified firms, and splitting procurement requirements.	This implies a lack of efficiency, standardization, and avoiding competition.
		Procurement Structures: Lack of procurement structures	This implies a lack of independence of functions and powers and interference in the procurement process.
		Record Keeping: Missing Contracts Committee records and incomplete contract management records.	This implies that one cannot ascertain the audit trail namely; whether the necessary approvals were obtained in a procurement process.
		Contract and Contract Management: Failure to appoint Contract Supervisors, failure to seek the Solicitor General's approval for contracts above UGX. 200 million and lack of notices of Best Evaluated Bidders.	This leads to unjustified contract amendment and variations which lead to unjustified delayed contract completion and lack of value for money. Bidders are not given the right of appeal.

RISK	DESCRIPTION	AREA	IMPLICATION
		Failure by the Entity to incorporate in the solicitation document aspects of gender, social inclusion, environment, health and safety. Aspects of gender, social inclusion, environment, health, and safety are not covered by the contractor during contract implementation.	
LOW	Procurements with weaknesses where resolution within the normal management framework is considered desirable to improve efficiency or to ensure that the business matches current market best practices. Deviations from laid down detailed procedures would normally be graded "low" provided that there is sufficient evidence of management action to put in place and monitor compliance with detailed procedures.	**Planning:** Lack of procurement reference numbers.	This leads to failure to track the procurements which leads to poor record-keeping.
		Bidding Process: Not signing the Ethical Code of Conduct	This leads to failure to declare a conflict of interest and a lack of transparency.
SATISFACTORY	Relates to following laid down procurement procedures and guidelines and no significant deviation is identified during the conduct of the procurement process based on the records available at the time.		