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

REPORT ON COMPLIANCE INSPECTION FOR AGAGO DISTRICT LOCAL GOVERNMENT FOR FINANCIAL YEAR 2024-2025

JUNE 2026

TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

ACRONYMS

CC	Contracts Committee
ESHS	Environmental, Social, Health and Safety
FY	Financial Year
GCC	General Conditions of Contract
HPDU	Head of Procurement and Disposal Unit
PDEs	Procuring and Disposing Entities
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
SCC	Special Conditions of Contract
UGX	Uganda Shillings

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a compliance inspection of Agago District Local Government for the Financial Year 2024/2025, covering ten sampled procurement and disposal transactions. The inspection assessed compliance with the PPDA Act, Cap. 205, the PPDA Regulations, 2023, and PPDA Guidelines, 2024, as well as the Entity's procurement performance during the period.

Overall, the Entity's procurement and disposal activities were generally compliant with the applicable legal and regulatory framework. The required procurement and disposal structures were in place, and the disposal transactions reviewed were satisfactorily conducted. However, the inspection identified weaknesses including failure to fully implement the procurement plan, failure to fully implement previous audit recommendations, delayed submission of requests for approval of procurement, awarding of contract to non-compliant bidders, failure to dispose obsolete assets, delayed payment to supplier, and lack of fulfilment of Environmental, Social, Health and Safety (ESHS) requirements.

Although these weaknesses did not materially undermine the overall integrity of the procurement system, they revealed deficiencies in procurement planning, contract management, disposal, and monitoring that could adversely affect service delivery, value for money, supplier confidence, and achievement of Government policy objectives. The Entity's performance for FY 2024/25 was therefore assessed as **Moderately Satisfactory**, with an overall weighted average risk score of **51.7%**. requiring targeted management interventions to strengthen efficiency, contract management, and compliance.

The following key exceptions were noted during the inspection:

1. Failure to fully implement the procurement plan for the FY 2024/2025 with 93% absorption rate and a variance of UGX. 493,070,708, contrary to Section 60 (2) (d) of the PPDA Act, Cap. 205. This undermines the operational objectives and compromises its commitment to delivering goods and services to the intended beneficiaries.

2. Failure to fully implement 100% of the previous audit recommendations for the FY 2024/2025, contrary to Section 10 (1) (a) of the PPDA Act, Cap. 205 where 10 recommendations were not implemented, and three recommendations were partially implemented. Implementation of previous audit recommendations strengthens internal controls within the Entity and where recommendations are not implemented, it implies that there is no willingness within the Entity to improve the performance of the procurement and disposal function.

3. Delayed submission of requests for approval by Procurement and Disposal Unit for procurements worth UGX. 814,565,174, contrary to Section 51 of the PPDA Act, Cap. 205 which undermines economy, efficiency and value for money, and also denies timely service delivery to the intended beneficiaries.

4. Awarding of contract to non-compliant bidders in two procurements worth UGX. 277,724,619, contrary to Regulations 16 (2) of the PPDA (Evaluation) Regulations, 2023. This may discourage other potential bidders from participating in future procurement opportunities.

5. Failure to dispose obsolete assets contrary to Regulation 3 (1) and (2) of the PPDA (Disposal of Public Assets) Regulations, 2023. This failure may result to continued loss of value of the assets through depreciation and demonstrates inefficiencies in the management of public assets.

6. Delayed payment to the supplier of 40 days after the expiry of the contractual 30 days period, in the procurement of science equipment and chemical reagents worth UGX. 52,853,000. This was contrary to Regulation 49 (3) of the PPDA (Contracts) Regulations, 2023. The delay may demotivate reputable providers from participating in future procurements and may result in low bidder participation thus affecting the Entity's reputation.

7. Lack of fulfilment of Environmental, Social, Health and Safety measures in procurements worth UGX. 447,346,972, contrary to Section 66 of PPDA Act, Cap. 205. This indicates that Environmental, Social, Health and Safety (ESHS) requirements and associated mitigation measures were undermined during project implementation.

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

1. The Accounting Officer, who has the overall responsibility for the execution of the procurement function should:
   i. Task the Head, Procurement and Disposal Unit to regularly carry out review of the implementation of the procurement plan and update the procurement plan where necessary, in accordance with Section 60 (7) of the PPDA Act, Cap. 205 to ensure improved performance.
   ii. Institute a strong internal mechanism and a dedicated team aimed at achieving full implementation of the Authority's previous audit recommendations in accordance with Section 10 (1) (a) of the PPDA Act, Cap 205.
   iii. Task the Head, Procurement and Disposal Unit to implement an effective procurement approval workflow with clear timelines for submission to the Contracts Committee, based on the applicable procurement method in accordance with Section 51 of the PPDA Act, Cap. 205.
   iv. Direct the Head, Procurement and Disposal Unit, working together with the relevant Heads of User Departments, to speed up the disposal of all obsolete items in line with the PPDA (Disposal of Public Assets) Regulations, 2023.
   v. Follow-up on payments made in accordance with the terms and conditions of contract and Regulation 52 (1) (a) of the PPDA (Contracts) Regulations, 2023.
   vi. Task the Contract Managers to enforce the implementation of the Environmental, Social, Health and Safety (ESHS) requirements for the projects in the Entity and submit progress reports to the Procurement and Disposal Unit in accordance with Section 66 of the PPDA Act, Cap. 205.

2. The Head of Procurement and Disposal Unit should:
   i. Strengthen internal monitoring (e.g., tracking and escalation of approval requests) to prevent future delays and ensure compliance with Section 51 of the PPDA Act, Cap. 205 and Regulation 20 (3) of the PPDA (Rules and Methods for Procurement of Supplies, Works, and Non-Consultancy Services) Regulations, 2023.
   ii. Strictly assess bidders in accordance with the evaluation criteria stated in the bidding documents, and that all documents submitted by bidders are properly authenticated. Only bidders that are administratively compliant and eligible should be allowed to proceed to the next stage, in accordance with Regulation 16 (2) of the PPDA (Evaluation) Regulations, 2023.

The Entity should implement the recommendations in the recommended action plan on **page 31** of this report.

CHAPTER ONE: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a compliance inspection of Agago District Local Government for the Financial Year 2024/2025 and reviewed 10 sampled procurement and disposal transactions. The inspection involved a review of the procurement structures, procurement and asset disposal processes, as well as contract performance following the provisions of the PPDA Act, Cap. 205, the PPDA Regulations, and the PPDA Guidelines.

1.2 Objectives of the compliance inspection

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

The specific objectives of the compliance inspection were to:

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

1.3 Structure of the Entity

Agago District was established by an Act of Parliament in July 2020. It was curved out of Pader District and is administratively divided into two counties – comprising 16 lower local governments including 3 town councils and 13 sub-counties.

According to Section 28 of the PPDA Act, Cap. 205, the Accounting Officer has the overall responsibility for the successful execution of procurement, disposal and contract management in a Procuring and Disposing Entity. The Accounting Officer of Agago District Local Government during the Financial Year under review was Mr. John Bosco Akera, the Chief Administrative Officer of the Entity.

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

Table 1: Membership of the Contracts Committee

No.	Name	Job Title	Position on Committee	Date of Appointment
1.	Godfrey Otema	District Commercial Officer	Chairperson	11/7/2023

No.	Name	Job Title	Position on Committee	Date of Appointment
2.	Susan Awor	Senior Assistant Secretary	Member	11/7/2023
3.	Christopher Angiro	Senior Environment Officer	Member	11/7/2023
4.	Agness Olivia Atimango	Records Officer	Member	11/7/2023
5.	Ben Adol Otto (PhD)	Senior Community Development Officer	Member	11/7/2023

According to Section 33 of the PPDA Act, Cap. 205, all procurement and disposal activities of the Procuring and Disposing Entity except adjudication and the award of contract were to be managed by the Procurement and Disposal Unit. The Procurement and Disposal Unit during the Financial Year under review was headed by Mr. Alex Atube Latincan.

1.4 Scope of the compliance inspection

The compliance inspection involved a review of the procurement process, disposal process, general compliance issues and contract implementation of 10 transactions under the Financial Year 2024/2025 ***(Appendix I)***.

1.5 Compliance Inspection Methodology

On 6th March 2026, the Entity was notified about the compliance inspection exercise. A sample of 10 procurement transactions undertaken during the Financial Year 2024/2025 was selected for review using stratified random sampling. An inspection launch meeting was held on 23rd March 2026 between the inspection team and the Entity's officials.

Two officers conducted the exercise under the supervision of the Regional Manager. During the inspection, the team examined records and documents for each sampled procurement transaction. This involved a review of the Entity's procurement/disposal planning, initiation, bidding, evaluation, contract placement and related processes.

On completion of file review, the inspection team met with various stakeholders to discuss and obtain clarifications on certain preliminary findings. A debrief meeting was held on 25th March 2026 between the inspection team and the Entity's officials. On 20th May, 2026, a management letter was issued to the Entity for management's response and the Entity submitted its responses to the issues raised at the PPDA Northern Regional Office, Plot 1, Lower Churchill Drive, Gulu City on 5th June 2026.

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

CHAPTER TWO: FINDINGS OF THE AUTHORITY

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

2.1.1 Failure to fully implement the procurement plan

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

The Authority found that the Entity implemented procurements worth UGX. 7,030,553,249 against a planned procurement budget of UGX. 7,523,623,957, resulting in a procurement plan implementation rate of 93%. The variance was attributed to short fall in revenue and inadequate periodic reviews of the procurement plan. The Entity did not provide evidence of formal procurement plan amendments to account for the budgetary constraints that arose during the financial year. The details are indicated in Table 2 below.

Table 2: Procurement plan implementation analysis

Procurement Plan budget/plan Value (UGX)	7,523,623,957
Total procurement spend value inclusive of VAT (UGX)	7,030,553,249
Procurement Plan Implementation rate (%)	93%
Total Implementation variance (UGX)	**493,070,708**

Note: This information was based on the Compliance Monitoring Dashboard of the Authority.

The Authority observed that the procurement plan variance of UGX. 493,070,708 suggests weaknesses in both procurement planning and execution, resulting to the non-implementation of some planned procurement activities and reduced realization of the Entity's objectives. The details are shown in Table 3 below.

