

Our Ref: PPDA/MOFP/008

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The Under Secretary
Ministry of Finance, Planning and Economic Development
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BID PREPARATORY AUDIT REPORT FOR SUPPLY AND DELIVERY OF ICT EQUIPMENT FOR THE NATIONAL GREEN HOUSE GAS (GHG) INVENTORY OFFICE AND THE 5 GHG SECTOR HUBS

Reference is made to the above subject.

In accordance with Section 8 (1) (j)(i) of the Public Procurement and Disposal of Public Assets (PPDA) Act Cap. 205, PPDA conducted a bid preparatory audit for the supply and delivery of ICT equipment for the National Green House Gas (GHG) Inventory Office and the 5 GHG Sector Hubs for Ministry of Water and Environment (MOFPED/PIMPLUS/SUPLS/25-26/00002) at the Ministry of Finance, Planning and Economic Development (REAP). The audit was undertaken to assess compliance with the PPDA legal and regulatory framework prior to the commencement of bidding, with the objective of identifying weaknesses that could compromise competition, transparency, accountability and value for money.

The objectives of the audit were to:

1. Establish whether the public procurement and disposal planning and initiation processes were conducted in a manner which promotes transparency, accountability and fairness in accordance with the PPDA Act Cap. 205, PPDA Regulations, 2023 and PPDA Guidelines; and
2. Establish whether the solicitation documents issued to the bidders were prepared in accordance with the provisions of the PPDA Act Cap. 205, PPDA Regulations, 2023 and PPDA Guidelines.

The scope of the bid preparatory audit entailed a review of the procurement plan, procurement requisition forms, solicitation documents, bid notices as well as approvals of the Contracts Committee of the procurement method, Evaluation Committee and solicitation document.

The Authority identified the following exceptions with regard to procurement planning, requisitioning and bidding document preparation for the attention of management.

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1.1 Whether the procurement planning and requisitioning processes were conducted in accordance with the PPDA Act Cap. 205, PPDA Regulations 2023 and PPDA Guidelines

1.1.1 Delay to Invite Bidders

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

The audit observed that although the Ministry of Water and Environment initiated the procurement on 17th November 2025, confirmed funding on 10th March 2026 and the Contracts Committee's approval was obtained on 2nd June 2026, the Procurement and Disposal Unit (MoFPED/REAP) invited bidders on 30th June 2026, seven weeks after the planned bid invitation date of 12th May 2026 contrary to Section 51 of the PPDA Act Cap. 205.

The delay in inviting bids may result in delayed project implementation and the risk of failing to achieve the intended project outcomes by 13th December 2026 as intended.

The Head, Procurement and Disposal Unit (MoFPED/REAP) should strengthen internal planning and monitoring of procurement milestones by preparing bidding documents and issuing bid invitations within the timelines stipulated in the approved procurement plan once prerequisite approvals and funding have been secured in accordance with Section 51 of the PPDA Act, Cap. 205.

2.1 Whether the solicitation document issued to bidders was drafted in a manner which promotes transparency, accountability and fairness to the bidders in accordance with the provisions of the PPDA Act Cap. 205, PPDA Regulations 2023 and PPDA Guidelines

2.1.1 No provision for Preference Schemes

Section 62 (1) (a) of the PPDA Act Cap. 205 states that *"preference schemes shall be applied in respect of goods, works and non-consultancy services, where the open domestic or open international bidding methods are used, with a specified margin of preference being added during the financial comparison stage for the evaluation process to the evaluated price of the bid which does not qualify for preference"*.

The audit observed that ITB 43.1 of the bidding document indicated that a margin of preference shall not apply contrary to Section 62 (1) (a) of the PPDA Act Cap. 205.

Failure to provide for the application of a margin of preference in an Open Domestic Bidding procurement may deny eligible local providers the statutory preference intended under the PPDA legal framework thereby reducing their competitiveness and limiting local participation in the supply of ICT equipment.

