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

PROCUREMENT AND DISPOSAL AUDIT REPORT FOR BUNDIBUGYO DISTRICT LOCAL GOVERNMENT FOR FINANCIAL YEAR 2024/2025

JULY 2026

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ACRONYMS

BDLG	Bundibugyo District Local Government
DHO	District Health Officer
DLG	District Local Government
ESHS	Environmental, Social, Health and Safety
ESMP	Environmental Social Management Plan
FY	Financial Year
HC	Health Centre
LPO	Local Purchase Order
LTD	Limited
MAAIF	Ministry of Agriculture, Animal Industry and Fisheries.
NEMA	National Environment Management Authority
OPD	Out Patient Department
P/S	Primary School
PDE	Procuring and Disposing Entity
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
PPDA Act, Cap. 205	Public Procurement and Disposal of Public Assets Act Chapter, 205
PS/ST	Permanent Secretary/Secretary to Treasury
UGIFT	Uganda Intergovernmental Fiscal Transfer Programme
UGX	Uganda Shillings
VAT	Value Added Tax

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority carried out a procurement and disposal audit on the procurement and disposal activities of Bundibugyo District Local Government that covered a representative sample of 20 procurement transactions worth UGX 8,879,574,883.

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

The audit identified several compliance and performance gaps in the procurement and disposal system and processes that require urgent management attention. These included failure to implement previous audit recommendations, under-implementation of the approved procurement plan, use of micro-procurement to circumvent competitive processes and framework contracting, irregular award and management of market revenue collection, absence of post-qualification criteria in bidding documents, shortlisting of non-responsive or non-compliant providers, weaknesses in the composition of evaluation committees, lack of proof of delivery of invitation and best evaluated bidder notices, delayed disposal of obsolete assets, significant contract implementation delays, slow execution of UGIFT-funded projects, irregular procurement of force account materials, and use of generic rather than project-specific environmental and social safeguards.

These weaknesses point to deficiencies in procurement planning, transparency, efficiency, fairness, competition, and value for money which undermines the overall effectiveness of the procurement and disposal system to deliver effective service to the citizens. Accordingly, the performance of Bundibugyo District Local Government for the Financial Year 2024/2025 was assessed as **Moderately Satisfactory** with an overall weighted average risk rating of **60%** as detailed in Chapter 3 of the report.

The Authority found the following key exceptions:

1. Section 10(1)(a) of the PPDA Act, Cap. 205 requires the Accounting Officer to take corrective action if there is a persistent breach of the Act, regulations, or guidelines as directed by the Authority. The Entity failed to implement 50% (six out of the 12) audit recommendations for the Financial Year 2023-2024. This compromises the effectiveness and efficiency of the procurement system to deliver results.

2. Sections 57 and 100 of the PPDA Act, Cap. 205, require Entities to conduct procurement and disposal activities in accordance with the Act and Regulations and to utilize framework contracts for requirements needed but the quantity and timing cannot be determined in advance. The User Departments conducted 41 procurements worth UGX 733,744,546 classifying them as micro procurements without following proper rules and procedure. This practice undermines the transparency, fairness, and integrity of the procurement process.

3. Regulations 11(1) and 11(4) of the PPDA (Evaluation) Regulations, 2023, mandate that an Evaluation Committee conducts a post-qualification evaluation of the best-evaluated bidder using criteria specified in the bidding documents. Despite this requirement, the Entity executed 10 procurements worth UGX 2,100,214,502 without including any post-qualification criteria in the bidding documents. This omission occurred despite recurring risks of delayed contract execution by providers who were repeatedly awarded multiple contracts in the Entity. This increases the risk of contracting business middlemen without the appropriate expertise and capacity, directly leading to continuous project delays, substandard work, counterfeit supplies, lack of after-sale support, and contract frustration.

4. Contrary to Regulation 53(4) of the PPDA (Rules and Methods for the Procurement of Works, Supplies, and Non-Consultancy Services) Regulations, 2023, which requires Entities to shortlist only firms that are capable of meeting the eligibility and qualification requirements of a bid, the Entity shortlisted and received bids from firms that subsequently could not meet the administrative and eligibility evaluation requirements in eight procurements worth UGX 1,066,406,816. This indicated that there was a possibility that bidders were colluding to beat competition.

5. Regulation 2(1) and Regulation 4(1)(b) of the PPDA (Evaluation) Regulations, 2023, respectively require Evaluation Committee members to possess relevant technical skills and experience, and mandate that evaluations for works contracts be completed within 15 working days after bid opening. The Authority found that the Evaluation Committees for two procurements valued at UGX 956,716,196 lacked the necessary technical expertise and seniority. Furthermore, the committees for eight procurement transactions worth UGX 1,309,502,845 took an average of 25 working days to complete the evaluation of bids. Evaluation delays create inefficiency while appointing members on evaluation committees without the relevant technical skills compromises the quality and accuracy of the evaluation, leading to the selection of incompetent providers and a high risk of substandard work.

6. Regulations 3(1), 24(2), and 24(4) of the PPDA (Disposal of Public Assets) Regulations, 2023, require the Entity to dispose of obsolete assets within a financial year and the authority to use a Board of Survey or user department to determine reserve prices for assets that do not require valuation from a competent authority. The Entity failed to dispose of assets that could be valued by a Board of Survey Committee. This has led to retention of obsolete assets beyond their useful life, exposing them to further deterioration and loss of residual value.

7. The Circular on Accelerating Completion and Operationalization of Projects under the Uganda Intergovernmental Fiscal Transfers (UGIFT) Program issued by the Permanent Secretary/Secretary to the Treasury (PS/ST) on 10th December 2025, informed all Local Government Accounting Officers that the World Bank-funded program would close on 30th June 2026 and were directed to take urgent measures to ensure successful completion and operationalization of all projects before the closure date. The Circular further stipulated that any projects remaining incomplete after June 2026 would have to be completed using the respective sector development grants for FY 2026/2027. A review of seven UGIFT-funded projects worth UGX 7,302,006,538 revealed slow implementation and delayed completion. The Local Government may be required to utilize its future sector development grants to complete the

outstanding works, thereby reducing resources available for other planned development interventions if these projects remain incomplete.

8. Contrary to Section 130(3)(a) of the PPDA Act, Cap. 205, which requires the procurement of supplies for Force Account activities to be conducted in accordance with the provisions of the Act, the Entity flouted the prescribed procurement rules and procedures by issuing two Local Purchase Orders worth UGX 103,440,000 directly to single providers for the supply of road construction materials under the Force account mechanism. This exposes public funds to a risk of inflated costs and poor value for money.

9. Contrary to Section 66 of the PPDA Act, Cap. 205, which requires the Entity to take into account environmental protection, social inclusion, and innovation in every procurement, it was found that in all the 20 sampled contracts, the ESHS safeguards incorporated into the contracts were generic in nature and lacked relevance to the specific risks associated with each individual project. This puts the site occupants, project beneficiaries, and communities where the projects are located at risk of harmful effects arising from the projects such as environmental degradation, climate change, destruction of eco systems, air pollution, depletion of natural resources, and accidents among others.

In light of the above findings, the Entity is required to implement the following recommendations:

1. The Accounting Officer should:
   i. Establish a formal audit recommendation tracking mechanism with clear ownership of action points and quarterly reviews, and implement all outstanding recommendations in accordance with Section 10 (2) of the PPDA Act, Cap. 205.This could be through constituting a Task Force led by the Internal Auditor to track, monitor and report on progress of implementation of audit recommendation;

   ii. Cause the disposal of all the obsolete assets starting with those that do not require valuation by the Chief Government Valuer and input from the Chief Mechanical Engineer in accordance with Regulation 24(2) of the PPDA (Disposal of Public Assets) Regulations, 2023 and submit monthly reports on disposal to the Authority to provide a status of the implementation of the disposal plan in accordance with Regulation 46(3) of the PPDA (Disposal of Public Assets) Regulations, 2023;

   iii. Instruct the Contract Managers to submit monthly contract progress reports to the Procurement and Disposal Unit in accordance with Regulation 52(3)(g) of the PPDA (Contracts) Regulations, 2023 to improve on the contract monitoring function of the Unit.

   iv. Not authorize any contract extensions without documented and approved compensation events, and early warning communications from the contractors in accordance with Clause 37.2 of the General Conditions of the Contract; and

   v. Enforce procurement discipline by instructing that all procurements for force account supplies and materials are strictly initiated through the Procurement and Disposal Unit and receive formal approval from the Contracts Committee in accordance with Section 130(3)(a) of the PPDA Act, Cap. 205

2. The Procurement and Disposal Unit should:
   i. For future procurements include clear and comprehensive post-qualification evaluation criteria in the bidding documents, as stipulated under Regulation 11(2) and 11(4) of the PPDA (Evaluation) Regulations, 2023; and

   ii. Identify all recurring commonly used items and consolidate them into framework contracts to prevent the splitting of procurement requirements, in accordance with Regulation 10(1) of the PPDA (Rules and Methods for the Procurement of Works, Supplies, and Non-Consultancy Services) Regulations, 2023.

3. The Contracts Committee should:
   i. Strike out providers from the prequalification list that receive bid invitations and consistently do not respond to the invite or submit bids in accordance with Clause 6.1 of the PPDA Guideline 8/2014 on Prequalification of Providers for a Group of contracts; and

   ii. Assess the eligibility and qualification requirements of firms during the shortlisting process to ensure that only capable and competent providers are invited to bid before approval of the shortlists, in accordance with Regulation 53(4) of the PPDA (Rules and Methods for the Procurement of Works, Supplies, and Non-Consultancy Services) Regulations, 2023.

4. The Environmental Officer should develop bills of quantities for ESHS items identified from screening and have them incorporated in the contract bills of quantities to enable their implementation and monitoring in accordance with Regulation 34(5) of PPDA (Rules and Methods for the Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

CHAPTER ONE: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority carried out a procurement and disposal audit of Bundibugyo District Local Government that covered a representative sample of 20 procurement transactions for the Financial Year (FY) 2024/25 worth UGX 8,879,574,883. The audit involved a review of the procurement system, the procurement and disposal process of public assets, as well as contract performance following the provisions of the PPDA Act, Cap. 205 and attendant PPDA Regulations.

1.2 Objective of the Procurement and Disposal audit

The overall objective of the audit was to assess and establish the degree of compliance of the Entity's procurement and disposal system, and processes with the provisions of the PPDA Act, Cap. 205 and attendant PPDA Regulations.

The specific objectives of the audit were to assess the:

1. Compliance of the Entity with the provisions of the PPDA Act, Cap. 205 and attendant PPDA Regulations with regard to the performance of the procurement structures and conduct of procurement processes;
2. Compliance of the Entity's disposal process with the provisions of the PPDA Act, Cap. 205 and the PPDA (Disposal of Public Assets) Regulations, 2023; and
3. Efficiency and effectiveness in contract implementation, including the application of Environmental, Social, Health and Safety (ESHS) requirements in the procurement process.

1.3 Structure of the Entity

According to Section 28 (1) of the PPDA Act, Cap. 205, the Accounting Officer of a Procuring and Disposing Entity shall have the overall responsibility for the successful execution of the procurement and disposal processes. The Chief Administrative Officer, Mr. Paul Walakira was designated as the Accounting Officer of the District during the Financial Year 2024/2025.

Section 28 (1) (a) and (c) of the PPDA Act, Cap. 205 specifically gives the responsibility to the Accounting Officer to cause the establishment of a Procurement and Disposal Unit and Contracts Committee staffed at an appropriate level.

a) Procurement and Disposal Unit

The Entity had an established Procurement and Disposal Unit staffed at an appropriate level as enshrined under Section 28 (1) (c) of the PPDA Act, Cap. 205. The Procurement and Disposal Unit was fully staffed with a Senior Procurement Officer and Procurement Officer during the Financial Year 2024/2025 as detailed in Table 1 below:

Table 1: Composition of the Procurement and Disposal Unit

No.	Name	Tile	Qualifications	Appointment date
1.	Ms. Betty Birungi	Senior Procurement Officer	Bachelor's Degree in Procurement and Logistics, Post graduate Diploma in Procurement and CIPS	1st July 2008

No.	Name	Tile	Qualifications	Appointment date
2.	Mr. Filton Muhindo	Procurement Officer	Bachelor's Degree in Procurement and Logistics	22nd September 2020
3.	Mr. Richard Baguma	Inventory Officer	Bachelor's Degree in Procurement and Logistics	1st June 2022

b) Contracts Committee composition

The Contracts Committee was fully established with five members. The composition of the Contracts Committee is indicated in Table 2 below:

Table 2: Contracts Committee membership during the audit period

No.	Name	Job title	Committee position	Date of appointment	Tenure
1.	Mr. Simon Mugisa	District Community Development Officer	Chairperson	6th August 2023	1st
2.	Mr. Godfrey Bagonza	Assistant District Health Officer	Secretary	6th August 2023	1st
3.	Mr. Immaculate Kembabazi	Health Inspector	Member	30th October 2023	1st
4.	Mr. John Balikuraha	District Sports Officer	Member	14th August 2025	1st
5.	Mr. Joyce Tusabe	District Commercial Officer		14th August 2025	1st

1.4 Scope of the Procurement and Disposal Audit

The Authority carried out the procurement and disposal audit from 13th to 17th April 2026. The exercise covered a sample of 20 procurement transactions worth UGX 8,879,574,883 obtained from a population of 123 procurement transactions worth UGX 12,053,751,258 based on the Authority's continuous risk assessment of the Entity's procurement and disposal system, a review of procurement structures and the procurement plan performance. The list of sampled transactions and risk rating is contained under **Appendix 2** and the analysis of the population and sample is shown in Table 3 below:

Table 3: Analysis of population and sample selected for audit

Method	Population value (UGX)	Sample value (UGX)	% Value	Population Number	Sample No.	% Number
Open Domestic bidding	7,666,793,592	6,316,217,558	82	37	6	16
Direct Procurement	1,326,300,931	851,410,196	64	36	3	8
Quotation	2,833,957,959	1,711,947,129	60	44	11	25
Micro Procurements	226,698,776	-	-	6	-	0
Grand Total	**12,053,751,258**	**8,879,574,883**	**75**	**123**	**20**	**16**

1.5 Methodology

The Entity was notified about the exercise on 30th March 2026. A sample of 20 procurement transactions was selected based on stratified and risk-based sampling using the Contracts

Committee minutes, Authority's continuous compliance monitoring, the Contract Monitoring System, previous recommendations, the contracts register, the payment registers, and monthly procurement and disposal reports.