Table 3: Observations on procurement plan implementation variance

No.	Subject of procurement	Amount (UGX)	Observations	Management Response
1.	Supply of computer laptop at Lokole sub-county	3,000,000	Not implemented	*These were sub county projects and were not implemented due to short fall in revenue.* **Authority's Comment** No evidence of revised procurement workplan availed.
2.	Supply of 2 computer laptops at Omita Pacwa sub-county	2,000,000	Not implemented	
3.	Supply of one laptop for finance department at Patongo Town Council	3,000,000	Not implemented	
4.	Purchase and installation of solar system	3,000,000	Not implemented	
5.	Supply of one laptop at Agago Town Council	1,300,000	Not implemented	
6.	Assessment, looping and wiring of staff quarters	1,700,000	Not implemented	
7.	Supply of 32 plastic chairs	960,000	Not implemented	

No.	Subject of procurement	Amount (UGX)	Observations	Management Response
8.	Supply of printer to Lamiyo sub-county	600,000	Not implemented	
9.	Purchase of assorted books of accounts	1,600,000	Not implemented	
10.	Supply of small office equipment	2,800,000	Not implemented	
11.	Supply of printing, stationary and photocopying papers	2,700,000	Not implemented	
12.	Supply of small office equipment	800,000	Not implemented	
13.	Supply of printing, stationary and photocopying papers	800,000	Not implemented	
14.	Supply of sanitation materials	600,000	Not implemented	
15.	Revenue tendering at Arum main market	6,500,000	Pre-determined revenue	*These are revenue collection points in various LLGs and the figures are predetermined as reserve price for the contract awards.* **Authority's Comment** No evidence of receipt of revenue collections availed to substantiate the management response.
16.	Revenue tendering at Lomoi market.	1,000,000	Pre-determined revenue	
17.	Revenue tendering at Wigweng Pelare and Kaciciro market	1,200,000	Pre-determined revenue	
18.	Revenue tendering at Lai-Mutto main market	1,500,000	Pre-determined revenue	
19.	Revenue tendering from produce loading at Lai-Mutto Town Council	3,500,000	Pre-determined revenue	
20.	Revenue collection at Oliga main market	25,000,000	Pre-determined revenue	
21.	Revenue collection at Cattle market Patongo Town Council	4,000,000	Pre-determined revenue	
22.	Revenue collection at car park Patongo Town Council	3,000,000	Pre-determined revenue	
23.	Revenue collection at butcher Patongo Town Council	4,000,000	Pre-determined revenue	
24.	Revenue collection at Kalongo main market	8,100,000	Pre-determined revenue	
25.	Revenue collection at butcher Kalongo	4,800,000	Pre-determined revenue	
26.	Revenue collection at sand quarry Kalongo	6,200,000	Pre-determined revenue	
27.	Revenue collection at bus/ taxi park Kalongo	4,700,000	Pre-determined revenue	

No.	Subject of procurement	Amount (UGX)	Observations	Management Response
28.	Revenue collection at Wol main market	1,800,000	Pre-determined revenue	
29.	Revenue collection from Alwa market and livestocks in Omot sub-county	27,000,000	Pre-determined revenue	
30.	Revenue tendering	10,000,000	Pre-determined revenue	
31.	Revenue tendering at loading in Lapono sub-county	3,500,000	Pre-determined revenue	
32.	Revenue tendering at Kaket market in Lapono sub-county	1,300,000	Pre-determined revenue	
33.	Revenue tendering at Kaket market in Lira-Palwo sub-county	1,200,000	Pre-determined revenue	
34.	Revenue tendering at Kotomor main market	5,000,000	Pre-determined revenue	
35.	Borrow pit compensation	25,930,000	Force Accounts	*All these were implemented under force accounts mechanism.* **Authority's Comment** No evidence of force account workplan, no reports availed to confirm this submission.
36.	Supply of 231 meters of concrete pipe culverts	57,750,000	Force Accounts	
37.	Supply of 182 meters of concrete pipe culverts	63,700,000	Force Accounts	
38.	Supply of 345 bags of cement	13,800,000	Force Accounts	
39.	Supply of river sand	28,625,000	Force Accounts	
40.	Supply of hard core	50,400,000	Force Accounts	
41.	Mechanical impress	25,600,000	Force Accounts	
42.	Mechanical impress	80,000,000	Force Accounts	
	Total	**493,965,000**		

Implication

The Entity failed to execute 7% of the planned procurements, worth UGX. 493,070,708, this undermines the operational objectives and compromises its commitment to delivering goods and services to the intended beneficiaries.

Recommendation

The Accounting Officer should task the Head, Procurement and Disposal Unit to regularly carry out review of the implementation of the procurement plan and update the procurement plan where necessary, in accordance with Section 60 (7) of the PPDA Act, Cap. 205 to ensure improved performance.

2.1.2 Failure to fully implement previous audit recommendations for the FY 2023/2024

Section 10 (1) (a) of the PPDA Act, Cap. 205 requires the Procuring and Disposing Entity to implement audit recommendations made by the Authority. The Entity was issued with the Procurement and Disposal Audit report for the FY 2023/2024 in May 2025. 10 recommendations were not implemented and three recommendations were partially implemented. This gap likely stemmed from weaknesses in the Entity's internal control mechanisms and insufficient follow-up by the Accounting Officer to ensure that responsible officers implemented timely corrective actions. The details are indicated Table 4 below

Table 4: Implementation of previous audit recommendations

Origin	Recommended Action	Status	Management Response
Accounting Officer	• Regularly carry out a review of the implementation of the procurement plan and update the procurement plan in accordance with Section 60 (7) of the PPDA Act, Cap. 205 to ensure improved performance.	Not implemented	*Procurement work was updated see attached.* **Authority's Comment** No evidence of updated procurement workplan availed.
	• Institute a strong mechanism in place to implement recommendations made by the Authority so as to improve the Entity's performance in accordance with Section 10 of the PPDA Act, Cap. 205.	Not implemented	
	• Prevail over the Internal Audit Unit to audit the procurement and disposal procedures as well as the payments made in accordance with Regulation 27 of the PPDA (Procuring and Disposing Entities) Regulations, 2023.	Not implemented	
	• Task the Evaluation Committees to show cause why disciplinary action should not be taken against them for failure to effectively evaluate the bids in accordance with the set evaluation criteria in the bidding document.	Not implemented	
	• Task the Procurement and Disposal Unit to always scrutinize all contract documents to ensure that all the provisions are complete and appropriate for each particular procurement to avoid creation of doubt/ assumptions by the provider	Not implemented	

Origin	Recommended Action	Status	Management Response
	and Entity during contract implementation; • Dispose of all obsolete assets to avoid further depreciation and attain value for money in accordance with the PPDA (Disposal of Public Assets) Regulations, 2023.	 Not implemented	
Head of Procurement and Disposal Unit	• Always conduct all procurements in a manner which promotes economy, efficiency in accordance with Section 51 of the PPDA Act, Cap. 205. • Set the most appropriate evaluation criteria that suits the purpose of the procurement in accordance with Regulation 42 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023. • Always task Contract Managers to prepare contract management plans using Form 49 in Schedule 2 and forward a copy of the contract management plan to the Procurement and Disposal Unit for purposes of monitoring in accordance with Regulation 50 (3) of the PPDA (Contracts) Regulations, 2023.	Not implemented Not implemented Not implemented	
Contracts Committee	Reject solicitation documents that do not define requirements precisely and in a manner that leaves no doubt or assumption by a bidder in regard to the requirements of the Entity in accordance with Regulation 42 (a) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.	Partially implemented	
Evaluation Committee	• Evaluate the bids following the criteria set in the bidding document and waive any non-material deviations in accordance with	Partially implemented	

Origin	Recommended Action	Status	Management Response
	Regulation 18 (5) of the PPDA (Evaluation) Regulations, 2023. • Be vigilant while reviewing the information submitted by the bidders for conformity with the set criteria before passing bidders in accordance with Regulation 23 of the PPDA (Evaluation) Regulations, 2023.	Not implemented	
User Department	Strictly supervise the contract and certain that the provider performs the contract in accordance with the terms and conditions specified in the contract in accordance with Regulation 52 (1) (b) of the PPDA (Contracts) Regulations, 2023.	Partially implemented	

Implication
Implementation of previous audit recommendations strengthens internal controls within the Entity and where recommendations are not implemented, it implies that there is no willingness within the Entity to improve the performance of the procurement and disposal function.

Management Response
Management takes note of the recommendation and has directed heads of Department to ensure that the recommendations are implemented.

Recommendation
The Accounting Officer should institute a strong internal mechanism and a dedicated team aimed at achieving full implementation of the Authority's previous audit recommendations in accordance with Section 10 (1) (a) of the PPDA Act, Cap 205.

2.1.3 Failure by the Internal Auditor to audit the procurement & disposal function
Regulation 27 of the PPDA (Procuring and Disposing Entities) Regulations, 2023 states that the Internal Audit Department shall audit *"(a) the method for a procurement and payment made to establish whether the supplies, works or services are properly ordered, received, verified and paid for in accordance with the Public Finance Management Act 2015 and the other applicable laws; (b) the method used for a disposal to establish whether the disposal was appropriate and that where applicable, payment to the Procuring and Disposing Entity was effected."* Contrary to the above provisions, all sampled procurements worth UGX. 1,427,071,121 were not audited by the Internal Auditor. This was likely due to insufficient attention by the internal audit team to auditing the procurement and disposal function.

Implication
Failure by the Internal Audit Department to conduct any audit on the procurement function risked failure to achieve value for money for all supplies, works or services procured during the Financial Year 2024/2025, which undermines the principles of accountability and transparency.

Management Response
Management takes note and CAO has directed Department of Internal Audit to audit PDU regularly going forward

Authority's comment
The Entity's response was noted, however, there was no evidence of the CAO's written directive availed for verification to substantiate this submission.

Recommendation
The Internal Auditor should prioritize audits of the Entity's procurement and disposal procedures in accordance with Regulation 27 of the PPDA (Procuring and Disposing Entities) Regulations, 2023.