The Head, Procurement and Disposal Unit (MoFPED/REAP) should expedite the issuance of an addendum to the bidding document to provide for the application of the margin of preference in accordance with Section 62 (1) (a) of the PPDA Act Cap. 205.

2.1.2 Restrictive Specifications of Requirements

Section 49 of the PPDA Act Cap. 205 requires all procurement and disposal to be conducted in a manner to maximize competition and achieve value for money.

On 20th April 2026, the National Information Technology Authority-Uganda (NITA-U) reviewed and issued approval for the proposed acquisition of ICT equipment to support the GHG Emitting Sectors by the Ministry of Water and Environment in accordance with Section 6 of the National Information Technology Authority-Uganda Act, Cap. 98 and the requirements of the NITA-U N7 Approval Framework.

The Authority reviewed the specifications of requirements for the ICT equipment intended for the National GHG Inventory Office and the five GHG Sector Hubs and observed that some specifications were restrictive in nature and may limit competition contrary to Section 49 of the PPDA Act, Cap. 205. The specific gaps identified in the technical specifications are detailed below:

i. Tablet Computers

The audit noted that the technical specifications for the tablet computer closely matched the published specifications of the “Samsung Galaxy Tab S10 Ultra”, including proprietary features such as Dynamic AMOLED 2X display technology and Enhanced Armor Aluminum, as well as the exact chipset, dimensions, battery capacity and stylus performance.

The market analysis, conducted among six manufacturers of tablet computers, revealed that the combination of these specifications will significantly reduce the range of compliant products available from other manufacturers and give advantage to Samsung as detailed in Table 1 below:

Table 1: Compliance levels of Various Manufacturers of the Tablet Computer Technical Specifications

Requirements	Samsung	Apple	Lenovo	Xiaomi	Huawei	OnePlus
Display size: minimum 14.6 inches display	✓	✗	✗	✗	✗	✗
AMOLED	✓	✓	Varies by model	✓	✓	✓
Dynamic AMOLED 2X	✓	✗	✗	✗	✗	✗
Enhanced Armor Aluminum	✓	✗	✗	✗	✗	✗
MediaTek 9300+	✓	✗	✗	Varies by model	✗	Varies by model
2.8 ms stylus latency	✓	✗	✗	✗	✗	✗
11200 mAh battery	✓	✗	✓	✗	✗	✓

Source: Refer to the sources cited at the end of this report

ii. Handheld GPS Sets

The audit noted that the technical specifications for the handheld GPS set included proprietary technologies and features such as inReach®, TopoActive maps, XERO™ locations and ANT +® connectivity which closely aligned with the product “Garmin GPSMAP67i” handheld GPS set significantly limiting competition and undermining procurement principles of fairness and non-discrimination.

The Authority conducted a market analysis among five leading manufacturers of handheld GPS sets, such as Magellan, Trimble and Hi-Target, and observed that all except Garmin did not fully comply with some restrictive technical specifications detailed in Table 2 below:

Table 2: Compliance levels of Various Manufacturers of the Handheld GPS Set Technical Specifications

Requirements	Garmin	Magellan	Trimble	SatLab	Hi-Target
GPS	✓	✓	✓	✓	✓
Galileo	✓	✓	✓	✓	✓
BeiDou	✓	✓	✓	✓	✓
IRNSS	✓	Varies by model	Varies by model	Varies by model	Varies by model
inReach® features	✓	✗	✗	✗	✗
TopoActive preloaded maps	✓	✗	✗	✗	✗
XERO™ locations	✓	✗	✗	✗	✗
ANT+® wireless	✓	Varies by model	Varies by model	✗	✗
Ballistics solver	✓	✗	✗	✗	✗
Exact battery life specifications	✓	Don't match exact specs.	Don't match exact specs.	Don't match exact specs.	Don't match exact specs.