The exercise was conducted under the supervision of the Regional Manager. During the exercise, the team examined records and documents for each sampled procurement transaction. The team also reviewed the performance of the procurement plan for Financial Year 2024/2025, as well as monthly procurement and disposal reports, among other documents and conducted physical verification of some selected projects as shown in **Appendix 3** of the report.

On completion of data collection, members of the audit team met with various stakeholders such as the Accounting Officer, Contracts Committee members, Procurement and Disposal Unit staff, and User Department representatives to discuss and get clarifications on some of the preliminary findings. A debrief meeting was held with the Accounting Officer to share the preliminary findings on 17th April 2026.

The Authority prepared a management letter, which was issued to the Entity on 4th May 2026, with a request to submit a management response by 13th May 2026, which was officially submitted on 14th May 2026 the date of the Exit Meeting. The procurement and disposal audit report presents the key findings and conclusions arising from the audit.

1.6 Reporting

The findings are identified by exception, the level of risk and the recommendation. The procurements are rated in four categories according to the weaknesses identified, namely: high risk, medium risk, low risk and satisfactory. The definition of the risk rating is in **Appendix 1.**

CHAPTER TWO: FINDINGS AND RECOMMENDATIONS OF THE AUTHORITY

2.1 COMPLIANCE WITH THE PPDA ACT, CAP. 205, AND ATTENDANT REGULATIONS REGARDING THE PERFORMANCE OF THE PROCUREMENT STRUCTURES AND THE CONDUCT OF THE PROCUREMENT PROCESSES

2.1.1 Failure to implement 50% of the Authority's previous audit recommendations

Section 10(1)(a) of the PPDA Act, Cap. 205 requires a Procuring and Disposing Entity to take corrective action if there is a persistent breach of the Act, regulations, or guidelines as directed by the Authority. Twelve recommendations for the procurement and disposal audit of FY 2023/2024 were issued in May 2025 to be implemented by August 2025. Six recommendations representing 50% of those issued were not fully implemented. In the debrief meeting, the Entity claimed that the audit recommendations were not disseminated by the then Accounting Officer for implementation. The status of implementation is shown in Table 4 below:

Table 4: Implementation of previous audit recommendation

No.	Recommended Action	Implementation status	Management Response	Authority Comment
	The Accounting Officer should:			
1.	Put in place a mechanism for implementing PPDA audit recommendations within the specified time frame in the action plan in accordance with Section 10(1)(a) of the PPDA Act, Cap. 205.	Not implemented	*The district has developed an action log that is being followed.*	The Entity did not provide the action log for verification.
2.	Award management and revenue collection contracts for markets to registered market vendor associations in accordance with the Ministry of Local Government Policy on the management of markets in the City, Municipalities, and Towns, issued on 17th September 2007.	Partially implemented	*The vendors operating in the markets have never formed an association which limits the entity on the choice of award. However, the District Community Development Officer has taken up sensitization of the vendors operating in the markets to register associations*	Implementation in progress
3.	Conduct due diligence on bidders before contract signing in accordance with Regulation 26 of the PPDA (Procuring and Disposing Entities) Regulations, 2023.	Not implemented	*Due diligence requires availability of funds for it to be carried out and therefore due to limited resources due diligence was only carried out for a few critical projects. However, currently we*	The Entity did not provide evidence of undertaking due diligence in the current year.

No.	Recommended Action	Implementation status	Management Response	Authority Comment
			are carrying out for all projects.	
4.	Ensure that the retendered works for the upgrade of Buhanda and Kyondo Health Centre IIs to Health Centre III are completed and handed over to the intended beneficiaries before June 2025 when the Uganda Intergovernmental Fiscal Transfer (UgIFT) programme closes in accordance with Section 51 of the PPDA Act, Cap. 205.	Partially implemented	*Upgrade of Kyondo HC III is at 86% physical progress with mobilization for completion of works in progress*	Implementation in progress
	The Procurement and Disposal Unit should:			
5.	Prepare a disposal plan for all assets that were recommended by the Board of Survey report and have them dispose of in accordance with Regulation 3(1) of the PPDA (Disposal of Public Assets) Regulations, 2023	Partially implemented	*A disposal plan for FY 2025/2026 was prepared and submitted to the Authority and plans are under way to have scrap assets boarded off before end of the FY.* *Clearance for Two vehicles have been received and waiting for the Government valuer*	Process of disposal not yet concluded.
6.	The User Departments should ensure that all Environmental, Social, Health and Safety safeguards requirements are adhered to in accordance with Section 66 of the PPDA Act, Cap. 205.	Partially implemented	*ESMP were prepared and implemented by Environment and Community Development Office*	ESMPs prepared but items not incorporated in the statements of requirements to aid the implementation.

Implication

Failure to implement audit recommendations compromises the effectiveness and efficiency of the procurement function in the Entity thus hindering continuous performance improvements and undermining value for money.

Recommendation

The Accounting Officer should establish a formal audit recommendation tracking mechanism with clear ownership of action points and quarterly reviews, and implement all outstanding recommendations in accordance with Section 10 (2) of the PPDA Act, Cap. 205. This could be through constituting a Task Force led by the Internal Auditor to review, monitor and report on the status of implementation of audit recommendations.

2.1.2 Implementation of the procurement plan

Section 60 of the PPDA Act, Cap. 205 requires Procuring and Disposing Entities to plan and implement procurements based on their approved budgets. A review of the procurement plan and monthly reports for FY 2024/2025 revealed that the Entity implemented 96% of the procurement which is good performance. The total procurement plan value was UGX 6,634,860,979, out of which procurements worth UGX 6,352,355,298 (96%) were implemented, resulting in an unimplemented variance of UGX 282,505,681 of which UGX 117,249,870 related to planned procurements not implemented shown in Table 6 and the balance of UGX 165,255,811 related to variances between plan costs and contracted costs. The implementation rate is detailed in Table 5 below.

Table 5: Procurement plan implementation rate

Total procurement plan value inclusive VAT (UGX)	6,634,860,979
Total procurement spend value inclusive VAT (UGX)	6,352,355,298
Procurement Plan Implementation variance (UGX)	282,505,681
Procurement Plan Implementation Rate (%)	96%

Five planned procurements worth UGX 117,249,870 were not implemented as shown in Table 6 below:

Table 6: Procurements not implemented

No.	Procurement subject	Amount (UGX)	Management Response
1.	Supply of furniture to highly enrolled primary schools	75,285,000	*Furniture was supplied for UGX 39,715,000=* **Authority Comment** The Authority confirmed that only furniture worth UGX 39,715,000 was procured out of the plan amount of UGX 115,000,00 leaving a balance of UGX 75,285,000 not implemented.
2.	Construction of a two stance VIP Latrine at Kihoko Primary School	25,000,000	*Capture in the 5-year DDP plan*
3.	Phased construction of Mirambi Sub County Administration block	6,964,870	*No management response*
4.	Construction of a gate at Bundibugyo General hospital	5,000,000	*Being implemented this FY 2025/26.*
5.	Procurement of maternal and new	5,000,000	*Not procured due to inadequate*

No.	Procurement subject	Amount (UGX)	Management Response
	born equipment for Bundibugyo Hospital		*funding.*
	Total	**117,249,870**	

Implication
Failure to implement planned procurements compromises the District Council's ability to address critical service delivery gaps in the targeted communities.

Recommendation
The User Departments should submit amended work plans to the Procurement and Disposal whenever there are changes in departmental budgets and priorities to update the procurement and disposal plan in accordance with Section 60(7) of the PPDA Act, Cap. 205 to improve the Entity's procurement plan performance.

2.1.3 Failure to follow stipulated procedures while procuring commonly used items

Contrary to Sections 57 and 100 of the PPDA Act, Cap. 2025 that require an Entity to conduct procurement and disposal in accordance with the Act and Regulations, and to make use of framework contracts where a requirement is needed "on call" but where the quantity and timing of the requirement are uncertain respectively, User departments executed 41 procurements worth UGX 733,744,546 without following requisite procedure even though these procurements would have been best procured under a framework contracting arrangement. Although these were claimed to be micro-procurements, there was no formal delegation given to the departments to undertake the procurements, the procurement requirements were split to avoid using competitive methods, the service providers were handpicked by the User Departments, the PDU was sidelined from recommending the procurement method, payments were made through staff and the procurements were not included in the monthly reports submitted to the Authority. The procurements are shown in Table 7 below:

Table 7: Procurements undertaken by User Departments

No.	Procurement subject	Amount (UGX)
1.	Maintenance of District Equipment for road works under Works Department	100,000,000
2.	Procurement of stationery, printing, photocopying and binding services (Computer supplies and consumables) to Bundibugyo DLG	93,274,776
3.	Maintenance, repair, and servicing of motor vehicles to departments	72,083,000
4.	Hire of equipment for district road maintenance under Force account mechanism	50,000,000
5.	Procurement of essential medicines and health supplies for Bundibugyo Hospital	40,000,000
6.	Procurement of materials, for maintenance of district feeder roads	38,076,000
7.	Procurement of security services for Bundibugyo Hospital	33,000,000
8.	Vehicle repairs and maintenance for Bundibugyo Main Hospital	29,000,000
9.	Supply of stationary for Bundibugyo Hospital	28,000,000
10.	Vehicle repairs for DHO's office	19,200,000

No.	Procurement subject	Amount (UGX)
11.	Maintenance of District equipment for road works	18,852,000
12.	Operation and maintenance of motor vehicle for under the department of water	18,739,404
13.	Supply of dental chair and shelter for Bundibugyo Hospital	17,000,000
14.	Procurement of laptop and printer for the office of the Principle Human Resource Officer	16,000,000
15.	Supply of printing, stationary, photocopying and binding services to Education Department	13,312,000
16.	Procurement of office furniture for the District Speaker and Community Hall	9,920,000
17.	Generator repairs and maintenance for Bundibugyo Hospital	11,000,000
18.	Procurement of a laptop and safe for the office of the Chief Finance Officer	10,500,000
19.	Renovation of OPD at Nyahuka HC IV	8,992,510
20.	Procurement of stationery for DHO'S office	10,000,000
21.	Procurement of printing, stationery, photocopying and binding services to Finance Department	9,000,000
22.	Refencing of Bukangama Health Centre II	9,000,000
23.	Plastering and painting Kirumya Sub County Administration block	8,000,000
24.	Procurement of 2 laptops and printers for the offices of the Secretary Service Commission and Secretary District PAC	7,600,000
25.	Bundibugyo Hospital paint face lift (OPD and Administration block)	7,000,000
26.	Supply of furniture to Bundibugyo Hospital	7,000,000
27.	Construction of a walkway from the OPD to the IPD at Tombwe HC III	4,750,000
28.	Rehabilitation of Yoweri, Isura, Kitolu, Mupinda, Kihoko Mabunda and Kasithu Munguni protected water springs in Kasitu Sub County	4,618,000
29.	ICT and small equipment for DHO's office	4,048,000
30.	Procurement of furniture and fittings for the District Engineer's office	4,000,000
31.	Supply of CCTV cameras for Bundibugyo Hospital	4,000,000
32.	Supply of surgical scrubs for Bundibugyo Hospital	4,000,000
33.	Supply of printing and assorted stationary to the office of the Principle Human Resource Officer	3,000,000
34.	Supply of printing stationary, photocopying and binding under road maintenance	3,000,000
35.	Repair of OPD leaking roof at the main hospital	3,000,000
36.	Repair of stores office at Bundibugyo General Hospital	3,000,000
37.	Completion of Ngite Sub County building (Administration block)	3,000,000
38.	Supply of 3-seater twin desks to Masule and Kaleyaleya Primary School in Ngite Sub County	2,778,856
39.	Purchase of laptop at Mirambi Sub County	2,500,000
40.	Printing, stationary, binding and photocopying for the office of the District Water Officer	2,000,000
41.	Procurement of small office equipment for Works Department	1,500,000

No.	Procurement subject	Amount (UGX)
	Total	**733,744,546**

Implications

- The above practices compromise the transparency and integrity of the procurement process, leading to a high risk of financial loss through inflated pricing and "kickbacks" by bypassing competitive bidding.
- Advancing funds to staff to act as procurement agents creates a breakdown in internal controls, exposing the Entity to potential fraud, and denial of procurement risk from uncontracted providers in case of disputes.

Management Response

There were some procurements under framework contracts that included maintenance and hire of equipment, supply of stationary, procurement of laptops, rehabilitation of community access roads, repair and maintenance of motor vehicles and generators, and procurement of materials for maintenance of district and sub county roads under force account mechanism. These were managed through use of issue of LPO and call-off orders to service providers. However, a few of the highlighted were handled directly by user departments. Monthly reports for FY 2024-2025 were all prepared and submitted to the Authority. The audit recommendations have been acknowledged by the entity for future improvement.

Authority Comment

1. The Entity did not provide evidence of the framework contracts and frame work contracting process for the procurements referred to in the management response.
2. The procurements mentioned in Table 7 above were not included in the monthly procurement reports submitted to the Authority.

Recommendations

1. The Accounting Officer should:
   (i) Cease the advancement of procurement funds to staff and engage providers through formal contracts with the Entity signed by the Accounting Officer and the authorised representative of the provider in accordance with Regulation 10 of the PPDA (Contracts) Regulations, 2023; and
   (ii) Promote the principles of non-discrimination, fairness, economy and competition while selecting providers in accordance with Section 46 of the PPDA Act, Cap. 205.
2. The PDU and User Departments should identify recurring requirements and consolidate them into framework contracts to prevent the splitting of procurement requirements, in accordance with Regulation 10(1) of the PPDA (Rules and Methods for the Procurement of Works, Supplies, and Non-Consultancy Services) Regulations, 2023.
3. The Heads of User Departments should submit all procurement requisitions to the PDU for professional advice on appropriate procurement methods to satisfy the mandate granted under Section 33(g) of the PPDA Act, Cap. 205.
4. The Head Procurement and Disposal Unit or delegated authority should prepare monthly reports on all procurement and disposal activities for Contracts Committee consideration and have

these submitted to the Authority in accordance with Section 33(p) of the PPDA Act, Cap. 205 and Regulation 15(1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023.