2.1.4 Anomalies at planning and initiation of procurements

i. Failure to fill the funds availability section of Form 5

Regulation 3 (2) (c) of the PPDA (Rules and Methods for Procurement of Supplies, Works, and Non-Consultancy Services) Regulations, 2023 provides that *"initiation for a procurement requirement shall include confirmation of availability of funds to support the procurement."* Contrary to the above provision, Form 5s were not filled with details of fund availability in procurements worth UGX. 814,565,174. The incomplete requisitions were due to insufficient attention to detail by the User Departments and make it difficult to track. The details are shown in Table 5 below.

Table 5: Fund Availability sections of Form 5 not filled

No.	Subject of procurement	Amount (UGX)
1.	Construction of 0.6km low-cost sealing in Patongo town council	311,099,124
2.	Phase II construction of general ward and maternity at Opyelo H/C III	94,635,000
3.	Drilling, casting, pump testing and installation of 07 boreholes	153,301,050
4.	Design, supply and installation of micro scale irrigation system to 14 farmers	255,530,000
Total		**814,565,174**

Implication
Failure to fill the details of funds availability section of the procurement requisition exposes the Entity to risks of domestic arrears by undertaking procurements without confirmed funds availability.

Management Response
Management takes note and going forward all the sections of Form 5 will be duly filled.

Recommendation
The Accounting Officer should desist from approving procurement requisitions submitted by the User Departments without details of funds availability section filled to support procurement, in accordance with Regulation 3 (2) (c) and (d) of the PPDA (Rules and Methods for Procurement of Supplies, Works, and Non-Consultancy Services) Regulations, 2023.

ii. Delayed submission of requests for approval by the Procurement and Disposal Unit
Section 51 of the PPDA Act, Cap. 205 provides *that "All procurement shall be conducted in a manner which promotes economy, efficiency and value for money."* Contrary to this provision, delays were noted at the approval stages in sampled procurements worth UGX. 814,565,174. Delayed submission of requests for approval of procurement by the Procurement and Disposal Unit to the Contracts Committee (CC) indicates inefficiencies in the internal controls and coordination. The details are shown in Table 6 below.

Table 6: Delays in the procurement process

No.	Subject of procurement	Amount (UGX)	Method of Procurement	Date of approval by Accounting Officer	Date of submission to CC for approval	Delays (working Days)
1.	Construction of 0.6km low-cost sealing in Patongo town council.	311,099,124	Quotation Method	11/04/2024	3/10/2024	122
2.	Phase II construction of general ward and maternity at Opyelo H/C III.	94,635,000	Quotation Method	18/07/2024	3/10/2024	54
3.	Sitting, drilling and construction of 07 boreholes.	153,301,050	Quotation Method	10/04/2024	3/10/2024	123
4.	Design, supply and installation of micro scale irrigation system to 14 farmers.	255,530,000	Open Domestic Bidding	17/01/2025	27/03/2025	48
Total		**814,565,174**				

Implications

- The delays undermine economy, efficiency, and value for money which may lead to unnecessary procurement delayed timelines, increased costs, and reduced transparency in the procurement process. This may also suggest weaknesses in the internal controls and coordination within the Procurement and Disposal Unit.

- Delays in the procurement process deny timely service delivery to the intended beneficiaries.

Management Response

Management takes notes of the above for future improvement

Recommendations

1. The Accounting Officer should task the Head, Procurement and Disposal Unit to implement an effective procurement approval workflow with clear timelines for submission to the Contracts Committee, based on the applicable procurement method in accordance with Section 51 of the PPDA Act, Cap. 205.
2. The Head Procurement and Disposal Unit should strengthen internal monitoring (e.g., tracking and escalation of approval requests) to prevent future delays and ensure compliance with Section 51 of the PPDA Act, Cap. 205 and Regulation 20 (3) of the PPDA (Rules and Methods for Procurement of Supplies, Works, and Non-Consultancy Services) Regulations, 2023.

2.1.5 Gaps in the bidding document

i. Incomplete clauses on Insurance covers

Regulation 36 (1) (a) & (b) of the PPDA (Contracts) Regulations, 2023 provides that *"a Procuring and Disposing Entity shall ascertain that all procurement requirements for works are adequately and appropriately insured, from the commencement of the works up to the end of the defects liability period, against events which are due to the risks of a provider, including (a) loss of or damage to the works, plant, materials, equipment, and property; and (b) personal injuries or death."* Further, Regulation 36 (3) of the PPDA (Contracts) Regulations, 2023 also states that *"a Procuring and Disposing Entity shall state the insurance required, in the bidding documents and the contract and shall require a bidder to include the costs of insurance in the bid."* Contrary to the above provisions, insurance covers were found not stated in the bidding documents in procurements worth UGX. 559,035,174. This gap was likely as a result of insufficient attention to detail by the Procurement and Disposal Unit and the Contracts Committee during the review and approval of the documents. The details are shown in Table 7 below.

Table 7: Irregularities in the bidding document

<table>
<tr><th>No.</th><th>Subject of procurement</th><th>Amount (UGX)</th><th>Exceptions</th></tr>
<tr><td>1.</td><td>Construction of 0.6km low-cost sealing in Patongo town council</td><td>311,099,124</td><td rowspan="3">The minimum insurance covers shall be:
(a) The minimum cover for insurance of the Works, Plant and Materials is: ………………
(b) The maximum deductible for insurance of the Works, Plant and Materials is: ………..
(c) The minimum cover for insurance of Equipment is: ………………………
(d) The maximum deductible for insurance of Equipment is: ………………………
(e) The minimum cover for insurance of property is: …………………………
(f) The maximum deductible for insurance of property is: ……………………………</td></tr>
<tr><td>2.</td><td>Phase II construction of general ward and maternity at Opyelo H/C III</td><td>94,635,000</td></tr>
<tr><td>3.</td><td>Siting, drilling, and construction of 07 boreholes</td><td>153,301,050</td></tr>
</table>

No.	Subject of procurement	Amount (UGX)	Exceptions
			(g) The minimum cover for personal injury or death insurance is: ………………………
TOTAL		559,035,174	

Implication

The use of incomplete SCC (GCC 13.1) weakens the Entity's ability to ensure that contractors carry the required insurance coverage for works, plant, materials, equipment, property, and liability for personal injuries or death throughout the contract period, including the defects liability period.

Management Response

Management has taken note. However, with the little IPFs and funds, management observes that insurance coverage would increase the cost of doing the contract beyond the Entity's affordability. The entity therefore seeks for further guidance going forward.

Authority's Comment

The Authority finds the management response unacceptable. Cost concerns do not exempt the Entity from complying with Regulation 36 (1) and (3) of the PPDA (Contracts) Regulations, 2023, which mandate adequate insurance coverage for works, property, and personal injury. Incomplete insurance clauses exposes the Entity to significant financial liability and legal risk.

Recommendation

The Authority recommends that there is need for the Entity to incorporate costs (such as insurance coverage costs) at budgeting. The Contracts Committee should further strengthen quality assurance responsibility by conducting a comprehensive bidding document review (including the Special Conditions of Contract) to confirm that all requirements are complete, correctly incorporated and consistent, in accordance with Section 30 (e) of the PPDA Act, Cap. 205, and Regulation 36 (1) (a) & (b) of the PPDA (Contracts) Regulations, 2023.

2.1.6 Irregularities at evaluation stage

i. Inconsistencies in the evaluation criteria

Regulation 5 (2) of the PPDA (Evaluation) Regulations, 2023 stipulates that *"an Evaluation Committee shall not, during an evaluation, make any amendment including any addition to the evaluation criteria stated in the bidding document, and shall not use any other criteria other than the criteria specified in the bidding document."* Contrary to this provision, the Authority noted that the evaluation criteria changed at the evaluation stage in the sampled procurement of ICT equipment for Wol Seed Secondary School, worth UGX. 159,132,000. This gap was likely caused due to non-compliance of the stated evaluation criteria by the Evaluation Committee. The inconsistencies between the requirements stated in the bidding document's evaluation criteria and those reflected in the evaluation report were as follows:

Criteria	Bidding document	Evaluation report
Eligibility Criteria	Trading License for the year 2024 or its equivalent	A copy of valid trading license

Criteria	Bidding document	Evaluation report
	Income Tax Clearance issued in the past 3 months.	A copy of bidder's current transaction Income Tax Clearance issued by URA.

Implication

Inconsistencies between the evaluation criteria specified in the bidding documents and those applied during the evaluation exercise and submitted in the evaluation report results in uncertainty and indicates weaknesses in transparency and fairness in the bid evaluation process, thereby compromising the integrity and objectivity of the evaluation.

Management Response

Management takes note and the evaluation committee shall be directed by CAO to adhere to the evaluation criteria for the subsequent evaluation.

Recommendation

The Evaluation Committees should strictly evaluate bids following the evaluation criteria set in the bidding documents, in accordance with Section 76 (3) of the PPDA Act, Cap. 205 and Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023.

ii. Awarding of contracts to non-compliant bidders

Regulations 16 (2) of the PPDA (Evaluation) Regulations, 2023 provides that *"eligibility and administrative compliance shall be determined on a pass or fail basis and a bid which is not eligible or administratively compliant shall be rejected at the preliminary stage of evaluation"*. Contrary to the above provision, awarding contracts to non-compliant bidders was noted in the procurements for construction works worth UGX. 277,724,619. This was likely due to inadequate due diligence and verification mechanisms. Allowing non-compliant bidders to proceed may discourage other potential bidders from participating in future procurement opportunities. The details are shown in Table 8 below.

Table 8: Contracts awarded to non-compliant bidders

No.	Subject of procurement	Amount (UGX)	The best evaluated Bidder	Exceptions/Findings
1.	Construction of piped water scheme at Opota Trading Centre Geregere S/C	183,089,619	Benzak Infrastructure Development (U) Limited	The Authority found that Benzak Infrastructure Development (U) Limited, a bidder identified as the Best Evaluated Bidder, submitted an invalid Social Security Contribution Certificate No. 00014196, which was issued on 17th March 2023 and valid until 31st March 2024. The Social Security Contribution Certificate as such was not relevant during

No.	Subject of procurement	Amount (UGX)	The best evaluated Bidder	Exceptions/Findings
				the time of the bidding, 7th October 2024. Therefore, Benzak Infrastructure Development (U) Limited was a non-compliant bidder at preliminary evaluation stage, who was passed to the next level of the evaluation process by the Evaluation Committee erroneously and awarded a contract for the construction of piped water scheme at Opota Trading Centre at UGX. 183,089,619.
2.	Construction of general ward at Opyelo HC III phase II	94,635,000	Lim Technical Services Ltd	The Authority found that LIM Technical Services Limited (TIN No. 1010209020), as the Best Evaluated Bidder, submitted a forged Tax Clearance Certificate No. UGND250026499, which was issued on 4/07/2024 for the tax period from 01/07/2024 to 30/06/2025. This Tax Clearance Certificate belongs to TIN Number 1036334924 meant for TEEN Engineering Co. Limited. Therefore, LIM Technical Services Limited was a non-compliant bidder at preliminary evaluation stage and was passed to the next level of evaluation process by the Evaluation Committee erroneously and awarded a contract for the construction of the General Ward at Opyelo HC III worth UGX. 94,635,000.
	Total	**277,724,619**		

Implication

Passing of non-compliant bidders, can discourage potential bidders from participating in future procurement opportunities.