Source: Refer to the sources cited at the end of this report

iii. For the Interactive Display Panel

The Authority reviewed the technical specifications for the interactive display panel against products offered by seven leading manufacturers, including MAXHUB, Huawei, SMART Technologies, BenQ, ViewSonic, Newline Interactive and Promethean, and found that the combination of technical specifications, particularly P-CAP touch technology, a built-in 48MP AI camera, NFC functionality and native Google Play Store support will significantly reduce the number of compliant bidders available in the market.

The market analysis revealed that many manufacturers used alternative touch technologies, lower-resolution cameras or proprietary Android platforms thereby limiting their compliance levels as detailed in Table 3 below:

Table 3: Compliance levels of various Manufacturers of Interactive Display Panels to Restrictive Technical Specifications

Requirements	MAXHUB	Huawei Idea Hub	SMART Tech	BenQ	ViewSonic	Newline	Promethean
40 touch points P-CAP technology	×	✓	×	Varies by model	×	Varies by model	×
Built-in 48 MP AI camera	✓	✓	×	×	Varies by model	Varies by model	×
Sound & portrait tracking	✓	✓	✓	✓	✓	✓	✓
NFC login/functionality	Varies by model	✓	×	×	Varies by model	Varies by model	×
Native Google Play Store	Varies by model	×	×	Varies by model	Varies by model	Varies by model	×
Android 13	Varies by model	✓	×	Varies by model	Varies by model	Varies by model	Varies by model

Source: Refer to the sources cited at the end of this report

Recommendation

The Accounting Officer should, in accordance with Section 49 of the PPDA Act Cap. 205, direct the responsible User Department/Entity and Head, Procurement and Disposal Unit (MoFPED/REAP) to immediately revise the technical specifications for the tablet computers, handheld GPS sets and interactive flat panel displays by removing restrictive product features, technologies and brand-specific characteristics. Where reference to a specific product, model or technology is necessary, the specifications should include the words “or equivalent” to allow functionally and technically comparable products to compete.

In light of the audit findings and recommendations, the Authority concludes that the bidding document requires revision to address the identified non-compliance before the procurement proceedings progress. The Procurement and Disposal Unit (MoFPED/REAP) should issue an addendum, obtain Contracts Committee’s approval, and where necessary, extend the bid submission deadline as guided above. Please share the revised bidding document with Authority after the identified issues have been addressed.

The Accounting Officer remains responsible for ensuring value for money and for the conduct of the procurement processes to completion in accordance with the provisions of the PPDA Law.

Dr. Aloysius M. Byaruhanga
FOR: EXECUTIVE DIRECTOR

cc: The Chairman, Contracts Committee
cc: The Head, Procurement and Disposal Unit (MoFPED/REAP).

Sources

Tablet computers

- Samsung official product page - <https://news.samsung.com/global/galaxy-tab-s10-series-is-samsungs-ai-ready-tablet>
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- Lenovo official product page - https://psref.lenovo.com/syspool/Sys/PDF/Lenovo_Tablets/Tab_Extreme/Tab_Extreme_Spec.html
- Xiaomi official product page - https://psref.lenovo.com/syspool/Sys/PDF/Lenovo_Tablets/Tab_Extreme/Tab_Extreme_Spec.html
- Huawei official product page - <https://consumer.huawei.com/uk/tablets/matepad-pro-13-2/specs/>

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Handheld GPS Set

- Garmin GPSMAP67i product - <https://www8.garmin.com/manuals/webhelp/GUID-11021D65-32D1-4558-A83E-F7F74FF88D7E/EN-GB/GUID-139948E9-7BD0-4399-84A5-70A6E4EE08F9.html>
- Trimble GNS Systems Official Product Page - <https://geospatial.trimble.com/en/products/hardware/gnss-systems>
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Interactive Display Panel

- MAXHUB official product page - <https://www.maxhub.com/en/products/interactive-flat-panel/>
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- Promethean official product page - <https://newline-interactive.com/products/interactive-displays/>