2.1.4 Failure to reserve the management of markets to registered associations of the market vendors

The Ministry of Local Government Policy on Sell of Markets' Land, Development and Management in the City, Municipalities and Towns 2011 states the following key requirements:

(i). The democratically instituted and registered market vendors associations (one umbrella association formed by all sitting and registered tenants for stalls, kiosks, lock-ups, open spaces, eating places, etc.) shall be given the first priority to redevelop and manage the markets.

(ii). No private companies or individual persons other than Market Vendors' Associations shall be allowed to develop or manage markets.

(iii). A management contract or Memorandum of Understanding shall be signed between the Urban Council and the Market Vendors' Association clearly stipulating roles, responsibilities and timeframes.

(iv). In the event that the Market Vendors Associations' have no capacity to manage the market, the urban council shall identify an officer among its staff, not below the rank of U3, to manage and supervise the market for a given period of time. The officer's duties shall include temporary management and control of the market and to nurture and build the capacity of the market vendors to enable them to manage the market on their own.

Contrary to the requirements of the above-mentioned policy, the Entity awarded the management of revenue collection in Nyahuka Central Market at a cost of UGX 30,000,000 to a private Entity named Magezi Vicent instead of signing a Memorandum of Understanding with the Market Vendors' Association of the market.

The Authority also found that out of the UGX 30,000,000 contracted revenue remittance, The provider Magezi Vicent only remitted UGX 15,000,000 to the consolidated fund leaving out a balance of UGX 15,000,000. The Contract Manager did not take any action following this material contract breach.

Implications

- By excluding the vendors' association, the Entity undermined the socio-economic empowerment goals of the Ministry of Local Government leading to potential industrial unrest and a lack of ownership by the primary stakeholders.
- There is a risk of revenue loss worth UGX 15,000,000 to Government of Uganda.

Management Response

The vendors operating in the markets have never formed associations which limits the entity on the choice of award. However, the District Community Development Officer has taken up sensitization of the vendors operating in the markets to register associations for consideration in management of utilities. The district only received UGX 15,000,000 out of the contracted sum from the provider as evidence from the receipts on the IRAS system.

Authority Comment

1. It is a responsibility of the Entity to develop the capacity of the vendors to manage the markets which role the Entity had not taken up diligently;
2. The Vendor only paid UGX 15,000,000 out of the UGX 30,000,000 revenue collections leaving out a balance worth UGX 15,000,000.

Recommendations

The Accounting Officer should:

1. Through the District Commercial Officer organise the market vendors to form associations and sign a Memorandum of Understanding with the registered Market Vendors' Associations to manage the public markets in accordance with the Ministry of Local Government Policy on Sell of Markets' Land, Development and Management in the City, Municipalities and Towns 2011; and
2. Investigate circumstances under which UGX 15,000,000 revenue for Nyahuka Central Market for the FY 2024-2025 was not remitted and take the necessary action. The investigation should involve a review of the monthly collections, actions taken by the Contract Manager visa vie their responsibilities, and measures undertaken to strengthen the controls over revenue collection.

2.1.5 Failure to undertake bid post qualification evaluation

Regulation 11(1) of the PPDA (Evaluation) Regulations, 2023 provides that, "*An Evaluation Committee shall undertake a post-qualification evaluation before the award decision, to confirm whether the best-evaluated bidder has the capacity and resources to effectively execute the procurement*."

Regulation 11 (4) further states that, "*The criteria used for post-qualification evaluation shall be in accordance with the criteria stipulated in the bidding document*."

The Authority found that, despite the Entity facing risks of continuous delayed contract execution by the same providers who repeatedly won multiple contracts such as Kake Corporate Limited, Kumalirwa and Sons Investments Limited, Bresun Enterprises (U) Limited, Bukwa (U) Limited, among others, and despite instances where one provider e.g. Kake Corporate Limited was awarded contracts spanning diverse market structures (including construction, supply of furniture, hire of motor vehicles, supply of stationery, repair of motor vehicles, and supply of music equipment) without evidence of relevant qualifications across these fields, the PDU failed to include appropriate post-qualification criteria in the bidding documents to safeguard against unqualified providers.

These criteria below necessary to safeguard against the identified risks in 10 procurements valued at UGX 2,100,214,502, as required under Regulation 11(2) of the PPDA (Evaluation) Regulations, 2023 were missing:

(i) The performance of the bidder with regard to similar procurements, including delays and quality of work, supplies and works;

(ii) Availability of technical and financial resources that are not encumbered on other supplies, services or works by the bidder;

(iii) Availability of facilities such as an office, showroom, stores, workshop, or manufacturing plant for the products the provider claims to deal in;

(iv) Certification from UNBS or other relevant industry regulators (e.g., National Drug Authority for medical supplies, NITA-U for ICT equipment, Ministry of Water and Environment permits for water projects, among others); and

(v) Manufacturers' authorizations for imported products or where the supplier is not the manufacturer.

The procurements without post qualification criteria and those awarded to Kake Corporate Limited across different fields are shown in Tables 8 and 9 respectively:

Table 8: Procurements without post qualification evaluation

No.	Subject of procurement	Amount (UGX)
1.	Construction of the Maternity Ward and completion of staff quarters at Kyondo Health Centre III in Kasitu Sub County	851,410,196
2.	Construction of Kasitu Sub County Headquarters	130,077,000
3.	Supply, delivery and installation of chemical reagents to selected seed schools in Bundibugyo District	105,306,000
4.	Construction of Kisubi Sub County Headquarters (Phase/Addendum)	96,395,500
5.	Construction of Ngite Sub County Head Quarters	99,765,500
6.	Completion of a 4-classroom block at Kalera P/S and major renovation of a 2-classroom block at Kinyante P/S	99,130,000
7.	Major renovation of a four-classroom block at Bundibugyo Parents and staff house at Kabuga P/S	78,686,000
8.	Phased opening of Burondo-Kinoni 4.5 km road	279,644,306
9.	Supply, delivery and installation of ICT equipment for Burondo and Kabango Seed Schools	320,000,000
10.	Installation of solar system at Bundibugyo Main Hospital	39,800,000
	Total	**2,100,214,502**

Table 9: Different procurement categories undertaken by Kake Corporate Limited without evidence of competence, experience and capacity in specific field.

Contractor	Description	Invoice amount (UGX)
Kake Corporates Ltd	Supply of tyres for grader	20,115,000
Kake Corporates Ltd	Purchase of furniture	9,920,000
Kake Corporates Ltd	Motor vehicle repair UG4638M	6,150,000
Kake Corporates Ltd	Supply of gravel fill material for gabions	12,176,000
Kake Corporates Ltd	Public address system	1,200,000
Kake Corporates Ltd	Completion of staff houses at Kyondo Health Centre	174,381,113
Kake Corporates Ltd	Renovation of community hall	22,307,900
Kake Corporates Ltd	Hire of excavator	19,303,830
Kake Corporates Ltd	Supply of spare parts	1,300,000
Kake Corporates Ltd	Phased opening of Burondo -Kinoni road	265,662,091

Contractor	Description	Invoice amount (UGX)
Kake Corporates Ltd	Hire equipment	4,625,000
Kake Corporates Ltd	Repair of UAW 920Z	2,339,000
Kake Corporates Ltd	Latrine at Irambura P/S	26,447,131
Kake Corporates Ltd	Supply of stationery to DHO	2,000,000
Kake Corporates Ltd	Supply of furniture	4,000,000
Kake Corporates Ltd	Completion of Kyondo Health Centre III	297,210,590
Kake Corporates Ltd	Hire of vehicles	12,225,000
	Total	**881,362,655**

Implication

Awarding contracts without adequate assessment of their qualifications to undertake the procurements increases the risk of awarding contracts to bidders who lack the actual capacity to deliver leading to continuous project delays, substandard work, supply of counterfeit items, failure to provide after sale support and warranties, and contract frustration.

Management Response

The Procurement and Disposal Unit has taken up the recommendation and will ensure that post qualification evaluation criteria are included in the bidding documents starting with prequalification and subsequent evaluations of FY 2026/2027 projects.

Recommendation

The Procurement and Disposal Unit Should for future procurements include clear and comprehensive post-qualification evaluation criteria in the bidding documents, as stipulated under Regulation 11(2) and 11(4) of the PPDA (Evaluation) Regulations, 2023. These criteria must cover the following aspects among others:

(i) The bidder's performance on similar assignments (including delays and quality of work) for example, prohibiting bidders that have pending assignments with the Entity;
(ii) Availability of unencumbered equipment and financial resources;
(iii) Availability of operation facilities for the supplies. For example; office, showroom, workshop, or manufacturing plant;
(iv) Relevant certifications from UNBS or other industry regulators confirming the fitness of the bidder to deal in the stated products;
(v) Ability to provide after sale support including technical support, spare parts, servicing; and
(vi) Manufacturers' authorizations for products not manufactured by the providers.

2.1.6 Low bid submission rate and lack of evidence of receipt of bid invitations by the shortlisted bidders

Section 49 of the PPDA Act, Cap. 205 requires the Entity to handle procurements in a manner that maximises competition, while Section 59(1) states that "*all communication between a Procuring and Disposing Entity and a bidder shall be in writing and may be transmitted electronically and communication of any other form shall be referred to and confirmed in writing.*"

The Entity conducted five procurements worth UGX 504,054,000 and shortlisted 15 different providers across the five procurements with a shortlist of 11 providers for each procurement of which some bidders were shortlisted more than once. The Authority found that the Entity received an average of three bids in the five procurements despite shortlisting an average of 11 bidders which resulted in a bid submission rate of 27%. Furthermore, out of 15 unique firms shortlisted across the procurements, eight firms did not submit any bid at all. The Entity maintained no evidence of receipt or acknowledgment of bid invitations by the shortlisted bidders. The details are shown in Tables 10 and 11 below:

Table 10: Procurements with a Low bid submission rate

No.	Subject of Procurement	Amount (UGX)
1.	Construction of Kasitu Sub County Headquarters	130,077,000
2.	Construction of Kisubi Sub County Headquarters (Phase/Addendum)	96,395,500
3.	Construction of Ngite Sub County Head Quarters	99,765,500
4.	Completion of a 4-classroom block at Kalera P/S and major renovation of a 2-classroom block at Kinyante P/S	99,130,000
5.	Major renovation of a four-classroom block at Bundibugyo Parents and staff house at Kabuga P/S	78,686,000
	Total	**504,054,000**

Table 11: Detailed analysis of the submission rate by the shortlisted firms in the above five procurements.

No.	Firm Name	Times shortlisted	Times submitted	Submission rate
1.	Kumalirwa and Sons Investments	4	4	100%
2.	STK and Brothers Co. Ltd	3	3	100%
3.	Muddex General Civil Contractors Limited	4	3	75%
4.	Bughendera Engineering and Construction SMC Limited	5	1	20%
5.	Bates Enterprises (U) Limited	4	1	25%
6.	Bukwa (U) Limited	4	1	25%
7.	Altum Enterprises SMC Limited	2	1	50%
8.	Hendeya Investments Limited	4	0	0%
9.	Pundit Creation Limited	4	0	0%
10.	KH General Contracts and Produce Dealers Limited	3	0	0%
11.	Honskat Investments Limited	3	0	0%
12.	Doxa Engineering (U) Limited	4	0	0%
13.	Atero (U) Limited	1	0	0%
14.	Kihuku Family Enterprises	1	0	0%
15.	Marungi Dream Co. Limited	1	0	0%
	Average bid submission rate	3.13	0.93	27%

Implication

There is a risk of bid rigging and collusion within the Entity's procurement processes.

Management Response

The Entity will take up the implementation of all recommendations made by the Authority.

Recommendations

1. The Accounting Officer should communicate the bid invitations to the shortlisted bidders in writing and may be transmitted electronically and confirmed in writing in accordance with Section 49(1) of the PPDA Act, Cap. 205.
2. The Contracts Committee should strike out providers from the prequalification list that receive bid invitations and do not respond to the invite or submit bids in accordance with Clause 6.1 of the PPDA Guideline 8/2014 on Prequalification of Providers for a Group of Contracts.