Management Response

Management takes note and strict adherence on the eligibility requirements will be observed going forward.

Recommendation
The Head, Procurement and Disposal Unit must oversee the strict assessment of bidders in accordance with the evaluation criteria stated in the bidding documents and verify authentication of all documents submitted by bidders. Only bidders that are administratively compliant and eligible should be allowed to proceed to the next stage, in accordance with Regulation 16 (2) of the PPDA (Evaluation) Regulations, 2023.

iii. Failure to prepare minutes of bid evaluation process
Regulation 4 (11) and (12) of the PPDA (Evaluation) Regulations, 2023 provides that *"the minutes of a meeting of the Evaluation Committee shall be signed by all members of the Evaluation Committee and shall form part of the records of the procurement for which the evaluation is conducted."* Further, *"the minutes of a meeting of the Evaluation Committee shall be an annex to the evaluation report."* Contrary to the above provision, the Authority found that minutes were not prepared by the Evaluation Committee in procurements worth UGX. 1,014,558,022. This gap was likely due to inadequate supervision by the Procurement and Disposal Unit over the evaluation process, to ensure that the Evaluation Committee meeting minutes were prepared and properly filed. The details are shown in Table 9 below.

Table 9: Procurements without minutes of the Evaluation Committee

No.	Subject of procurement	Amount (UGX)
1.	Construction of 0.6km low-cost sealing in Patongo Town Council	311,099,124
2.	Phase II Construction of general ward and maternity at Opyelo H/C III	94,635,000
3.	Siting, drilling, and construction of 07 boreholes	153,301,050
4.	Design, supply and installation of micro scale irrigation system to 14 farmers	255,530,000
5.	Construction of a perimeter wall at Paul Lokech Sports Stadium	41,612,848
6.	Supply and delivery of science equipment and chemical reagents for Omiya Pacwa Seed Secondary School	52,853,000
7.	Construction of one block of three classrooms at Orama Primary School	105,527,000
Total		**1,014,558,022**

Implication
Failure to prepare minutes of the evaluation meetings undermines the level of transparency in the entire evaluation process.

Management Response
Management takes note and the Evaluation Committee will be instructed to always prepare separate minutes.

Recommendation
The Evaluation Committees should promptly prepare minutes of the evaluation and annex the minutes to the evaluation report in accordance with Regulation 4 (11) and (12) of the PPDA (Evaluation) Regulations, 2023.

2.1.7 Anomalies at contracting

i. Change of contract terms at contract signing

Regulation 9 (2) of the PPDA (Contracts) Regulations, 2023 provides that *"a contract document shall be in accordance with the form of contract specified in the bidding document."* Contrary to the above provision, the Authority noted that contract terms were changed at contract signing for the construction of low-cost sealing in Patongo Town Council worth UGX. 311,099,124, the Special Conditions of Contract (SCC) issued in the bidding document to bidders stated as follows:

SCC (GCC 13.1): The minimum covers shall be;
(b) The minimum cover for insurance of the Works, Plant and Materials is: ....
The maximum deductible for insurance of the Works, Plant and Materials is:..................
(b) The maximum deductible for insurance of the Works, Plant and Materials is: ... ...
(c) The minimum cover for insurance of Equipment is: ... ...
(d) The maximum deductible for insurance of Equipment is: ... ...
(e) The minimum cover for insurance of property is: ....
(f) The maximum deductible for insurance of property is: ....
(g) The minimum cover for personal injury or death insurance is: ... ...

However, SCC (GCC 13.1) in the signed contract stated that the insurance coverage shall apply and is 110% of the total contract value. This gap was likely due to the Procurement and Disposal Unit's failure to review and reconcile the changes made by the Solicitor General's office to confirm their consistency with the bidding documents or to ensure that any deviations were properly justified.

Implication
Altering the contract terms and conditions at the point of signing undermines the principles of fairness and transparency in public procurement and may discourage potential providers from participating in future bidding opportunities with the Entity.

Management Response
Management takes note. However, those changes were made from the solicitor General's office at the time of contract clearance.

Authority's Comment
The Entity's response was unacceptable, because the Entity issued bidding documents with blank insurance clauses, creating ambiguity that allowed unauthorized changes at contract signing. Attributing the changes to the Solicitor General's office does not excuse the Entity's failure to ensure consistency between the bidding document and the signed contract.

Recommendation

The Head, Procurement and Disposal Unit should in future verify that the terms and conditions in the signed contract, especially the Special Conditions of Contract (SCC), match those contained in the bidding document issued to bidders, in compliance with Regulation 9(2) of the PPDA (Contracts) Regulations, 2023.

ii. Failure to seek the Solicitor General's approval for contracts above UGX. 200 million

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

The Authority observed that, in the procurement of a micro-scale irrigation system worth UGX. 494,730,000, the Entity did not seek the Solicitor General's approval. This gap was likely caused by a disregard of the legal requirement to seek Solicitor General's approval for contracts exceeding UGX. 200 million. The details are shown in Table 10 below.

Table 10: Procurements without the Solicitor General's approval for contracts

No.	Subject of procurement	Amount (UGX.)
1.	Design, supply and installation of micro scale irrigation system to 14 farmers Lot 2	255,530,000
2.	Design, supply and installation of micro scale irrigation system to 14 farmers Lot 1	239,200,000
TOTAL		**494,730,000**

Implication

Failure to obtain the Solicitor General's approval contravenes Regulation 6 (1) (f) of the PPDA (Contracts) Regulations, 2023. In the event of any legal disputes at contract implementation where the Entity may need the intervention of the Attorney General, the Entity may be faulted for failure to seek the initial approval which may lead to legal repercussions for breach of the law.

Management Response

Management takes note. However, individual farmers according to the guidelines is considered as separate

Authority's Comment

The Entity's response was unacceptable. The management argument that individual farmers are "considered as separate" does not exempt the Entity from its statutory obligation under Regulation 6 (1) (f) of the PPDA (Contracts) Regulations, 2023. The Entity conducted a procurement valued at UGX 494,730,000, with each lot exceeding UGX 200 million, yet no Solicitor General's approval was obtained.

Recommendation

The Accounting Officer should direct the Procurement and Disposal Unit to consistently review all contract documents, especially those above UGX. 200 million that require the Solicitor General's approval before the issuance of the contract, in compliance with Regulation 6 (1) (f) of the PPDA (Contracts) Regulations, 2023.

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

2.2.1 Failure to dispose obsolete assets

Regulation 3 (1) and (2) of the PPDA (Disposal of Public Assets) Regulations, 2023 provides that *"(1) A User Department or the appropriate department of a Procuring and Disposing Entity shall initiate a process for disposal of public assets by making a request for disposal of the public assets to the Accounting Officer, (2) A User department may initiate a process for disposal of public assets where the board of survey recommends for disposal of a public asset."*

Review of the consolidated disposal plan for the financial year 2024/2025 established that the Entity did not dispose of the obsolete assets recommended and approved in the fourth quarter. This was likely due to weak coordination between the User Departments and the Procurement and Disposal Unit, lack of prioritization of disposal activities, and inadequate follow-up by the Accounting Officer to ensure that the approved disposal plan was implemented in the fourth quarter as scheduled.

Implication

The Entity's failure to dispose of obsolete assets may result to continued loss of value through depreciation and demonstrates inefficiencies in the management of public assets.

Management Response

Management has taken note and would expedite the disposal process of the obsolete assets except for those that the entity does not have legal authority over.

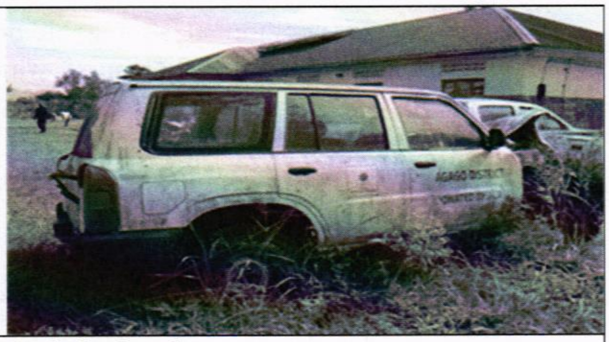
Authority's Comment

The Entity's response was insufficient. Despite an approved disposal plan with fourth-quarter scheduling, no disposal had taken place by the time of the audit. Management's claim regarding assets "without legal authority" is concerning, as such assets should not have been included in the disposal plan.

Recommendation

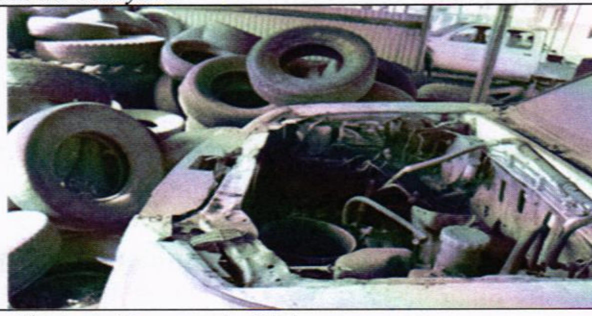
The Accounting Officer should direct the Head, Procurement and Disposal Unit, working together with the relevant Heads of User Departments, to speed up the disposal of all obsolete items in line with the PPDA (Disposal of Public Assets) Regulations, 2023.