2.1.7 Possibility of bid collusion

Contrary to Regulation 53(4) of the PPDA (Rules and Methods for the Procurement of Works, Supplies, and Non Consultancy Services) Regulations, 2023 which prohibits the Entity from shortlisting firms without taking into account that they will fulfil the eligibility and qualification requirements of the bid, the Entity shortlisted firms that could not reach the financial evaluation stage over administrative and eligibility requirements yet they were compliant to the same requirements during prequalification and subsequent bids. The grounds for disqualification included; unsigned bids, missing/incorrect bid submission sheets, no bills of quantities, invalid bid validity, missing trading licence etc in eight procurements worth UGX 1,066,406,816 as shown in Table 12 below:

Table 12: Possibility of bid collusion

No.	Procurement subject	Contract value (UGX)	Best Evaluated Bidder	Unsuccessful bidders & Reasons for failure
1.	Construction of a two classroom block with an office and store at Kasaka Primary School.	187,867,010	Bukwa (U) Limited	○ **STK and Brothers Co. Ltd**: Preliminary evaluation – Bid not duly signed; No priced bills of quantities. ○ **Bughendera Engineering and Construction SMC Ltd**: Preliminary evaluation – Bid submission sheet not in line with the format in the bidding document.
2.	Completion of a 4 Classroom Block at Kalera P/S and major renovation of a 2 Classroom Block at Kinyante P/S	99,130,000	Bukwa (U) Limited	**Bughendera Engineering and Construction SMC Ltd**: Preliminary evaluation – Bid submission sheet not in line with the format in the bidding document. • **Altum Enterprises SMC Ltd**: Preliminary evaluation – No duly signed site visit certificate; Invalid bid validity period.
3.	Uplifting of the Council Hall at	94,841,500	Honskat Investments	**Mustard Guard Security Services Ltd**: Technical & Commercial evaluation –

No.	Procurement subject	Contract value (UGX)	Best Evaluated Bidder	Unsuccessful bidders & Reasons for failure
	Bundibugyo Town Council		Limited	Lacked required experience in similar works, minimum average turnover, evidence of access to financial resources and equipment.
4.	Major Renovation of Staff House at Kabuga P/S and a 4-Classroom Block at Bundibugyo Parents P/S	78,686,000	Bates Enterprises (U) Limited	• **Kumalirwa and Sons Investments Ltd**: Lacked the filled and signed bills of quantities. • **Charedo General Enterprises Ltd**: Bid submission sheet signed by an unauthorized person.
5.	Phased Opening of Burondo–Kinoni 4.5 km Road	279,644,306	Kake Corporates Limited	• **Bughendera Engineering and Construction SMC Ltd**: Technical evaluation – Lacked required equipment (Tipper Truck, dump truck, concrete mixer, plate compactor, vibratory hand rammer); No lines of credit; Authority to seek banker reference not provided. • **KH General Contractors and Produce Dealers Ltd**: Technical/Commercial evaluation – No lines of credit; Authority to seek banker reference not provided.
6.	Construction of Ngite Sub-County Headquarters	99,765,500	Kumalirwa and Sons Investments Limited	• **Muddex General Civil Contractors (U) Ltd**: Preliminary evaluation – Bid submission sheet not in line with bidding document format; Submitted inappropriate bid validity period. • **STK and Brothers Co. Ltd**: Preliminary evaluation – No Trading License; Bid submission sheet not signed.
7.	Construction of Kasitu Sub-County Headquarters	130,077,000	Kumalirwa and Sons Investments Limited	• **Mudodex General Civil Contractors (U) Ltd**: Preliminary evaluation – Inappropriate bid validity period; Bid submission sheet not in required format. • **STK and Brothers Co. Ltd**: Preliminary evaluation – No Trading Licence; Bid submission sheet not signed.
8.	Construction of Kisuba Sub-County	96,395,500	Bukwa Uganda Limited	• **Kumalirwa and Sons Investments Ltd**: Commercial evaluation – Was the highest bidder.

No.	Procurement subject	Contract value (UGX)	Best Evaluated Bidder	Unsuccessful bidders & Reasons for failure
	Headquarters			• **STK and Brothers Co. Ltd**: Preliminary evaluation – Bid not signed; No bills of quantities attached.
	Total	**1,066,406,816**		

Implication
There is a possibility that bidders are colluding to beat competition.

Management Response
Management took note of the audit findings and shall ensure the recommendations are implemented for future procurements.

Recommendations
1. The Contracts Committee should assess the eligibility and qualification requirements of firms during the shortlisting process to ensure that only capable and competent providers are invited to bid before approval of the shortlists, in accordance with Regulation 53(4) of the PPDA (Rules and Methods for the Procurement of Works, Supplies, and Non-Consultancy Services) Regulations, 2023.
2. The Procurement and Disposal Unit should regularly rotate the shortlists of providers to prevent potential bid collusion that may arise from repeatedly shortlisting the same group of firms, in accordance with Regulation 53(4)(a) of the PPDA (Rules and Methods for the procurement of Works, Supplies, and Non-Consultancy Services) Regulations, 2023.
3. The Evaluation Committee should request bidders to submit omitted eligibility documents that were valid before the bid submission deadline within two days from the date of request in accordance with Regulation 17(6) of the PPDA (Evaluation) Regulations, 2023.

2.1.8 Evaluation delays and Irregular composition of Evaluation Committees
Contrary to Regulation 2(1) and Regulation 4(1)(b) of the PPDA (Evaluation) Regulations, 2023, which respectively require Evaluation Committee members to possess relevant technical skills and experience, and mandate that evaluations for works contracts be completed within 15 working days after bid opening, the Authority found that the committees for two procurements valued at UGX 956,716,196 lacked the necessary technical expertise and seniority. Furthermore, the committees for eight procurements worth UGX 1,309,502,845 took an average of 25 working days to complete the evaluation of bids contrary to statutory requirement of 15 working days as detailed in Tables 13 and 14 below:

Table 13: Irregular composition of the Evaluation Committees

No.	Subject of procurement	Amount (UGX)	Audit remarks
1.	Construction of the Maternity ward and completion of staff quarters at Kyondo Health Centre III in Kasitu Sub County	851,410,196	The technical person (Mr. Hamlet Baluku, Road Overseer) did not have required expertise for the complexity of the procurement.

No.	Subject of procurement	Amount (UGX)	Audit remarks
2.	Supply, delivery and installation of chemical reagents to selected seed schools.	105,306,000	Technical Officer (Mr. Tom Baker Tandiswala, IT Officer) lacked required experience in laboratory reagents.
	Total	**956,716,196**	

Table 14: Procurements with delays at evaluation

No.	Procurement subject	Amount (UGX)	Bid opening date	Evaluation report date	Delay in Working Days
1.	Phased opening of Burondo-Kinoni 4.5km road	279,644,306	09-Dec-24	24-Jan-25	32
2.	Construction of a 4-classroom block at Kalera and major renovation of a 2-classroom block at Kinyate P/S	99,130,000	01-Nov-24	16-Dec-24	32
3.	Major renovation of staff house at Kabuga P/S and a 4-classroom block at Bundibugyo Parents School	78,686,000	01-Nov-24	06-Dec-24	26
4.	Construction of a 2-classroom block with office and store at Kasaka Primary School	187,867,010	01-Nov-24	03-Dec-24	23
5.	Construction of offices at Kisuba Sub County Headquarters	96,395,500	01-Nov-24	03-Dec-24	23
6.	Construction of Ngite Sub County Headquarters	99,765,500	01-Nov-24	03-Dec-24	23
7.	Construction of Kasitu Sub County Headquarters	130,077,000	01-Nov-24	02-Dec-24	22
8.	Construction of Kagugu Gravity flow scheme Phase 1	337,937,529	09-Dec-24	09-Jan-25	21
	Total/Average	**1,309,502,845**			**25**

Implications

- Appointing members without the relevant technical skills compromises the quality and accuracy of the evaluation, leading to the selection of incompetent providers and a high risk of substandard work.
- Evaluation delays create unnecessary inefficiencies in service delivery and could expose the process to potential manipulation, unethical tendencies or loss of bid validity.

Management Response

The Entity will ensure the qualification and designation of the technical officers are key in evaluation.

The Evaluation Committee's delays were as a result of some competing activities and fixed Committees handling many procurements.

Recommendations

1. The Contracts Committee should not approve members on the Evaluation Committee that do not possess the technical skills and experience relevant to the specific procurement requirements of Regulation 2(1) of the PPDA (Evaluation) Regulations, 2023.
2. The Procurement and Disposal Unit should rotate the membership of the Evaluation Committees to enable reduced workloads to enable the committees to complete the evaluations with in the stipulated timelines in accordance with Regulation 4(1)(b) of the PPDA (Evaluation) Regulations, 2023.

2.1.9 Failure to deliver the Notice of Best Evaluated Bidder to the unsuccessful bidders

Contrary to Regulations 3(5) of the PPDA (Contracts) Regulations, 2023 that require the Entity to obtain proof of delivery of the Notice of Best Evaluated bidder to all participating bidders, the Entity did not keep proof of delivery of the Notice of Best Evaluated Bidder to the unsuccessful bidders in all 20 sampled procurement transactions worth UGX 8,879,574,883.

Implication

This undermines the principles of transparency and accountability.

Management Response

Best Evaluated Bidder Notices were delivered through a centralized book in the PDU where bidders acknowledged receipt.

However, management has taken note of the findings and shall ensure the BEB (Best Evaluated Bidder) and other related procurement documents are delivered by mail, through the central registry or in person to all the bidders and record kept on the procurement file.

Authority Comment

The Entity did not provide proof of the book where bidders acknowledged receipt of the BEB notices as stated in the management response. Furthermore, the Authority found that this mechanism is not sustainable since it cannot confirm the bidders were communicated to on their authorised addresses and also increases logistical costs for picking the notice of best evaluated bidder by the unsuccessful bidders.

Recommendation

The Accounting Officer should deliver the Notice of Best Evaluated Bidder to all participating bidders by electronic mail, post, or in person and obtain proof of receipt from each bidder in accordance with Regulation 3(4) and 3(5) of the PPDA (Contracts) Regulations, 2023.

2.2 COMPLIANCE OF THE ENTITY'S DISPOSAL PROCESSES WITH THE PROVISIONS OF THE PPDA ACT, CAP. 205 AND PPDA (DISPOSAL) REGULATIONS, 2023

2.2.1 Failure to undertake disposal of obsolete assets

Regulation 3(1) of the PPDA (Disposal of Public Assets) Regulations, 2023 requires a User Department or the appropriate department of the Entity that is responsible for the management of public assets, to initiate a process for disposal of a public asset by making a request for disposal of the public asset to the Accounting Officer. Regulation 24(2) provides the Entity with the powers to obtain a reserve price using a provider procured under the Act or through a Board of survey where no valuation is required by a competent authority. Furthermore, Regulation 24(4) states that no valuation shall be required where the cost of valuation is likely to exceed the expected proceeds from the sale of the asset.

Contrary to the above provisions, the Authority found that the Entity did not dispose of any obsolete assets during the Financial Year 2024-2025. Despite having a comprehensive list of assets recommended by a Board of Survey for disposal in Table 15 that did not require clearance from the Chief Government Valuer, the Entity failed to proceed, claiming they were awaiting his input. Additionally, while the Entity eventually wrote to the Permanent Secretaries of the Ministries of Works, Local Government, and Agriculture on 31st March 2026 to request clearance for the moving equipment in Table 16, no feedback had been received by the audit date of 16th April 2026. The assets are shown in Tables 15 and 16, and Figure 1 below:

Table 15: Assets that do not require the Chief Government Valuer valuation

No.	ITEM	No.	ITEM
1.	4 megaphones	2.	Four generators
3.	Signpost	4.	Four car tyres
5.	Uganda Flag	6.	One wheelchair
7.	Safe	8.	Two Autoclave
9.	Desktop computer	10.	1 Theatre headlamp
11.	Laptop	12.	Two multi-purpose beds
13.	Coolant Rack	14.	Solar panel
15.	Iron sheets	16.	Fridge
17.	Typewriter	18.	10 Small size scrap signposts
19.	Wooden doors	20.	One fire extinguisher
21.	Metallic doors	22.	Two Speakers
23.	Solar batteries	24.	One Radio Rack
25.	30 weighing scales	26.	10 used iron sheets
27.	Hot air oven	28.	3 wooden shelves
29.	8 fire extinguishers		

Table 16: Assets that required clearance from Chief Government Valuer

No.	Number Plate	Type	Owner
1.	UG 2326R	Double Cabin Pick Up	BDLG
2.	UG 1820A	Double Cabin Pick Up	MAAIF
3.	UG 2325 R	Double Cabin Pick Up	MOLG

No.	Number Plate	Type	Owner
4.	LG 0003-021	Double Cabin Pick Up	BDLG
5.	LG 0047-05	Motor Grader	BDLG
6.	LG 0001-021	Motor Grader	BDLG

Figure 1: Obsolete assets lying in the district compound as of 16th April 2026

Image 1 shows a grounded Double Cabin Pick Up in the District Yard

Image 2 shows a grounded tractor

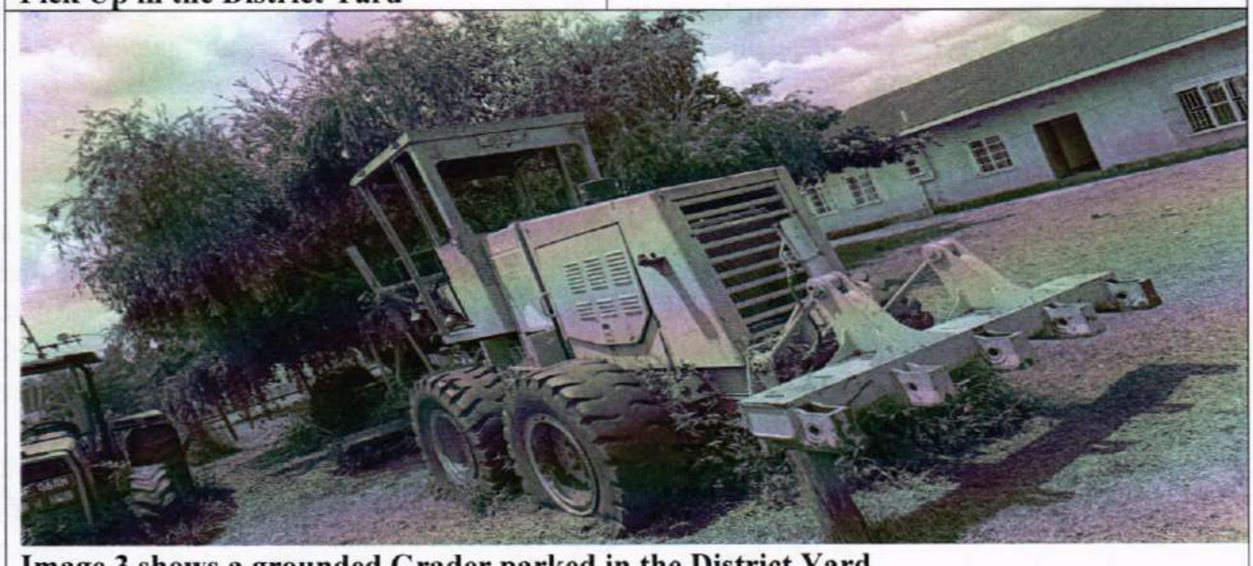


Image 3 shows a grounded Grader parked in the District Yard

Implication
This delay to dispose of obsolete assets has resulted in the continued deterioration of assets and a failure to realize their residual value.

Management Response
The Chief Administrative Officer instructed the Head PDU to begin on the process of disposal and

plans are under way to have scrap assets boarded off before end of the Financial Year. Clearance for two vehicles has been secured and waiting for the Government Valuer.

Recommendations

The Accounting Officer should:

(i) Immediately cause for disposal of the obsolete assets stated in Table 15 above that do not require the input of the Chief Government Valuer in accordance with Regulation 24(2) of the PPDA (Disposal of Public Assets) Regulations, 2023;

(ii) Address the challenges delaying the disposal process that include; fast tracking the valuations, obtaining clearance from the original title owners and cause for the disposal of these obsolete assets in accordance with Regulation 3(1) of the PPDA (Disposal of Public Assets) Regulations, 2023; and

(iii) Submit monthly reports on disposal to the Authority to provide a status of the implementation of the disposal plan in accordance with Regulation 46(3) of the PPDA (Disposal of Public Assets) Regulations, 2023.

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

2.3.1 Delayed completion of contracts

Contrary to Regulation 52(3)(a)(vi) of the PPDA (Contracts) Regulations, 2023 which requires Contract Managers to ensure providers fulfil their obligations within the original contractual timeframe, seven contracts worth UGX 881,791,529 remained incomplete past their original deadlines by an average of 49 calendar days. While the Contract Managers attributed these delays to difficult terrain, heavy rains, and late contract handovers from the Procurement and Disposal Unit while approving the time extensions, the Authority identified several indicators of weak supervision that contributed to contract non-performance:

(i). Contrary to Regulation 52(3)(g) of the PPDA (Contracts) Regulations, 2023, the Contract Managers did not submit monthly progress reports to the Procurement and Disposal Unit and the reports were subsequently not discussed in the Contracts Committee meetings. This made it difficult for the PDU and the Contracts Committee to intervene and take action on some of the nonperforming contractors. Similar contractors were still awarded contracts in subsequent years.

(ii). Contrary to Clause 41 of the General Conditions of Contract that requires contractors to issue early warnings in case of events that are likely to affect the completion of works with in the scheduled period, the contractors failed to issue early warning notices regarding the impact of terrain or weather, nor did they propose mitigation strategies to reduce delays including submission of revised work programs and following them diligently.

(iii). The requirement under Clause 36.2 of the General Conditions of the Contract for contractors to submit monthly program updates was not enforced, and the prescribed penalties for non-submission were never applied.

(iv). The Contract Managers approved contract extensions without enforcing the aforementioned clauses or requiring evidence-based justification. This demonstrates a lack of commitment to contract enforcement, effectively granting providers room for non-performance without accountability.

The delayed procurements are shown in Table 17 below:

Table 17: Delayed completion of contracts

No.	Procurement subject	Amount (UGX)	Original completion date	Actual completion date	Delay (Days)
1.	Construction of Kagugu Gravity flow scheme Phase 1	337,937,529	30-May-25	30-Aug-25	92
2.	Construction of Kasitu sub–County Headquarters	130,077,000	20-Apr-25	19-Jun-25	60
3.	Construction of Ngite Sub County Headquarters	99,765,500	30-Apr-25	11-Jun-25	42
4.	Construction of a four-classroom block at Kalera and major renovation of a two-classroom block at Kinyate P/S	99,130,000	20-Apr-25	15-Jun-25	56
5.	Major renovation of staff house at Kabuga P/S and a four-classroom block at Bundibugyo Parents School	78,686,000	20-Apr-25	14-Jun-25	55
6.	Installation of solar at Bundibugyo Main Hospital	39,800,000	15-Aug-25	11-Sep-25	27
7.	Construction of Kisuba Sub County Headquarters	96,395,500	30-May-25	10-Jun-25	11
	Total	**881,791,529**			**49**

Implication

The non-completion of seven projects valued at UGX 881,791,529 directly hinders the government's ability to provide essential services, depriving the intended beneficiaries of benefits like education, and health care.

Management Response

Delays were as a result of failure by the contractors to get specifications of solar systems within the region for Bundibugyo Hospital, some materials like sand, aggregates are got from Ntoroko District, the heavy rains also cut off some of the road networks by washing away some bridges and so contractors could not proceed with the works. Management has taken note of the audit findings and will enforce the requirement of submission of monthly progress reports in accordance to the regulations.

Authority Comment
The Contractors did not issue early warnings for the events mentioned in the management response and the effect they had on the contract timelines. There were further no efforts and strategies implemented to accelerate progress and cover up for the lost time contrary to Clause 37.2 of the General Conditions of the Contract.

Recommendations
The Accounting Officer should:

1. Enforce the requirement for submission of monthly progress reports by the Contract Managers to the Accounting Officer and the Procurement and Disposal Unit, in accordance with Regulation 52(3)(g) of the PPDA (Contracts) Regulations, 2023. These should be accompanied by proof of active supervision, such as weekly site activity reports, site instructions issued, site meetings held and the discussions, mobilization levels, monthly site attendance records, work programs and program updates, early warnings, and strategies to accelerate the works; and

2. Not authorize any contract extensions arising from the contractor's failure to mobilize resources, failure to give early warning the events that give rise to a delay, or failure to cooperate in dealing with a delay, including proposing strategies that accelerate the progress of works and the submission of work program updates in accordance with Clause 37.2 of the General Conditions of the Contract.

2.3.2 Follow up on the progress of works funded under the Uganda Intergovernmental Fiscal Transfer Program (UGIFT)

In a circular on Accelerating Completion and Operationalization of Projects under the UGIFT issued by the Permanent Secretary/Secretary to the Treasury (PS/ST) on 10th December 2025 to all Local Government Accounting Officers, the PS/ST informed the Local Governments that the World Bank intended to close the project funding by 30th June 2026 and directed them to take urgent actions to ensure that they reached successful closure before end of the program. The PS/ST further stated that for projects not completed by June 2026, the respective Local Governments shall be required to budget for such works using their respective sector Development grants for FY 2026/2027.

The Authority reviewed seven projects worth UGX 7,302,006,538 funded under the UGIFT Program and found that there was slow progress of their implementation. The contract execution was characterized with low mobilization and inadequate contract supervision evidenced by absence of dedicated Clerks of works to undertake daily site supervision, work programs, activity reports, monthly site meetings, assessment of factors causing delays and implementing strategies to address the delays, inconsistent contract reporting, among others. The progress of the projects, the audit remarks, root cause and recommendations are shown in Table 18 below:

Table 18: Progress of Projects Funded under the UGIFT Program as of 14th April 2026

No.	Project	Progress as of 14th April 2026	Audit Remarks	Root cause	Management Response	Recommendations
1.	Supply of Assorted Medical Equipment for Bupomboli HC III and Burondo HC III by Bresun Enterprises (U) Limited at UGX 267,808,784	Financial Progress 0% Physical Progress 99% Time Progress 1277%	○ Delayed delivery. The contract delivery date was 14th April 2025, the provider however partially delivered the items on 5th November 2025 pending delivery two oxygen concentrators to Burondo HC III that had not been delivered as of 14th April 2026, a year after the intended contract completion date. ○ A Contract Manager had not been appointed; there was no	Weak contract management evidenced by User Department not nominating a Contract Manager for appointment by the Accounting Officer, failing to have joint verification of the delivered items with the contractor, and resolution of the delivery of the pending	*The Entity felt that the contract manager was supposed to be a Biomedical Engineer whom the district does not have. However, the district sought technical support from Fort Portal Regional Referral hospital maintenance workshop team which verified to*	The District Health Officer should prevail over the provider to deliver all the contracted equipment, have them inspected and make the respective payments to the Provider.

No.	Project	Progress as of 14th April 2026	Audit Remarks	Root cause	Management Response	Recommendations
			contract completion report and the Internal Auditor had not inspected the items. ○ The provider had not been paid and the contract funds were with the Bank of Uganda through a letter of credit.	items.	*guide on quality of equipment before payment could be effected.* *DHO was working as a contract manager.*	
2.	Construction of Burondo Seed School by Bresun Enterprises (U) Limited worth UGX 2,507,344,700	Financial Progress 69% Physical Progress 77% Time Progress 122%	○ The contract was signed on 16th April 2024 with an intended contract completion date of 15th October 2025. The contract was further extended up to 30th May 2025. ○ The time lapse was 122% beyond the target time and the Contractor had not shown signs of completing the works by 30th June 2026. ○ The contract execution was characterized with low mobilization of personnel, slow execution of works, absence of work targets and programs, and no Clerk of Works to undertake the daily supervision,	Weak contract supervision with no clerk of works, daily reports of work done, site meetings, monthly progress reports, early warnings and low mobilization from the contractor.	*Contract for clerk of works expired and funds for payment of wages were not available. An Assistant Engineering officer was assigned as a site supervisor.* *Instructions for the contractor to subcontract items of furniture, electrical works, general painting and glazing were issued out.* **Authority Comment** The Authority	The Accounting Officer should provide a completion report for Burondo Seed School to the Authority.

No.	Project	Progress as of 14th April 2026	Audit Remarks	Root cause	Management Response	Recommendations
3.	Construction of Kabango Seed Secondary School by Prutaz Construction and Vocational Training Centre (U) Limited worth UGX 2,632,735,170	Financial Progress 75% Physical Progress 88% Time Progress 244%	○ Works were 88% complete. Time progress: 42 months had elapsed as of 14th April 2026. Works were behind schedule by 24 months. ○ Financial progress: Prutaz Construction & Vocational Training Centre (U) Ltd had been paid UGX 1,973,339,435 (75% of the contract price). Despite the contract achieving only 88% physical progress, it had been extended thrice.	Weak contract supervision with no clerk of works, daily reports of work done, site meetings, monthly progress reports, early warnings and low mobilization from the contractor	found that the contractor for Burondo Seed School had only achieved a 2% physical progress between February and May 2026 and did not show any indicator of completing the works by 30th June 2026. The Accounting Officer in the Exit Meeting held on 14th May 2026 was tasked to instruct the existing provider to hand over the site after the expiry of the contract on 30th May 2026, and to acquire other contractors to complete the works by 30th June 2026.	The Accounting Officer should prevail over Prutaz Construction and Vocational Training Centre (U) Limited to complete the remaining works for the Construction of Kabango Seed Secondary School and submit a completion report to the Authority.

No.	Project	Progress as of 14th April 2026	Audit Remarks	Root cause	Management Response	Recommendations
4.	Construction and upgrade of Buhanda HC II to HC II by Karobwa Engineering Services Limited UGX 617,401,688	Financial Progress 62% Physical Progress 100% Time Progress 322%	Contract Completed but delayed	Weak contract supervision with no Clerk of Works, daily reports of work done, site meetings, monthly progress reports, early warnings and low mobilization from the contractor	*Recommendation taken.*	Going forward the Accounting Officer should strengthen contract supervision through deployment of a Clerk of Works for large projects who should ensure the contractors meet their obligations
5.	Supply, delivery and installation of chemical reagents to Burondo and Kabango Seed Schools by Sandrax Lab Tech Solutions Limited worth UGX 105,306,000	Financial Progress 100% Physical Progress 95% Time Progress 787%	Items delivered but not in use since the schools were not yet completed. Assets were still packed in boxes as of 14th April 2026 a year after the items were delivered shown in the image below:  ***Image 4 taken on 14th April 2026 shows delivered chemical reagents packed in boxes at Kabango Seed School.***	School not yet complete and poor planning.	*Works for construction of Burondo seed school and Kabango seed school are in progress and at finishing level.*	The Accounting Officer should have the works for Burondo and Kabango Seed Schools completed to enable installation of the procured computer and laboratory equipment.

No.	Project	Progress as of 14th April 2026	Audit Remarks	Root cause	Management Response	Recommendations
6.	Supply, delivery and installation of ICT equipment for Burondo and Kabango Seed Schools	Financial Progress 100% Physical Progress 95% Time Progress 787%	Items delivered but not in use since the schools were not yet completed. Assets still packed in boxes.	School not yet complete	*Works for construction of Burondo seed school and Kabango seed school are in progress and at finishing level.*	
7.	Construction of the Maternity ward and Completion of Staff Quarters at Kyondo Health Centre III in Kasitu Sub County	Financial Progress 0% Physical Progress 83% Time Progress 443%	Delayed completion. Intended completion date was 30th May 2025 but works were not complete as of 15th April 2026 a year later. The contractor attributed the delay to generator breakdowns and hard terrain even though the justification for contracting them was that they understood the terrain and the area. However, none of the time control clauses in the contract was followed like issuance of early warnings, management meetings, revised work programs, site meetings, monthly progress reports and strategies to accelerate progress during implementation.	The contractor is engaged in many district projects like the opening of 4km of Burondo-Kinoni Road and the reasons given for delays are not backed up with evidence.	*An Assistant Engineering officer is assigned as a site supervisor, who is charged with following up weekly and monthly targets.*	Improve contract supervision through the setting of weekly work targets and reporting on the same to ensure that the works are completed. Work on the contract extension and make payments for work done to improve the contractors cashflows.