Figure 1: Items due for disposal as at 23rd March, 2026

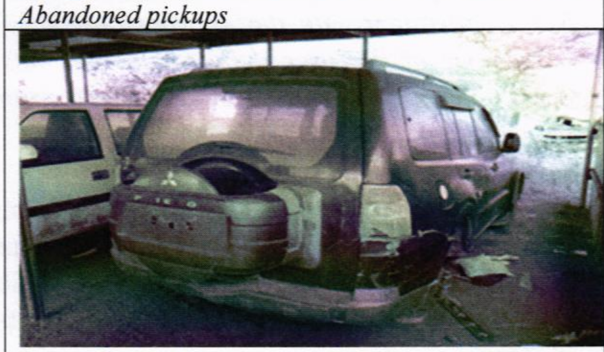


Abandoned vehicles in the backyard

Abandoned pickups



Neglected tyres and vehicle spare parts



A Pajero vehicle abandoned with no tyres in the backyard

White pickup abandoned with flat tyres

2.3 Efficiency and effectiveness in contract implementation including the application of Environmental, Social, Health and Safety (ESHS) requirements where applicable

2.3.1 Anomalies at contract management

i. Delayed payments to suppliers

Regulation 49 (3) of the PPDA (Contracts) Regulations, 2023 provides that *"the period for payment shall be thirty days from certification of invoices, except where this is varied in the special conditions of the contract."*

Review of the procurement of the science equipment and chemical reagents worth UGX. 52,853,000 revealed delayed payment by 40 days after expiry of the contractual payment period. The delay was mainly attributed to weak internal payment processing mechanisms. The invoice was dated 24th March 2025 and payment was made on 8th July 2025.

Implication

Delayed payment demotivates reputable providers from participating in future procurements, and may result in low bidder participation, which may affect the Entity's reputation.

Management Response

Management takes note. However, some delays are system based.

Authority's Comment

The Entity's response was insufficient. The claim that "some delays are system based" was vague and does not justify a 40-day overpayment period (70 days instead of the contractually required 30 days).

Recommendation

The Accounting Officer should always follow-up on the strict adherence of payments to contractors in accordance with the terms and conditions of contract and Regulation 52 (1) (a) of the PPDA (Contracts) Regulations, 2023.

ii. No evidence of nomination and appointment of a Contract Managers

Regulation 51 (1) and 50 (1) of the PPDA (Contracts) Regulations, 2023 provides that *"a User Department shall nominate a member of the User Department with the appropriate skills and experience or a person who is supervised by a member of the user department who has the appropriate skills and experience, to be appointed as contract manager."* Further, *"the Accounting Officer shall appoint a person from the user department to the Contract Manager."*

Review of sampled procurements worth UGX. 990,383,654, revealed that no Contract Managers were nominated and/or appointed by the Accounting Officer. This gap was due to weak document management practices, lack of a centralized filing system for appointment letters, and insufficient coordination between the User Department, the Accounting Officer, and the Procurement and Disposal Unit. The details are shown in Table 11 below.

Table 11: No evidence of appointment of contract managers

No	Subject of procurements	Amount (UGX)
1.	Construction of 0.6km low-cost sealing in Patongo town council	311,099,124
2.	Phase II construction of general ward and maternity at Opyelo H/C III	94,635,000
3.	Siting, drilling, and construction of 07 boreholes	153,301,050
4.	Completion of Layita and Omot Health Centre III	70,291,480
5.	Design, supply and installation of micro scale irrigation system to 14 farmers Lot 2	255,530,000
6.	Construction of one block of three classrooms at Orama Primary School	105,527,000
TOTAL		**990,383,654**

Implication

Failure to nominate and appoint Contract Managers risks ineffective contract monitoring hence sub-standard deliverables or shoddy works and delayed completion of the projects in the required timeline.

Management Response

The Contract Managers were appointed for the above contracts. However, it was an oversight during auditing. The appointment letters are available for verification.

Authority's comment

The Entity's response was insufficient. Despite the claim that Contract Managers were appointed and that the omission was an "oversight," no appointment letters or other evidence was availed for any of the six procurements worth UGX 990,383,654.

Recommendation

The Accounting Officer should always task the User Department to nominate a person with the appropriate skills and experience to serve as a Contract Manager in an individual contract in accordance with Regulation 50 (1) and 51 (1) of the PPDA (Contracts) Regulations, 2023.

iii. Failure to prepare contract management plans

Regulation 50 (3) of the PPDA (Contracts) Regulations, 2023 provides that *"the Contract Manager shall prepare and submit contract management plans using Form 49, and forward a copy of the contract management plan to the Procurement and Disposal Unit for purposes of monitoring."*

Review of the sampled procurement worth UGX. 973,697,174 revealed that the Contract Managers did not prepare and submit the contract management plans to the Procurement and Disposal Unit for monitoring purposes. This gap was likely caused by negligence on the part of the Contract Managers in fulfilling their obligation to prepare and submit contract management plans. The details are shown in Table 12 below.

Table 12: Procurements where the Contract Managers failed to prepare contract management plans.

No.	Subject of procurement	Amount (UGX)
1.	Construction of 0.6km low-cost sealing in Patongo town council	311,099,124
2.	Phase II construction of general ward and maternity at Opyelo H/C III	94,635,000
3.	Siting, drilling, and construction of 07 boreholes	153,301,050
4.	Supply and delivery of science of ICT equipment for Wol Seed Secondary School	159,132,000
5.	Design, supply and installation of micro scale irrigation system to 14 farmers Lot 2	255,530,000
Total		**973,697,174**

Implication

Failure to prepare a contract management plan reduces the Entity's ability to effectively monitor contract performance by making it difficult to track key milestones, oversee contractor progress, and manage deliverables throughout the project implementation period.

Management Response

Management takes note of the above issues. However, there is a capacity gap in contract management and the CAO has written to PPDA on capacity building of contract managers.

Authority's comment

The Entity's response was inadequate. Although management cited a capacity gap, no evidence has been provided of the CAO's written request for capacity building.

Recommendation

Going forward, the Contract Managers should always prepare contract management plans using Form 49 and forward a copy of the contract management plan to the Procurement and Disposal Unit for purposes of contract monitoring as required under Regulation 50 (3) of the PPDA (Contracts) Regulations, 2023.

iv. Failure by the contractor to submit the program for the works

SCC (GCC 27) of the contract provides that a Contractor shall submit the Program for the works within 07 days of delivery of the contract. Review of the sampled procurements worth UGX. 856,178,022, revealed that the contractors, had implemented the works without submission of a works program. This gap was likely caused by insufficient enforcement by the Contract Managers to ensure that the contractor submitted the program of works for the projects. The details are shown in Table 13 below.

Table 13: Failure by the contractors to submit the program for the works

No.	Subject of procurement	Contractor	Amount (UGX)
1.	Construction of 0.6km low-cost sealing in Patongo town council	Rejime Contractors Limited	311,099,124
2.	Phase II construction of general ward and maternity at Opyelo H/C III	Lim Technical Services Limited	94,635,000
3.	Siting, drilling, and construction of 07 boreholes	Adhira Solutions Ltd.	153,301,050
4.	Construction of a perimeter wall at Paul Lokech Sports Stadium	Jowa Holding Co. Ltd.	41,612,848
5.	Design, supply and installation of micro scale irrigation system to 14 farmers Lot 2	Brueilex Group of Companies Ltd.	255,530,000
TOTAL			**856,178,022**

Implication

Failure to have work programs could lead to project delays and time overruns i.e. tasks may be performed out of sequence.

Management Response

Management takes note of the above. However, it could have been an oversight during the auditing process. The work schedules are available for verification.

Authority's Comment

The Entity's response was insufficient. No program of works was availed for any of the five contracts worth UGX. 856,178,022, contrary to management's claim.

Recommendation

The Contract Managers should in future procurements, task the contractors to submit work programs in the required time period as specified in the terms and conditions of contract and Regulation 52 (b) of the PPDA (Contracts) Regulations, 2023.

v. Lack of fulfillment of Environmental, Social, Health and Safety measures

Section 66 of PPDA Act, Cap. 205 provides that *"a Procuring and Disposing Entity shall for each procurement take into account environmental protection, social inclusion and stimulating innovation."*

Review of the sampled procurements worth UGX. 447,346,972, revealed that, the Contract Managers did not enforce the implementation of Environmental, Social, Health and Safety (ESHS) requirements. This was due to inadequate enforcement by the Contract Managers of their statutory duty to monitor and ensure compliance with ESHS requirements throughout contract implementation. The details are presented in Table 14 below.

Table 14: Contracts without fulfillment of Environmental, Social, Health and Safety measures

<table>
<tr><th>No.</th><th>Subject of procurement</th><th>Amount (UGX.)</th><th>Exception</th></tr>
<tr><td>1.</td><td>Construction of 0.6km low-cost sealing in Patongo Town Council</td><td>311,099,124</td><td>No report prepared on implementation of ESHS measures for the project, yet a total cost of UGX. 2,250,000 was provided for environmental mitigation under Bill 1 (Element 17-18) in the contractor's BoQs as presented below:
<table>
<tr><th>Environmental mitigation/element</th><th>Cost (UGX)</th></tr>
<tr><td>Environmental management plan and reporting.</td><td>300,000</td></tr>
<tr><td>Provide qualified Safety Officer to deal with OHS, HIV/AIDS and gender management, including transport.</td><td>450,000</td></tr>
<tr><td>Information, Education and Consultation campaigns including irregular distribution of condoms to workforce</td><td>750,000</td></tr>
<tr><td>Provide, Maintain and Operate STD and HIV/AIDS clinic or make alternative arrangements with existing local clinic.</td><td>750,000</td></tr>
<tr><td>Total</td><td>2,250,000</td></tr>
</table>
</td></tr>
</table>

No.	Subject of procurement	Amount (UGX.)	Exception
2.	Construction of a perimeter wall at Paul Lokech Sports Stadium	41,612,848	No report prepared on implementation of ESHS measures for the project, yet there was a provision made for it under Clause 6 of the contract agreement that, A) the contractor shall plant at least some tree seedlings preferably teak/ pines at the site, B) the contractor shall ensure both males and females are engaged in the execution of activities of the project. C) the contractor shall make workers and surrounding communities aware about the challenges of HIV/ AIDS and in addition, provide condoms and other protective items at the workplace. No evidence of reports was provided for the stated activities.
3.	Phase II construction of general ward and maternity at Opyelo H/C III	94,635,000	
TOTAL		**447,346,972**	

Implication

Failure by the Contract Managers to enforce the implementation of Environmental, Social, Health and Safety (ESHS) measures indicates that ESHS requirements and associated mitigation measures were undermined during project implementation.

Management Response

Management takes note and the district will ensure that no payment will be made to the contractor without adherence to the ESHS requirements.

Recommendation

The Accounting Officer should always task the Contract Managers to enforce the implementation of the ESHS requirements for the projects in the Entity and submit progress reports to the Procurement and Disposal Unit in accordance with Section 66 of the PPDA Act, Cap. 205.

vi. Failure by the Contract Managers to enforce submission of workman's compensation policy

SCC (GCC 18.1) states that the contractor shall provide, in the joint names of a Procuring and Disposing Entity and the contractor, insurance cover from the start to the end of the Defects Liability Period, in the amounts and deductibles stated in the SCC.

Review of the sampled procurements worth UGX. 494,730,000, revealed that the Contract Managers did not enforce submission of the workman's compensation policy for the contracts. This gap was likely caused by inadequate enforcement by the Contract Managers of the mandatory requirement to obtain a workers' compensation policy. The details are shown in Table 15 below.

Table 15: Contracts that the contractor failed to submit workman's compensation policy

No.	Subject of procurement	Amount (UGX)
1.	Design, supply and installation of micro scale irrigation system to 14 farmers Lot 2	255,530,000
2.	Design, supply and installation of micro scale irrigation system to 14 farmers Lot 1	239,200,000
Total		**494,730,000**

Implication
Failure to enforce submission of workman's compensation policy exposes the Entity to potential health and safety hazards of the workers on site.

Management Response
Management takes note but seeks further guidance on whether this will not shoot the contract costs beyond affordability.

Authority's Comment
The Entity's response was unacceptable. Because, affordability concerns do not justify non-compliance with SCC (GCC 18.1), which mandates workers' compensation insurance. The contract terms were known to bidders before bidding, and the Entity cannot waive this requirement after contract signing. Failure to enforce submission exposes the Entity to significant liability for workers injuries or death.

Recommendation
In future procurements, the Contract Managers must enforce the submission of the workers' compensation policy, as specified in the contract document and SCC (GCC 18.1(a)).

vii. Missing key records on the files
Section 33 (o) of the PPDA Act, Cap. 205 provides that *"a Procurement and Disposal Unit shall maintain and archive records of the procurement and disposal process."*

Review of procurements worth UGX. 1,014,558,022, revealed that the procurement files were incomplete, there were missing key records on the file. This gap was likely caused by the absence of a centralized filing system and document-tracking mechanism to ensure that all required procurement documents were filed before procurement files were closed. The details are shown in Table 16 below.

Table 16: Missing key records on the files

No	Subject of procurement	Contract Sum (UGX)	Missing records
1.	Drilling, casting, pump testing and installation of seven boreholes	153,301,050	• No evidence of evaluation committee minutes for evaluation. • No evidence of nomination and appointment of a Contract Manager.

No	Subject of procurement	Contract Sum (UGX)	Missing records
			• No Contract Management plan. • No program for the works.
2.	Construction of low-cost sealing in Patongo Town Council	311,099,124	• No evidence of evaluation committee minutes for evaluation. • No evidence of nomination and appointment of a Contract Manager. • No Contract Management plan. • No program for the works. • No report on Environmental, Social, Health and Safety measures.
3.	Construction of general ward at Opyelo HC III phase II	94,635,000	
4.	Design, supply and installation of micro scale irrigation systems to 14 farmers in Agago District	255,530,000	• No evidence of evaluation committee minutes for evaluation. • No evidence of nomination and appointment of a Contract Manager. • No Contract Management plan. • No program for the works. • No workman's compensation policy.
5.	Construction of a perimeter wall at Paul Lokech Sports Stadium	41,612,848	• Form 5, not duly signed by the User Departments and Accounting Officer, unfiled reference numbering and missing confirmation of the availability of funds. • Delays in approval by the Accounting Officer from 12th April 2024 to July 2024 over 3 months apart. • No evidence of Evaluation Committee minutes for evaluation recommendation of the Best Evaluated Bidder. • No evidence of program of works provided by the provider which violates SCC (GCC 27), which required the provider to submit program for works within 07 days of delivery of the contract. • No evidence of appointment of Contract Manager yet the District Engineer acted as the Contract Manager during the contract implementation. • No handover reports for the project. • No completion certificate of the project. • Failure by the Internal Audit to audit the procurement process and payments.
6.	Construction of one block of three classrooms at	105,527,000	• Form 5 not duly filed and signed by the User Department and Accounting Officer confirmation of availability of funds.

No	Subject of procurement	Contract Sum (UGX)	Missing records
	Orama Primary School		• No evidence of Evaluation Committee minutes for evaluation recommendation to the Best Evaluated Bidder. • No evidence of the program for the works which was required under SCC (GCC 27) to be submitted within 07 days of delivery of the contract. • No evidence of appointment of the Contract Manager yet the District Engineer acted as the Contract Manager during the contract implementation. • No handover reports for the project. • No completion certificate of the project.
7.	Supply and delivery of science equipment and chemical reagents for Omiya Pacwa Seed Secondary School	52,853,000	• Form 5, not duly filled and signed by the User Department, missing reference number and Accounting Officer's confirmation of availability of funds. • No evidence of Evaluation Committee minutes for evaluation.
TOTAL		**1,014,558,022**	

Implication
Missing records are a sign of non-transparency and accountability within the Entity.

Management Response
Management has taken note and commits to improve on record management going forward.

Recommendations
1. The Accounting Officer should task the Head, Procurement and Disposal Unit to provide all the above missing key records as well as take note of the repercussions under Section 129 (1) (a) of the PPDA Act, Cap. 205, which provides that *"A person commits an offence who – without reasonable excuse fails or refuses to give information or produce any document, records or reports required under Section 9 (1) (a) of the PPDA Act, Cap. 205"*.
2. The Head, Procurement and Disposal Unit should archive all documents pertaining to a particular procurement on the respective file in accordance with Section 33 (o) of the PPDA Act, Cap. 205

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

3.1 Overall compliance inspection conclusion

The performance of Agago District Local Government for the Financial Year 2024/2025 was **moderately satisfactory** with an overall weighted average risk rating of **51.7%**.

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 17 below:

Table 17: Summary of performance of Agago District Local Government

Risk category	No.	No. %	Value (UGX)	Value %	Weights	Total weighted Score	
						By No	By Value
High	1	10	94,635,000	6.63	0.6	6	3.98
Medium	8	80	1,262,144,641	88.44	0.3	24	26.53
Low	1	10	70,291,480	4.93	0.1	1	0.49
Satisfactory	0	0	0	0	0.0	0.0	0
Total	**10**	**100**	**1,427,071,121**	**100**	**1**	**31**	**31**

Weighted Average (By no.) = $\frac{\sum \text{Weighted Score}}{60} \times 100$ = $\frac{31}{60} \times 100 = 51.67\%$

Weighted Average (By Value) = $\frac{\sum \text{Weighted Score}}{60} \times 100$ = $\frac{31}{60} \times 100 = 51.67\ \%$

Combined Weighted Average = $\frac{51.67 + 51.67}{2}$ = **51.7%**

Since **51.7%** falls within the 31 – 70% risk range, the performance of the Entity is rated Moderately Satisfactory as detailed in Table 18 below.

Table 18: The Risk Rating

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

GRAPHICAL REPRESENTATION OF THE ENTITY'S PERFORMANCE

Figure 2: Risk rating by number

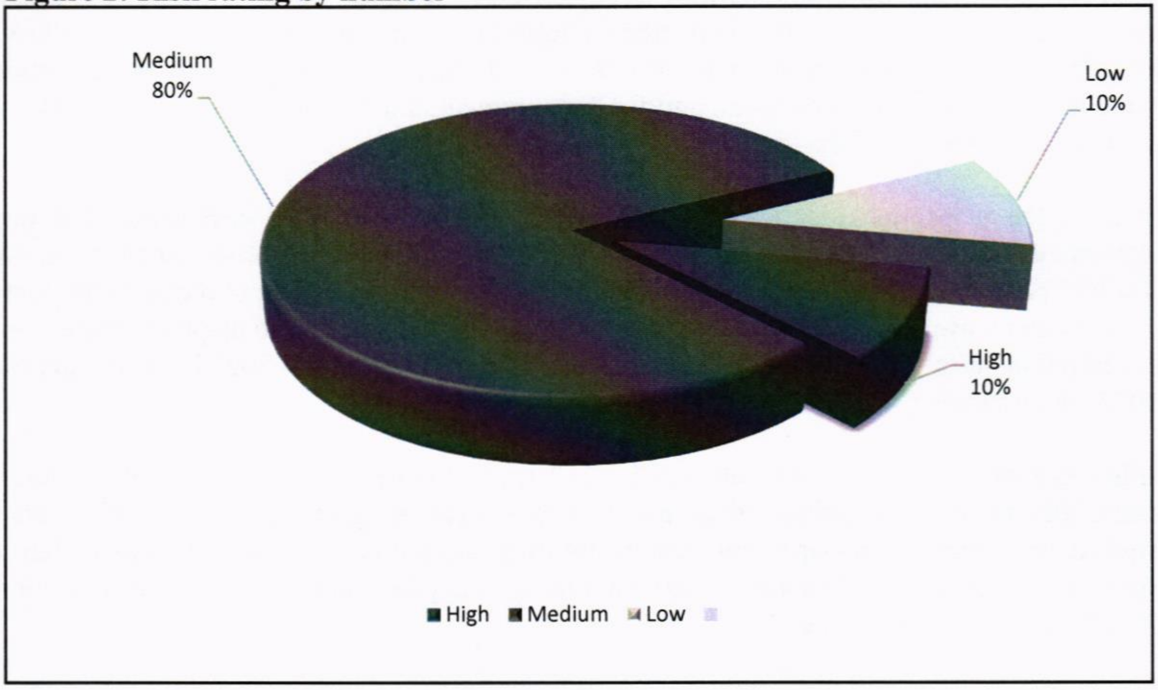
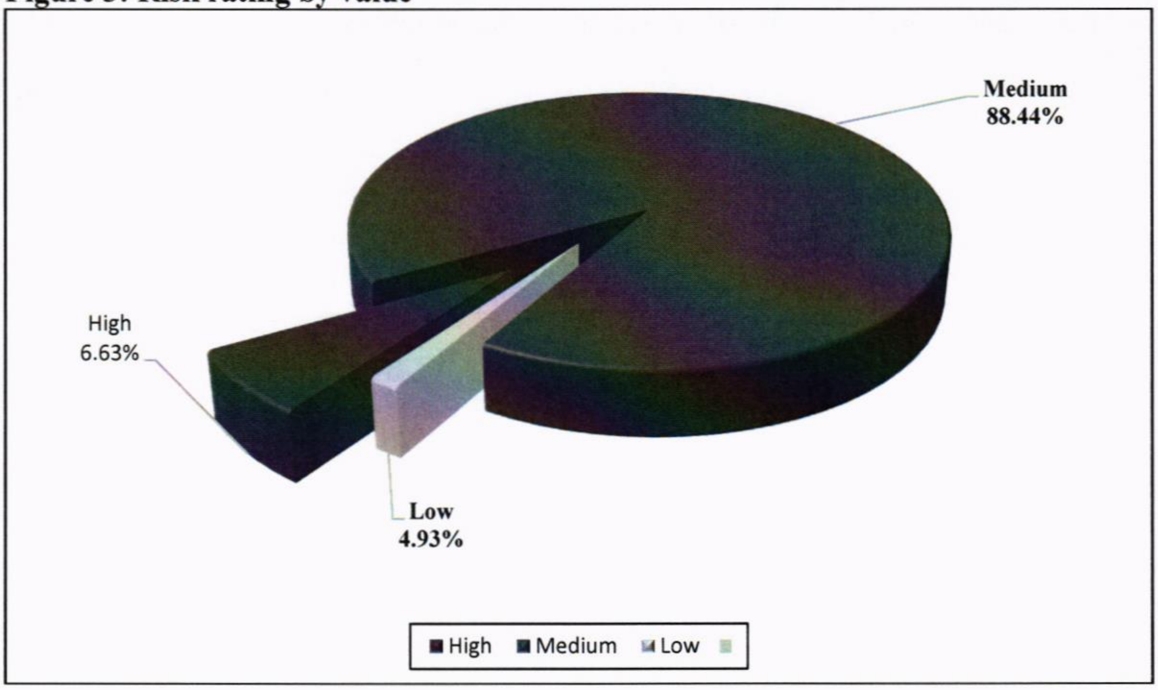