2.3.3 Follow up on complaints raised by citizens on the Contract Monitoring System

The Entity followed up on the actions taken by the District Management on the cases that had been escalated by the Contract Monitors on the Contract Monitoring System. The Authority noted that that the issues were not resolved instantly upon receipt of complaints from the public but rather waited for the intervention of the Authority which is not good practice. The details are presented in Table 19 below:

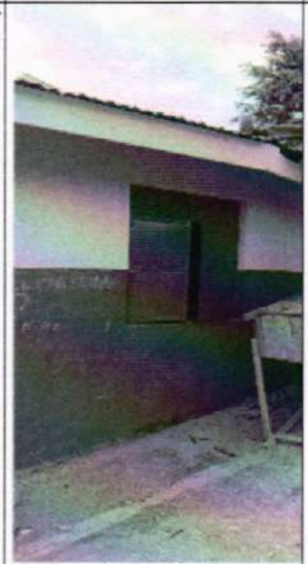
Table 19: Follow up on complaints raised on the Contract Monitoring System

No.	Procurement	Complaint	Management action	Audit Remarks
1.	Construction of Burondo Seed School	• The construction of Burondo Seed Secondary School has been escalated to PPDA due to serious concerns regarding project delays and abandonment. • The project contract was set to end on 30th October 2025, leaving only a few weeks for completion, yet the works remained incomplete. • UGIFIT is scheduled to close in December 2025, heightening the urgency of addressing the delays. Currently, the project had been abandoned by the contractor, with no construction activities ongoing. • Labourers on-site have resorted to striking over unpaid wages, with some demanding UGX 1,000,000, while others demand UGX 1,500,000. The workers also lack basic needs, including water and shelter, further compounding the disruption. Tensions escalated to the point where the workers confiscated the site engineer's motorcycle and handed it over to the police as a sign of protest. These	*The Entity intends to acquire other contractors to accelerate progress up on expiry of the current contract extension on 20th May 2026. Current Physical Progress is rated at 79%.* *All the workers were paid and the motorcycle was recovered. The payment records were verified by the PPDA Audit Team on 16th April 2026.*	*Construction in progress. Work payments made and verified.*

No.	Procurement	Complaint	Management action	Audit Remarks
		issues collectively threaten the timely completion of the project and jeopardize the proper utilization of public funds.		
2.	Construction of VIP latrine with a urinal at Buhanda HC III	• According to the in-charge of the facility the latrine was completed in May 2025 but by 27th October 2025 it has not been handed over.	*Hand over letter has been issued to the facility in charge.*	*Facility in use even though handover delayed.*
3.	Construction of 2 stance drainable latrine with urinal at Nyahuka HC IV	• This toilet is in use but according to the observation the work done it is not equal to the amount mentioned by some of the community members. It was constructed in an open place so no privacy.	*2 stance drainable pit latrine and urinal had a reserve price of UGX. 17,000,000= including taxes. it was awarded at UGX. 16,745.420= to Ngonswa (U) Ltd. All the contract scope was implemented. Furthermore, that was the best site allocated by the facility management and the design incorporated a screen wall for privacy.*	*Complaint resolved*
4.	Construction of 2 stance drainable latrine with a urinal at Lamya Primary School	Facility has developed defects before use and not handed over. The project had no hand-washing facility installed, veranda has sunken, drainage problems are likely to occur due to lack of soak pit.	*This project was awarded to Ndimugayo and Brothers Ltd at a contract price of UGX 25,262,280.* *The contractor executed the pending works and rectified the defects and evidence in the verification reports.*	*Complaint resolved after intervention by the Authority*
5.	Major renovation of 2-classroom block at Bundimbuga P/S	Despite completion of the project there was no formal handover. The fact is that	*The school is not gazetted as a boarding school, and*	*Complaint resolved after intervention by*

No.	Procurement	Complaint	Management action	Audit Remarks
		the project was completed without any defects observed and the management of the school decided to occupy the building by making it a dormitory for girls. It was not serving the intended purpose.	*conversion of classroom block to dormitory was a local arrangement by school management. District Education Officer was to follow up and make right use of the classrooms.*	*the Authority*
6.	Completion of OPD Complex at Butama HC III	• There were structural defects observed in the OPD, including a cracked and demolished floor, cracked veranda, and poor external finishes, impacting the safety, functionality, and usability of a critical health facility. • The defects compromise the integrity of the building and pose potential hazards to patients, healthcare workers, and visitors. • Furthermore, the need to demolish and redo already completed works reflects possible negligence, poor supervision, and misuse of public resources. • Need to enforce quality standards, and safeguard public investment in the health sector.	*The Superintendent of Works was assigned as the site supervisor to oversee the completion of the works and for quality control. Defects on floor were as a result inadequate curing by the contractor, where the floor screed dried faster and developed cracks.* *Snags and instructions were issued to the contractor and the floor screed was removed and new screed placed and cured accordingly as verified by the Audit Team.*	*Complaint resolved after intervention by the Authority*
7.	Construction of the fence around Bukangama HC III	The Rwenzori Anti-Corruption Coalition (RAC) found with concern that the fence constructed around Butungama Health Center III was not built in accordance with the approved specifications and standards.	*This project was implemented and financed by Bukangama HCIII. BoQs indicated the following quality requirements that were implemented by the contractor.* *- 40x40x3mm angle bars, chain link gauge*	*The Authority established that the construction was in accordance with the specifications. The complaint therefore lacked ground*

No.	Procurement	Complaint	Management action	Audit Remarks
			12, and concrete mix 1:2:4. *Supervisor's report attached indicated works executed, including quality requirements.*	
8.	Construction of a 3-stance drainable latrine with a urinal at Bundikakemba Primary School	• Despite construction having been finalized in May 2025, it had several construction defects. Key issues include cracked and split timber panels on doors, suggesting poor-quality wood, drying shrinkage, or moisture exposure. These defects reduce the structural integrity and durability of the doors. • Warping and uneven panel alignment further compromise functionality, while surface roughness, visible sanding marks, and peeling paint diminish both aesthetic appeal and resistance to weather elements. • Inadequate joinery and visible gaps between panels may allow the entry of water, air, or pests posing additional risks, especially in sanitation or storage areas. Need for full rectification of the issues and formal handover of the facility to its intended beneficiaries.	*Construction of Bundikakemba P/S 3 stance drainable pit latrine was awarded to Felly and Friends SMC Ltd at UGX 24,836,340= FY 2024/25.* *Door shutter snags were rectified.*	

No.	Procurement	Complaint	Management action	Audit Remarks
9.	Major renovation of two classroom blocks at Kinyante and Completion of a four-classroom block at Kalera Primary School	• During the renovation of classrooms at Kinyante Primary School, the painters damaged sections of the roof, resulting in leakages. As a result, learners were being affected during the rainy season due to rainwater entering the classrooms. RAC has notified the Bundibugyo District Engineer (Tel: 0778 081 502) and formally requested that he ensures the contractor rectifies the defects caused during the painting process. The engineer has committed to following up on the matter and ensuring the issue is addressed before the expiry of the defect's liability period. PPDA should follow up on this matter and support efforts to ensure that the contractor corrects all defects arising from the renovation works.	 ***Image 5 taken on 16th April 2026 shows Iron sheet fixed to clear the leakage at Kinyante Primary School.***	*Issued was resolved*

Implication

Failure to timely act on issues raised by the public leads to lack of public trust in Government projects.

Recommendation

The Authority commends the Entity for the proactive steps taken to address the concerns following their escalation by the Authority. Accordingly, the Authority recommends that the Accounting Officer should always promptly address and resolve all complaints related to procurement and disposal processes raised by members of the public, and provide timely feedback to the complainants, in accordance with Section 9(1)(e) of the PPDA Act, Cap. 205.

2.3.4 Flouting of rules and methods for procurement of supply of materials under Force on Account Mechanism

Section 130(3)(a) of the PPDA Act, Cap. 205 mandates that the procurement of supplies to be used for Force Account activities shall be conducted in accordance with the requirements of the Act. Contrary to the above provision, the Entity flouted the prescribed procurement rules and procedures by issuing two Local Purchase Orders worth UGX 103,440,000 directly to single providers for the supply of road construction materials under the force account mechanism. This was done without following the appropriate procurement method, either the Quotation Method or the use of framework contracts and without undertaking any due procurement process. The following key stages of the procurement process were completely bypassed:

(i). Shortlisting of at least six providers;
(ii). Preparation and issuance of bidding documents;
(iii). Receipt and opening of bids;
(iv). Evaluation of bids;
(v). Contract award decision by the Contracts Committee; and
(vi). Display of the notice of best evaluated bidder.

The procurements are shown in Table 20 below:

Table 20: Irregular procurement of supplies for Force account activities

No	Procurement subject	Supplier	Amount (UGX)
1.	Supply of construction materials for construction of River Nyahuka-Mirambi Segmental Arch Bridge in Kinantula village.	Baken Investments Limited.	60,600,000
2.	Supply and delivery19044.09 cm of gravel material for Bundimwali-Mpulya-Kirumya-Kikyo-Nadule-Bundinjongya ,Kakuka-Mutiti and Bundikuyali-Butogo road.	Kumalirwa Sons and Investments Limited.	42,840,000
	Total		**103,440,000**

Implication

By excluding competition, the Entity had no assurance that the UGX 103,440,000 was spent at the most competitive market rates, potentially leading to inflated costs.

Management Response

Supplies were procured using force account mechanism under frame work contracts after approval by Contracts Committee and all materials delivered. However, management has noted the audit recommendations and shall ensure that future force account requirements are met efficiently by following the PPDA Act, Cap.205.

Authority Comment

The Entity did not provide evidence of the framework contracts and the framework contracting processes for the above-mentioned procurements for verification. Accordingly, the finding was maintained.

Recommendations

1. The Accounting Officer should enforce procurement discipline by mandating that all procurements for Force on Account activities are strictly initiated through the Procurement and Disposal Unit and receive formal approval from the Contracts Committee in accordance with Section 130(3)(a) of the PPDA Act, Cap. 205.
2. The Procurement and Disposal Unit should fast tract the establishment of framework contracts for common road construction materials to ensure that future force account requirements are met efficiently without compromising legal compliance in accordance with Section 100 of the PPDA Act, Cap. 205.

2.3.5 Failure to mainstream the Environmental, Social, Health and Safety Safeguard Requirements in the Bills of Quantities

Section 66 of the PPDA Act, Cap. 205 states that "*A PDE shall, for each procurement, take into account environmental protection, social inclusion, and stimulating innovation.*"

The Authority observed that although all the 20 sampled contracts had standard clauses on HIV/AIDs sensitization, and compliance with NEMA Regulations and environmental impact assessment for which providers quoted provisional sums, there was no evidence of a link between actual environmental and social screening and the specific clauses included in the contracts. The safeguards were generic and lacked site-specific relevance. The environmental impact assessment reports to guide the providers before quoting the prices and during implementation did not exist. Consequently, critical project risks, such as damage to vegetation cover, effects of running water, noise and air pollution, damage to existing roads, sourcing of materials, grievance management, and waste disposal were neither adequately addressed in the procurement documents, implemented by contractors, inspected by the supervising authority, nor deliberately reported on during project execution.

Implication

Failure to put in place Environment and Social mitigation measures puts the site occupants, project beneficiaries, and communities where the projects are located at risk of harmful effects arising from the projects such as environmental degradation, climate change, destruction of eco systems, air pollution, depletion of natural resources, and accidents among others.

Management Response

ESMPs were developed by Environment and Community Development officers and incorporated in the BOQS. The current supervision reports have items of safeguards incorporated.

Authority Comment

The Authority inspected the evidence submitted for verification and found that much as the Entity prepared environmental and social management plans for these different projects, the identified requirements were not subsequently incorporated in the bills of requirements.

Recommendations

1. The Environmental Officer should develop specifications for the ESHS mitigation measures identified during screening and have them incorporated in projects statement of requirements to enable their implementation and monitoring in accordance with Regulation 34(5) of PPDA (Rules and Methods for the Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

2. The Contract Managers should implement and report ESHSs implemented in the progress reports to achieve sustainability in accordance with Section 66 of the PPDA Act, Cap. 205.

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

3.1 Overall procurement and disposal audit conclusion

The performance of Bundibugyo District Local Government for the Financial Year 2024/2025 was assessed as **Moderately Satisfactory** with an overall weighted average risk rating of **60%**.

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 21 below:

Table 21: Entity's performance

Risk Rating	No.	% No.	Value (UGX)	% Value	Weights	Total Weighted Score	
						By No.	By Value
High	4	20	2,962,640,700	33	0.6	12.0	20.0
Medium	14	70	5,259,732,495	59	0.3	21.0	17.8
Low	2	10	657,201,688	7	0.1	1.0	0.7
Satisfactory	0	0	-	-	-	-	-
Total	**20**	**100**	**8,879,574,883**	**100**	**1**	**34.0**	**38.5**

Weighted average (By No.) = $\frac{\text{Sum of weighted score}}{60} \times 100 = \frac{34.0}{60} \times 100 = 56.7$

Weighted average (By value) = $\frac{\text{Sum of weighted score}}{60} \times 100 = \frac{38.5}{60} \times 100 = 64.2$

Overall weighted average risk rating = $\frac{56.7 + 64.2}{2} =$ **60%**

Since 60% falls within the 31-70% risk range, the performance of the Entity is rated Moderately satisfactory as detailed in Table 22 below:

Table 22: Risk Rating

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

Figure 2: Risk rating by Number

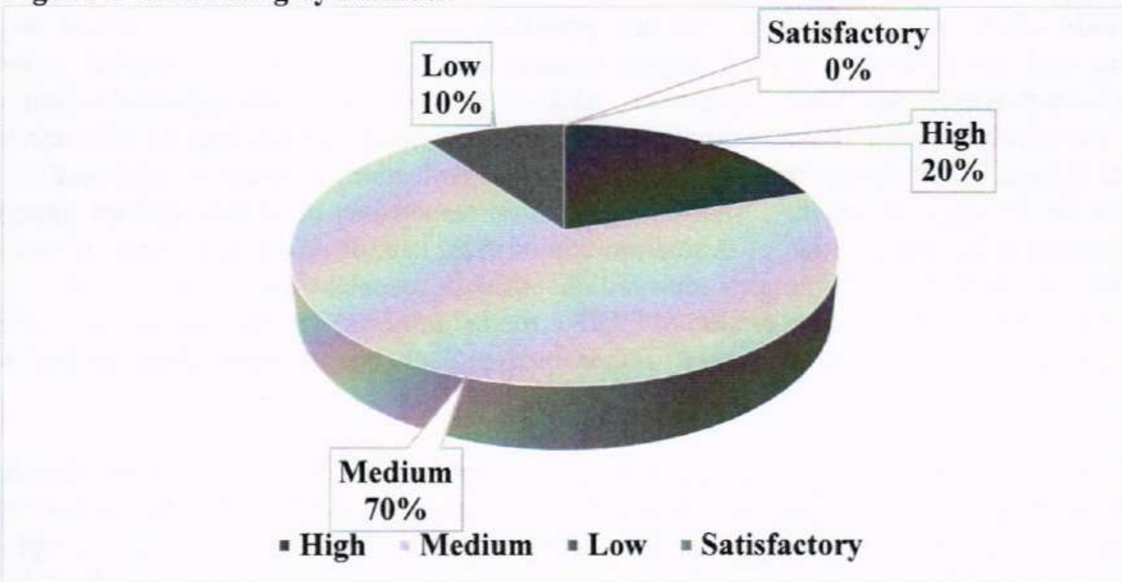
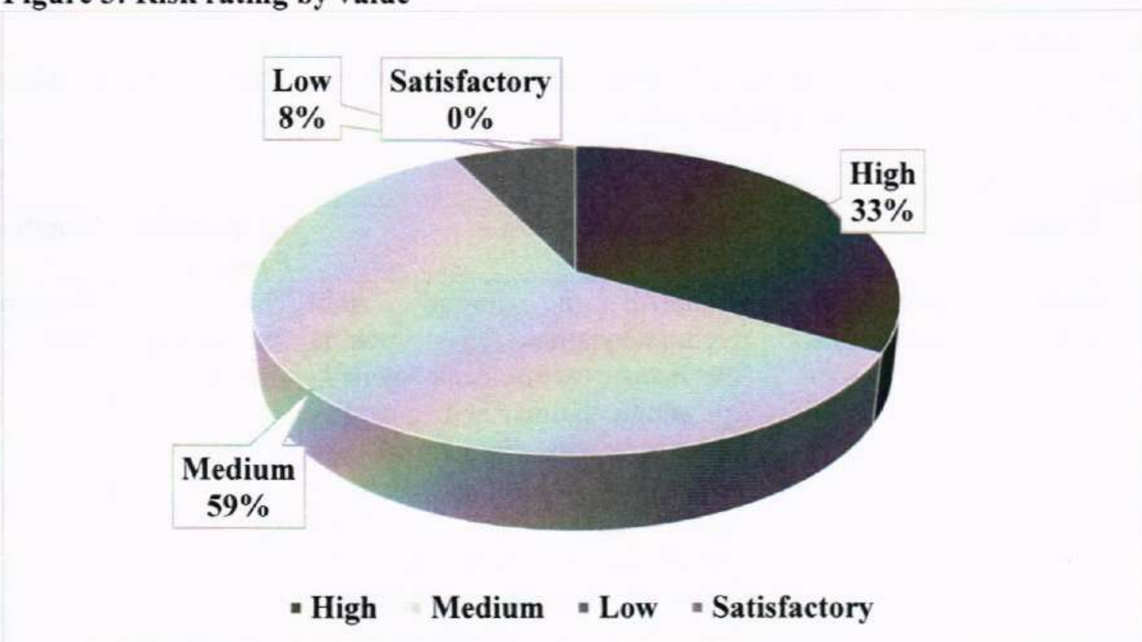


Figure 3: Risk rating by value



3.3 Audit Opinion and Conclusion

The audit identified several compliance and performance gaps in the procurement and disposal system and processes that require urgent management attention. These included failure to implement previous audit recommendations, under-implementation of the approved procurement plan, use of micro-procurement to circumvent competitive processes and framework contracting, irregular award and management of market revenue collection, absence of post-qualification criteria in bidding documents, shortlisting of non-responsive or non-compliant providers, weaknesses in the composition of evaluation committees, lack of proof of delivery of invitation and best evaluated bidder notices, delayed disposal of obsolete assets, significant contract implementation delays, slow execution of UGIFT-funded projects, irregular procurement of force account materials, and use of generic rather than project-specific environmental and social safeguards.

These weaknesses point to deficiencies in procurement planning, transparency, efficiency, fairness, competition, and value for money which undermines the overall effectiveness of the procurement and disposal system to deliver effective service to the citizens. Accordingly, the performance of Bundibugyo District Local Government for the Financial Year 2024/2025 was assessed as **Moderately Satisfactory** with an overall weighted average risk rating of **60%**.

3.4 Recommended Action Plan

The Entity should implement the following recommendations in Table 23 below within the timeframe given to improve its performance.

Table 23: Recommended Action Plan

No.	Finding	Recommendation	Responsible Party	Timeframe
1.	Failure to fully implement audit recommendations.	Establish a formal audit recommendation tracking mechanism with clear ownership of action points and quarterly reviews, and implement all outstanding recommendations in accordance with Section 10 (2) of the PPDA Act, Cap. 205. This could be through constituting a Task Force led by the Internal Auditor.	The Accounting Officer	December 2026
2.	Incomplete construction works for kabango and Burondo Seed Schools.	Have the works for Burondo and Kabango Seed Schools completed by 30th June 2026	The Accounting Officer	December 2026
3.	Unauthorized contract extensions due to contractor delays	Not authorize any contract extensions arising from the contractor's failure to mobilize resources and events that do not amount to compensation events	The Accounting Officer	December 2026

No.	Finding	Recommendation	Responsible Party	Timeframe
4.	Inadequate submission and supervision of monthly progress reports	Enforce the requirement for submission of monthly progress reports by the Contract Managers.	The Accounting Officer	December 2026
5.	Untimely resolution of procurement complaints raised from the public	Always promptly address and resolve all complaints related to procurement and disposal processes and submit the reports to the Authority.	The Accounting Officer	December 2026
6.	Failure to reserve the management of markets to associations of the market vendors.	Register the vendors into associations and Sign Memorandum of Understanding with the registered Market Vendors' Association to manage the markets.	The Accounting Officer	December 2026
7.	Unremitted revenue from Nyahuka Central Market worth UGX 15,000,0000	Investigate circumstances under which UGX 15,000,000 revenue was not remitted and take action. Submit an action report to the Authority	The Accounting Officer	December 2026
8.	Advancement of procurement funds to staff to undertake procurements without formal contracts	Cease the advancement of procurement funds to staff and engage providers through formal contracts and lawful procedures	The Accounting Officer	December 2026
9.	Delay in disposal of obsolete assets	Immediately cause for disposal of all the obsolete assets.	The Accounting Officer	December 2026
10.	Procurements for force account bypassing proper channels	Enforce procurement discipline by mandating that all supplies for force account activities are procured following the PPDA Act and Regulations.	The Accounting Officer	December 2026
11.	Improper delivery of Notice of Best Evaluated Bidder	Through the Central Registry, deliver the Notice of Best Evaluated Bidder to the registered email addresses of the bidders	The Accounting Officer	December 2026
12.	Incomplete post-qualification criteria in bidding documents	For future procurements include clear and comprehensive post-qualification evaluation criteria that can assess and verify the technical and financial capacity, eligibility, availability of resources, physical existence, among others.	The Procurement and Disposal Unit	December 2026

No.	Finding	Recommendation	Responsible Party	Timeframe
13.	Potential bid collusion due to repeated shortlisting of similar providers.	Regularly rotate the shortlists of providers to avoid bid collusion	The Procurement and Disposal Unit	December 2026
14.	Overloaded Evaluation Committees causing delays	Rotate and expand the membership of the Evaluation Committees...	The Procurement and Disposal Unit	December 2026
15.	Inactive providers on prequalification list	Strike out providers from the prequalification list that receive bid invitations and do not consistently respond to bid invitations.	The Contract Committee	December 2026
16.	Inadequate assessment of provider eligibility during shortlisting	Assess the eligibility and qualification requirements of firms during the shortlisting process to ensure that the bids reach financial evaluation	The Contract Committee	December 2026
17.	Inappropriate Evaluation Committee members	Desist from approving members on the Evaluation Committee that do not possess the relevant technical skills.	The Contract Committee	December 2026
18.	Failure to update procurement plan with budget changes	Inform the Procurement and Disposal of the changes in the departmental budgets to update the procurement plan before implementation.	The User Department	December 2026
19.	Splitting of procurement requirements	Identify recurring requirements and consolidate them into framework contracts.	The User Department	December 2026
20.	Delayed delivery and verification of delivered medical equipment	The District Health Officer should ensure that all contracted equipment is delivered by Bresun Enterprises and verified to confirm quality and conformance to specifications.	The User Department (District Health Officer)	December 2026
21.	Omission of environmental mitigation costs in BoQs	The Environmental Officer should incorporate the costed mitigation measures in the Project ESMPs...	The User Department (Environmental Officer)	December 2026
22.	Inadequate reporting on ESHS implementation	The Contract Managers should implement and report ESHSs implemented in the progress reports.	The User Department (Contract Managers)	December 2026

Appendix 1: Risk rating criteria

RISK	DESCRIPTION
HIGH	Such procurements are 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 the 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 2: Sample list and reasons for risk rating

No.	Ref. No.	Procurement subject	Procurement method	Provider	Amount (UGX)	Risk Rating	Reasons for Risk Rating
1.	Bund822/WRKS/2024-25/00057	Construction of the Maternity Ward and Completion of Staff Quarters at Kyondo Health Centre III in Kasitu Sub County	Direct Procurement	Kake Corporates Limited	851,410,196	**Medium**	○ Project specific ESHS safeguards informed from a screening were not incorporated in the bills of quantities. ○ The technical person (Mr. Hamlet Baluku, Road Overseer) did not have required expertise for the complexity of the procurement. ○ Delayed completion (intended 30 May 2025, still incomplete as of 15 Apr 2026) but substantial progress had been achieved. Project affected by funding cashflows which were not entirely under the control of the contractor. ○ No enforcement of time control clauses (early warnings, management meetings, revised programs, monthly progress reports etc.).
2.	MOESUGIFT/WRKS/2022-23/0001/LOT 9	Construction of Burondo Seed School	Open domestic bidding	Bresun Enterprises Limited	2,507,334,700	**High**	Works 70% complete. Behind schedule by 4 months (22 months elapsed). Contract extended twice without justifiable reasons. There is a high risk that works will not be completed by the intended target of 30th June 2026.
3.	BUND822/Supls/24-25/0001/Lot 1	Supply, delivery and installation of ICT Equipment to selected seed schools in Bundibugyo District	Open domestic bidding	Sandrax Lab Tech Solutions Ltd	320,000,000	**High**	○ No contract completion report and appointment of a Contract Manager. ○ Value for money had not been achieved yet. Equipment delivered but not in use (schools incomplete).

No.	Ref. No.	Procurement subject	Procurement method	Provider	Amount (UGX)	Risk Rating	Reasons for Risk Rating
4.	MOH SUPLS/2024-25/00023	Supply, delivery, installation, user training and commissioning of assorted Medical Equipment for Bupomboli HC III and Burondo HC III.	Quotation	Bresun Enterp Rises (U) Ltd	267,808,784	**Medium**	○ No contract manager appointed. ○ Delivery was at 95% completion. (Items delivered on 5 Nov 2025, missing two oxygen concentrators. These remained unresolved as of 14 April 2026, 6 months later). ○ Only contractor delivery notes; no internal auditor inspection or contract manager final delivery report. The Entity was in the final stages of verification of the items ○ Equipment delivered at Burondo HC III still in boxes, not installed and not in use.
5.	BUND822/Srvcs/24-25/00001	Management of revenue collection from Nyahuka Central Market	Open domestic bidding	Magezi Vicent Ventures	30,000,000	**High**	○ Failure to reserve market management to the association of sitting vendors ○ Revenue worth UGX 15,000,000 was not remitted
6.	BUND822/Supls/24-25/0001/Lot 2	Supply, delivery and installation of Science Equipment and chemical reagents to selected seed schools in Bundibugyo District	Open domestic bidding	Sandrax Lab Tech Solutions Ltd	105,306,000	**High**	○ Only 2 bids received. ○ Technical Officer (Mr. Tom Baker Tandiswala, IT Officer) lacked required experience in laboratory reagents. ○ No proof of BEB receipt. ○ Value for money had not been achieved yet. Equipment delivered but not in use (schools incomplete).
7.	BUND822/Supls/24-2+5/00008	Supply of construction materials for construction of River Nyahuka-Mirambi Segmental Arch Bridge in Kinantula	Direct Procurement	Baken Investments Limited	60,600,000	**Medium**	Even though the project objectives of time, cost, quality and purpose were achieved. The following compliance issues were found: Flouting of procurement procedures. An LPO was issued directly to Baken

No.	Ref. No.	Procurement subject	Procurement method	Provider	Amount (UGX)	Risk Rating	Reasons for Risk Rating
		village, Bundibugyo District under funding from Road grant					Investments Limited without meeting the following required procedures for the Quotations method or use of framework contracts: (i) Approval of a shortlist of providers (ii) Invitation to bid (iii) Issuance of a bidding document (iv) Evaluation of bids and prices o Award of Contract o The work plan ignored ESHS risks
8.	BUND822/Wrks/24-25/00051	Construction of Kagugu Gravity Flow Scheme Phase 1	Quotation	Baken Investments Limited	337,937,529	**Medium**	o Non incorporation of project specific ESHS requirements in the BOQs o No evidence of acknowledgment of receipt by the 11 bidders, only three submitted bids. o Delayed evaluation (18 working days delay).
9.	BUND822/Wrks/24-25/00049	Phased opening of Burondo-Kinoni 4.5km Road	Quotation	Kake Corporates Limited	279,644,306	**Medium**	o Non incorporation of ESHS requirements in the BOQs o No evidence of acknowledgment of receipt of bids. o Delayed completion
10.	BUND822/Wrks/24-25/00029	Construction of a 2-classroom block with an office and store at Kasaka Primary School	Quotation	Bukwa (U) Limited	187,867,010	**Medium**	o Non incorporation of ESHS requirements in the BOQs o No evidence of acknowledgment of receipt of the 11, three submitted. o Delayed evaluation (22 working days).
11.	BUND822/Wrks/24-25/00020	Construction of Kasitu Sub County Headquarters	Quotation	Kumalirwa and Sons Investments	130,077,000	**Medium**	o No evidence of receipt of bid invitations by all 11 shortlisted bidders (only 3 bids received).