Figure 3: Risk rating by value



3.3 Inspection Opinion/Conclusion

The procurement and disposal activities of Agago District Local Government for the Financial Year 2024/2025 were essentially conducted in accordance with the provision of the PPDA Act, Cap. 205, the PPDA Regulations, and the PPDA Guidelines. The Entity maintained the required procurement and disposal structures, and the procurement and disposal activities reviewed were conducted moderately satisfactory.

However, the inspection identified several control and performance weaknesses that require management attention. These included a failure to fully implement the procurement plan, failure to fully implement previous audit recommendations, delayed submission of requests for approval of procurement, awarding of contract to non-compliant bidders, failure to dispose obsolete assets, delayed payment to supplier, and lack of fulfilment of Environmental, Social, Health and Safety (ESHS) requirements.

While these weaknesses did not substantially undermine the overall integrity of the procurement system, they nonetheless indicate deficiencies in procurement planning, bid evaluation, contract management, financial management, and monitoring mechanisms. If not addressed, they may negatively affect service delivery, value for money, supplier confidence, and achievement of Government policy objectives.

Accordingly, the performance of Agago District Local Government for FY 2024/2025 was assessed as **Moderately Satisfactory**, with an overall weighted average risk rating of **51.7%**, but requiring targeted management interventions to strengthen procurement efficiency, contract performance, and compliance with statutory and regulatory requirements.

3.4 Recommended Action plan

The Entity should implement the recommendations as indicated in Table 19 below.

Table 19: Action plan

Findings	Action/Recommendation	Responsible Officer	Timeline
Failure to fully implement the procurement plan	Regularly carry out review of the implementation of the procurement plan and update the procurement plan.	Accounting Officer/Head, PDU	Quarterly
Failure to fully implement previous audit recommendations	Institute strong internal mechanisms and a dedicated team aimed at achieving full implementation of the Authority's previous audit recommendations.	Accounting Officer	Immediately
Delayed submission of requests for approval of procurement	Implement an effective procurement approval workflow with clear timelines for submission to the Contracts Committee, based on the applicable procurement method.	Accounting Officer/Head, PDU	Immediately
Awarding of contract to non-compliant bidders	Strictly assess bidders in accordance with the evaluation criteria stated in the bidding documents and verify authentication of all the documents submitted by bidders. Only bidders that are administratively compliant and eligible should be allowed to proceed to the next stage	Head, PDU/ Evaluation Committee	Immediately
Failure to dispose obsolete assets	Direct the Head, Procurement and Disposal Unit, working together with the relevant Heads of User Departments, to speed up the disposal of all obsolete items	Accounting Officer/Head, PDU/UD/ Finance	Immediately
Delayed payment to supplier	Follow-up that payment are made in accordance with the terms and conditions of contract	AO/ Finance/UD	Immediately
Lack of fulfilment of Environmental, Social, Health and Safety measures	Enforce the implementation of the Environmental, Social, Health and Safety (ESHS) requirements for the projects in the Entity and submit progress reports to the Procurement and Disposal Unit.	Contract Managers	Immediately

APPENDICES

Appendix I: Sample list and risk rating

No.	Procurement Reference Number	Subject of Procurement	Method of Procurement	Provider	Contract Amount (UGX)	Risk Rating
1.	AGAG803/WRKS/2024-2025/00003	Drilling, casting, pump testing and installation of seven boreholes	Request for Quotation	Aadhira Solution Ltd.	153,301,050	Medium Risk
2.	AGA803/WRKS/2024-2025/00034	Construction of piped water at Opota Trading Centre	Request for Quotation	Benzak Infrastructure Development (U) Ltd.	183,089,619	Medium Risk
3.	AGAG803/WRKS/2024-2025/00038	Construction of low-cost sealing in Patongo Town Council	Request for Quotation	Rejime Contractors Ltd.	311,099,124	Medium Risk
4.	AGAG803/WRKS/2024-2025/00041	Construction of general ward at Opyelo HC III phase II	Request for Quotation	Lim Technical Services Ltd.	94,635,000	High Risk
5.	AGAG803/SUP/2024-2025/00065/Lot 2	Design, supply and installation of micro scale irrigation systems to 14 farmers in Agago District	Open Domestic Bidding	Brueilex Group of Companies Limited	255,530,000	Medium Risk
6.	AGAG803/WRKS/2024-2025/00004	Construction of a perimeter wall at Paul Lokech Sports Stadium	Request for Quotation	Jowa Holding Co. Ltd.	41,612,848	Medium Risk
7.	AGAG803/WRKS/2024-2025/00002	Construction of one block of three classrooms at Orama Primary School	Request for Quotation	Omakowiye and Family Ltd.	105,527,000	Medium Risk
8.	AGAG803/SUPL/2024-2025/00061	Supply and delivery of science equipment and chemical reagents for Omiya	Open Domestic Bidding	A.N Ddamulira Ltd.	52,853,000	Medium Risk

No.	Procurement Reference Number	Subject of Procurement	Method of Procurement	Provider	Contract Amount (UGX)	Risk Rating
		Pacwa Seed Secondary School				
9.	AGAG803/SUPL/2024-2025/00057	Supply and delivery of ICT equipment for Wol Seed Secondary School	Open Domestic Bidding	Namba General Enterprises Ltd.	159,132,000	Medium Risk
10.	AGAG803/SWRKS/2024-2025/00004	Completion of Layita and Omot HC III	Request for Quotation	Aywee United Brothers and Sons Ltd.	70,291,480	Low Risk
	Total				**1,427,071,121**	

Appendix II: Findings and rating on the individual contracts reviewed

No	Subject of Procurement	Amount (UGX)	Reasons for risk rating
			High Risk Rating
1.	Construction of general ward at Opyelo HC III phase II.	94,635,000	• User Departments did not fill the funds availability section of the requisition Form 5. • The Procurement and Disposal Unit delayed in submitting requests for approvals to the Contracts Committee (CC). • The Entity issued bidding documents to bidders with an incomplete clause—SCC (GCC 13.1)—relating to the minimum insurance covers • The Evaluation Committee incorrectly passed non-compliant bidders and were awarded contracts. • the Evaluation Committee did not prepare minutes of the bid evaluation meetings. • No Contract Manager was nominated and appointed by the Accounting Officer. • No Contract Management Plan. • The contractors, had implemented the works without submission of a works program. • No report on Environmental, Social, Health and Safety measures.
			Medium Risk Rating
2.	Drilling, casting, pump testing and installation of seven boreholes	153,301,050	• User Departments did not fill the funds availability section of the requisition Form 5. • The Procurement and Disposal Unit delayed in submitting requests for approvals to the Contracts Committee (CC). • the Entity issued bidding documents to bidders with an incomplete clause—SCC (GCC 13.1)—relating to the minimum insurance covers. • the Evaluation Committee did not prepare minutes of the bid evaluation meetings.

No	Subject of Procurement	Amount (UGX)	Reasons for risk rating
			• No Contract Manager was nominated and appointed by the Accounting Officer. • No Contract Management plan. • The contractors, had implemented the works without submission of a works program.
3.	Construction of piped water at Opota Trading Centre	183,089,619	• The Evaluation Committee incorrectly passed non-compliant bidders and were awarded contracts.
4.	Construction of low-cost sealing in Patongo Town Council	311,099,124	• User Departments did not fill the funds availability section of the requisition Form 5 • The Procurement and Disposal Unit delayed in submitting requests for approvals to the Contracts Committee (CC). • the Entity issued bidding documents to bidders with an incomplete clause—SCC (GCC 13.1)—relating to the minimum insurance covers • The Evaluation Committee did not prepare minutes of the bid evaluation meetings. • The Special Conditions of Contract (SCC) issued in the bidding document to bidders differed from the SCC reflected in the subsequently signed contract agreement. • No Contract Manager was nominated and appointed by the Accounting Officer. • No Contract Management plan. • The contractors, had implemented the works without submission of a works program. • No report on Environmental, Social, Health and Safety measures.
5.	Design, supply and installation of micro scale irrigation systems to 14 farmers in Agago District	255,530,000	• User Departments did not fill the funds availability section of the requisition Form 5. • The Procurement and Disposal Unit delayed in submitting requests for approvals to the Contracts Committee (CC).