No.	Ref. No.	Procurement subject	Procurement method	Provider	Amount (UGX)	Risk Rating	Reasons for Risk Rating
				Ltd			o Evaluation took 23 working days (exceeded 15 days). o No proof of receipt of BEB notice. o Delayed completion (intended 20 Apr 2025, completed 19 Jun 2025 after extension). o No enforcement of time control clauses. o No evidence of project commissioning.
12.	Bund505/Wrks/2024-2025/00021	Construction of offices at Kisuba Sub County Headquarters	Quotation	Bukwa Uganda Limited	96,395,500	**Medium**	o ESHS not incorporated in BoQs. o No evidence of receipt of invitations by all 11 shortlisted (only 3 bids) o Failure to rotate evaluation committee. It was the same committee as for the construction of Ngite Sub County Headquarters. o Evaluation took 23 working days contrary to a maximum of 15 working days. o No proof of BEB receipt. Contract signed against expired bid. o Delayed completion (intended 30th May 2025, completed 10th Jun 2025 after extension). Without enforcement of time control clauses.
13.	BUND822/Wrks/24-25/00045	Construction of Ngite sub county Headquarters	Quotation	Kumalirwa and Sons Investments Ltd	99,756,500	**Medium**	o Non incorporation of ESHS requirements in the BOQs o No evidence of acknowledgment of receipt (11 invited, only 3 received). o Delayed completion. Intended completion was 16th April 2025 and

No.	Ref. No.	Procurement subject	Procurement method	Provider	Amount (UGX)	Risk Rating	Reasons for Risk Rating
							works were completed on 11th June 2025.
14.	BUND822/Wrks/24-25/00031-Lot 1	Construction of a 4-classroom block at Kalera and major renovation of a 2-classroom block at Kinyante Primary School	Quotation	Bukwa (U) Limited	99,130,000	**Medium**	○ Non incorporation of ESHS requirements in the BOQs ○ No evidence of acknowledgment of receipt (11 invited, only 3 received). ○ Delayed completion. Intended completion was 16th April 2025 and works were completed on 11th June 2025.
15.	BUND822/Wrks/24-25/	Uplifting of Council Hall at Bundibugyo Town Council	Quotation	Honskat Investments Ltd	94,841,500	**Medium**	○ Non incorporation of ESHS requirements in the BOQs ○ No evidence of acknowledgment of receipt (11 invited, only 3 received).
16.	BUND822/Wrks/24-25/00023-Lot 2	Major renovation of staff house at Kabuga P/S and a 4-classroom block at Bundibugyo P/S	Quotation	Bates Enterprises	78,689,000	**Medium**	○ No evidence of acknowledgment of receipt. ○ Delayed evaluation (28 working days). ○ The best evaluated bidder, Bates Enterprises Uganda Ltd, ○ Delayed contract completion ○
17.	MOESUGIFT/WRKS/2021-22/0002/LOT 12	Construction of Kabango Seed Secondary School.	Open Domestic Bidding	Prutaz construction and Vocational Training Centre (U) Ltd	2,632,735,170	**Medium**	Works 88% complete. Behind schedule by 22 months (42 months elapsed). Paid 75%. Extended thrice without justifiable reasons.
18.	BUND822/Wrks/24-25/00008	Supply and delivery 19044.09 cm of gravel	Direct Procurement	Kumalirwa and Sons	42,840,000	**Medium**	Even though the project objectives of time, cost, quality and purpose were achieved.

No.	Ref. No.	Procurement subject	Procurement method	Provider	Amount (UGX)	Risk Rating	Reasons for Risk Rating
		material for Bundimwali-Mpulya-Kirumya-Kikyo-Nadule-Bundinjongya, Kakuka-Mutiti and Bundikuyali-Butogo road in Bundibugyo DLG	nt	Investments Ltd			The following compliance issues were found: Flouting of procurement procedures. Flouting of procurement procedures. An LPO was issued directly to the provider without meeting the following required procedures for the Quotations method or use of framework contracts: (i) Approval of a shortlist of providers (ii) Invitation to bid (iii) Issuance of a bidding document (iv) Evaluation of bids and prices (v) Award of Contract The work plan ignored ESHS risks
19.	MOH-UgIFT/Works/2021-22/00013/13-28	Construction and upgrade of Buhanda HC II to HC III	Open domestic bidding	Karobwa Engineering Services ltd	617,401,688	**Low**	Project objectives finally achieved even though there was delayed completion. 100% physical progress but 322% time overrun. Payment at 62%.
20.	BUND822/Wrks/24-25/00064	Installation of solar system at Bundibugyo Main Hospital	Quotation	Kumalirwa and Sons Investments Ltd	39,800,000	**Low**	o Low bid responsiveness. o Agnes Katusiime the District Community Development Officer and John Balikuraha the District Sports Officer lacked relevant skills and expertise to participate in this evaluation. o No proof of BEB notice receipt by all participating bidders.
					8,879,574,883		

Appendix 3: Physical verification pictures as of 17th April 2026

Case No: 1	Contract price: UGX 851,410,196
Contract: Construction of a Maternity ward and completion of a staff house at Kyondo HC III	
Provider: Kake Corporates Limited	
Status: Ongoing at 86%	

Image 6 shows the Maternity ward

Image 7 shows the renovation of the OPD

Image 8 shows the 5 stance VIP Latrine

Image 9 shows the completion of the staff house

Case No: 2	Contract price: UGX 2,507,334,700
Contract: Construction of Burondo Seed School	
Provider:	
Status: The works were still on going at 77%	

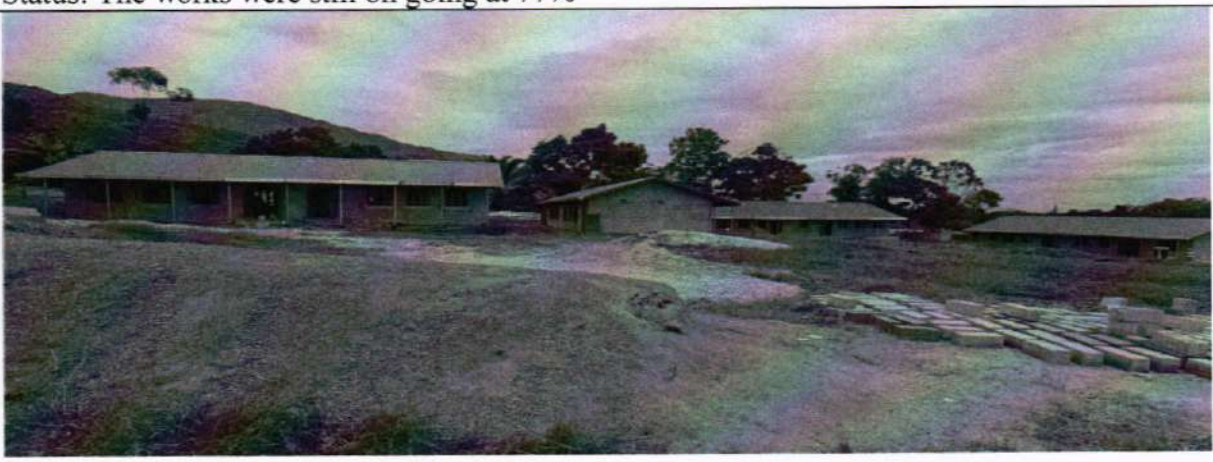


Image 10 shows the classroom blocks

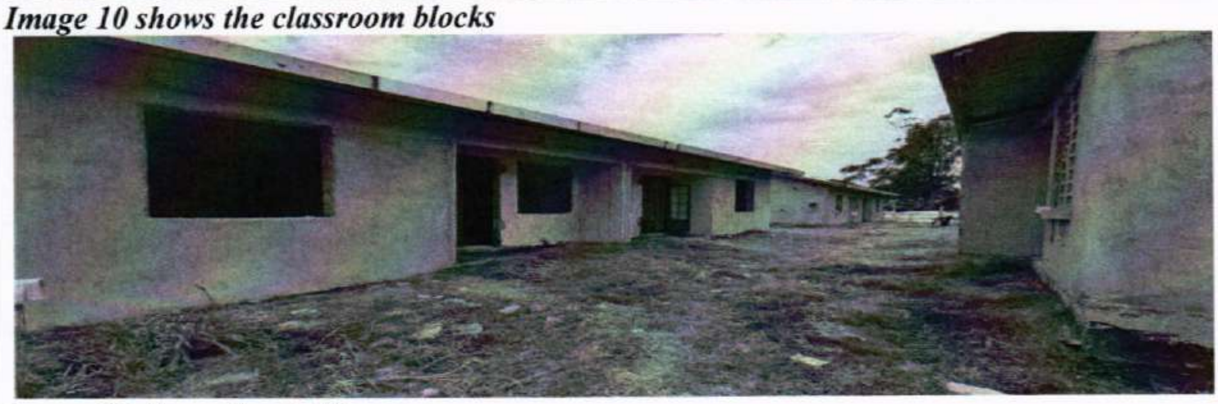


Image 11 shows the staff houses

Image 12 shows the multi purpose hall

Image 13 shows the ICT Block

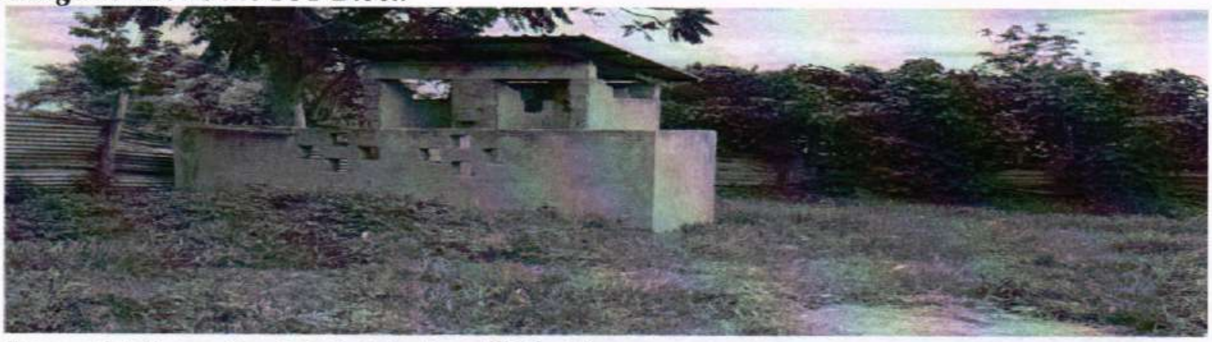


Image 14 shows the Administration Pit Latrine

Case No: 9	Contract price: UGX 279,644,306
Contract: Phased opening of Burondo-Kinoni 4.5km road	
Provider: Kake Corporates Limited	
Status: The works were complete	

Image 15 shows an opened section of Burondo Road

Case No.17	Contract price: UGX 2,632,735,170
Contract: Construction of Kabango Seed School	
Provider: Prutaz Construction and Vocational Training (U) LTD	
Status: The works were still on going at 88%	

Image 16 shows a section of the ICT Block

Image 17: shows one of the classroom blocks

Image 18 shows a staff house and kitchen

Image 19 shows the inside of one of the classroom blocks

Case No. 3	Contract price: UGX 320,000,000
Contract: Supply, delivery and installation of ICT Equipment at Kabango Seed School	
Provider: Sandrax Lab Tech Solutions Ltd	
Status: Delivery completed	

Image 20 shows part of the assembled computers but not in use.

Image 21 shows other computers still packed in boxes

CaseNo.4	Contract price: UGX 267,808,784
Contract: Procurement of assorted medical Equipment at Bupomboli HC III	
Provider: Bresun Enterprises (U) LTD	
Status: Pending delivery of oxygen concentrators and verification	

Image 22: Delivered and assembled maternity beds

CaseNo.18	Contract price: UGX 60,600,000
Contract: Supply of construction materials for construction of River Nyahuka-Mirambi segmental Arch Bridge in Kinantula village in Bundibugyo District	
Provider: Baken Investments Limited	
Status: Works were complete	

Image 23 shows the completed Arch Bridge on River Nyahuka

CaseNo.13	Contract price: UGX 99,756,500
Contract: Construction of Ngite Sub County Head Quarters	
Provider: Kumalirwa and Sons Investments Ltd	
Status: Works were complete	

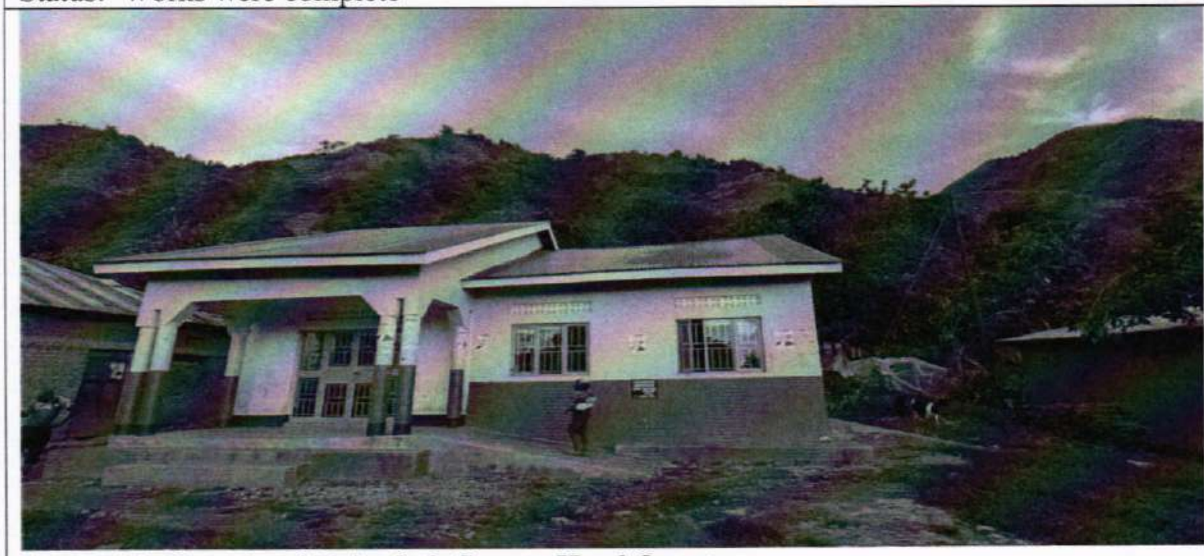


Image 24: Completed Ngite Sub County Head Quarters