No	Subject of Procurement	Amount (UGX)	Reasons for risk rating
			• The Evaluation Committee did not prepare minutes of the bid evaluation meetings. • The Entity did not seek the Solicitor's General approval for contracts exceeding UGX. 200 million. • No Contract Manager was nominated and appointed by the Accounting Officer. • No Contract Management plan. • The contractors, had implemented the works without submission of a works program. • the Contract Manager did not enforce submission of the workman's compensation policy for the contract.
6.	Construction of a perimeter wall at Paul Lokech Sports Stadium	41,612,848	• Form 5, not duly signed by user departments and Accounting Officer –un filed reference numbering and missing the availability of funds. • Delays in approval by the Accounting Officer from 12th April 2024 and approval was made in July 2024 over 3months apart. • The Evaluation Committee did not prepare minutes of the bid evaluation meetings. • The contractors, had implemented the works without submission of a works program. • No evidence of appointment of contract manager yet the District Engineer acted as the contract manager during the contract implementations. • No handover reports for the project. • No completion certificate of the project. • No report on Environmental, Social, Health and Safety measures
7.	Construction of one block of three classrooms at Orama Primary School	105,527,000	• Form 5 not duly filed and signed by user department and Accounting Officer confirmation of availability of funds. • the Evaluation Committee did not prepare minutes of the bid evaluation meetings.

No	Subject of Procurement	Amount (UGX)	Reasons for risk rating
			• The contractors, had implemented the works without submission of a works program. • No evidence of appointment of Contract Manager yet the District Engineer acted as the contract manager during the contract implementations without formal appointment. • No handover reports for the project. • No completion certificate of the project.
8.	Supply and delivery of science equipment and chemical reagents for Omiya Pacwa Seed Secondary School	52,853,000	• Form 5, not duly filled and signed by the User Department – missing reference number and Accounting Officer for confirmation of availability of funds. • The Evaluation Committee did not prepare minutes of the bid evaluation meetings. • Delayed payment.
9.	Supply and delivery of ICT equipment for Wol Seed Secondary School	159,132,000	• The Evaluation Committee changed the eligibility requirements during the evaluation process. • No Contract Management plan.
			Low risk
10.	Completion of Layita and Omot HC III	70,291,480	•

Appendix III: Risk Rating Criteria

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

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

RISK	DESCRIPTION	AREA	IMPLICATION
		covered by the contractor during contract implementation.	
LOW	Procurements with weaknesses where resolution within the normal management framework is considered desirable to improve efficiency or to ensure that the business matches current market best 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.	**Planning:** Lack of procurement reference numbers.	This leads to failure to track the procurements which leads to poor record keeping.
		Bidding Process: Not signing the Ethical Code of Conduct	This leads to failure to declare conflict of interest and lack of transparency.

SATISFACTORY

Relates to following laid down procurement procedures and guidelines and no significant deviation is identified during the conduct of the procurement process based on the records available at the time.

Appendix IV: Suspected forged TCC submitted by LIM Technical Services Limited

Uganda Revenue Authority	TRANSACTION TAX CLEARANCE CERTIFICATE (Issued under Sec. 134 Income Tax Act, CAP 340) Issue Date: 24/07/2024	For General Tax Questions call our Toll Free 0800117000 Or log onto URA web portal https://ura.go.ug Notice - DT- 2091

Certificate Reference Number
UGND250026499

Certificate Barcode

URA hereby certifies that the applicant whose particulars appear below has complied with the required tax obligations for the tax period from: 01/07/2024 to: 30/06/2025

Section A: Applicant's Particulars

Tax Payer BRN	80034079139106
Taxpayer Identification Number (TIN)	1036334924
Taxpayer's Legal Name	LIM TECHNICAL SERVICES LIMITED
Taxpayer Business Name	
Physical Address	NDA BUILDING LEVEL 1 ROOM 10, NKRUMAH ROAD, KAMPALA, KAMPALA CENTRAL DIVI, KAMPALA CENTRAL DIVISION, CIVIC CENTRE, NKRUMAH

Section B: Addressee's Particulars

Taxpayer Identification Number (TIN)	1000513756		
Addressee's Legal Name*	AGAGO DISTRICT LOCAL GOVERNMENT		
Addressee's Business			
Transaction Reference Number			
Phone Contact	256 - 782831389	Email	moigeoffreybruce@gmail.com

Section C: Purpose of TCC

This TCC has been issued to the applicant for the purpose below:
1) OTHER : GENERAL CIVIL WORKS AND SUPPLIES

Section D: Official URA

This Certificate has been issued for and on behalf of the Commissioner / Commissioner General

Appendix V: List of Assets not disposed of in FY 2024/2025

AGAGO DISTRICT LOCAL GOVERNMENT
CONSOLIDATED DISPOSAL PLAN
FINANCIAL YEAR 2024-2025

S/N	Asset to be disposed	Reference Number in the Asset Register where applicable	Quantity and Unit of Measure	Value given by the Board of Survey where applicable	Method of Disposal	Period within which the disposal should take place			
						Q1	Q2	Q3	Q4
1.	Fuso dumper LG002-003		1		Public Bidding				Q4
2.	Isuzu Double Cabin - NUMBERLESS		1		Public Bidding				Q4
3.	Tractor LG0008-003		1		Public Bidding				Q4
4.	Motorcycle Suzuki UG2225A		1		Public Bidding				Q4
5.	Motorcycle DT Yamaha UG0583Z		1		Public Bidding				Q4
6.	Motorcycle DT Yamaha UG0581Z		1		Public Bidding				Q4
7.	Motorcycle DT Yamaha UG0580Z		1		Public Bidding				Q4
8.	Motorcycle DT Yamaha UG0579Z		1		Public Bidding				Q4
9.	Motorcycle DT Yamaha UG0578Z		1		Public Bidding				Q4
10.	Motorcycle DT Yamaha UG0577Z		1		Public Bidding				Q4
11.	Motorcycle DT Yamaha UG0576Z		1		Public Bidding				Q4
12.	Motorcycle DT Yamaha UDX 301Y		1		Public Bidding				Q4
13.	Motorcycle DT Yamaha UDX 299Y		1		Public Bidding				Q4
14.	Motorcycle DT Yamaha UDX 294Y		1		Public Bidding				Q4
15.	Motorcycle DT Yamaha UDX 287Y		1		Public Bidding				Q4
16.	Motorcycle DT Yamaha UDX 237Y		1		Public Bidding				Q4

Page **1** of **3**

17.	Motorcycle DT Yamaha UDX 228Y		1		Public Bidding				Q4
18.	Motorcycle DT Yamaha UDX 186Y		1		Public Bidding				Q4
19.	Motorcycle DT Yamaha UDX 172Y		1		Public Bidding				Q4
20.	Motorcycle DT Yamaha UDX 121Y		1		Public Bidding				Q4
21.	Motorcycle DT Yamaha UDX 119Y		1		Public Bidding				Q4
22.	Motorcycle DT Yamaha UDX 102Y		1		Public Bidding				Q4
23.	Motorcycle DT Yamaha UDX 098Y		1		Public Bidding				Q4
24.	Motorcycle DT Yamaha UDG 888C		1		Public Bidding				Q4
25.	Motorcycle DT Yamaha UDA 202U		1		Public Bidding				Q4
26.	Motorcycle DT Yamaha UDA 200U		1		Public Bidding				Q4
27.	Motorcycle DT Yamaha UBA 372Z		1		Public Bidding				Q4
28.	Motorcycle DT Yamaha UDA 094Y		1		Public Bidding				Q4
29.	Motorcycle DT Yamaha UAC 955U		1		Public Bidding				Q4
30.	Motorcycle DT Yamaha LG0068-003		1		Public Bidding				Q4
31.	Motorcycle DT Yamaha LG0099-53		1		Public Bidding				Q4
32.	Motorcycle DT Yamaha LG0065-003		1		Public Bidding				Q4
33.	Motorcycle DT Yamaha - Numberless		1		Public Bidding				Q4
34.	Printer		5		Public Bidding				Q4
35.	Printer HP LaserJet P1606DN		1	960,000	Public Bidding				Q4
36.	Gas Cylinder		1		Public Bidding				Q4
37.	Filling Cabinet		3		Public Bidding				Q4
38.	Computer Laptop		1	1,500,000	Public Bidding				Q4
39.	Office Fans		3		Public Bidding				Q4
40.	Office Tray		1		Public Bidding				Q4

41.	Batteries		8		Public Bidding				Q4
42.	Reuter Internet System		1		Public Bidding				Q4
43.	Nissan Patrol (CBS)- Numberless		1		Public Bidding				Q4
44.	Toyota Double Cabin (Numat) - Numberless		1		Public Bidding				Q4
45.	Mitsubishi Pajero (Production)- Numberless		1		Public Bidding				Q4
46.	Nissan Hard Body (Production) UAJ 540J		1		Public Bidding				Q4
47.	Toyota Hillux (Statutory Body) LG0101-003		1		Public Bidding				Q4
48.	Suzuki Maruti (Health) UG3518M		1		Public Bidding				Q4
49.	Double Cabin UAJ 954X		1		Public Bidding				Q4
50.	Double Cabin LG0101-53		1		Public Bidding				Q4
51.	Broden Crest Task		4		Public Bidding				Q4
52.	Broden Portable Latrines		24		Public Bidding				Q4
53.	Broken Desk (full of classroom)				Public Bidding				Q4

Prepared by PDU

Name: LATINCAN ALEX ATUBE

Signature:

Date: 08/01/2025

HEAD PROCUREMENT AND DISPOSAL UNIT
08 JAN 2025
AGAGO DISTRICT LOCAL GOVERNMENT

Approval by Head Finance and Administration

Name: ODONG JOHN CHARLSON

Signature:

Date: 08/01/2025

Approval by Accounting Officer

Name: Mbaagwa Muwonge A

Signature:

Date: 08/01/2025

CHIEF ADMINISTRATIVE OFFICER
AGAGO DISTRICT

Page 3 of 3