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

REPORT ON COMPLIANCE INSPECTION REPORT OF BULAMBULI DISTRICT LOCAL GOVERNMENT FOR FINANCIAL YEAR 2024/2025

JULY 2026

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ACRONYMS

BCOM	Bachelor of Commerce
CC	Contracts Committee
EC	Evaluation Committee
ESHS	Environment, Social, Health, Safety
FY	Financial Year
GCC	General Conditions of Contract
LTD	Limited
PDE	Procuring and Disposing Entity
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
RFQ	Request for Quotations
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 Bulambuli District Local Government, covering 16 sampled procurement transactions worth UGX 1,476,888,111 for the Financial Year 2024/2025.

The overall objective of the compliance inspection was to assess and establish the degree of compliance of Bulambuli District Local Government's procurement and disposal system and process with the provisions of the PPDA Act, Cap. 205 and PPDA Regulations and assess the level of procurement and disposal performance.

The Entity's procurement and disposal function for FY 2024/2025 showed a procurement system that is operational though constrained by weaknesses in planning, documentation, process integrity, and contractual oversight.

Prior recommendations remained largely unaddressed. Of 16 recommendations from the Financial Year 2022/2023 audit, only 3 (19%) were fully implemented, 9 (56%) partially addressed, and 4 (25%) not acted upon. An 81% non-completion rate that allowed recurring compliance risks to persist. Basic records management also remained unresolved, with procurement documents found piled on the floor rather than properly archived.

From the findings of the compliance inspection, the performance of Bulambuli District Local Government for the Financial Year 2024/2025 was **Moderately Satisfactory** with a weighted average risk rating of **61.3%** as detailed in Chapter 3 of this report.

The following key exceptions were noted:

1. Failure to fully implement 75% of the previous audit recommendations. Section 10 (1) (a) of the PPDA Act, Cap. 205 requires an Entity to take corrective action on recommendations by the Authority, as may be necessary in the circumstances to rectify the breach. The Authority found that the Entity had been issued its previous audit report for the Financial Year 2022/2023 on 9th February 2024. Out of 16 recommendations made, four (25%) were fully implemented, eight (50%) were partially implemented while four (25%) were not implemented. Failure to fully implement audit recommendations undermines the effectiveness of the procurement function which exposes the Entity to continued risks of non-compliance and inefficiency, and is an indicator of a weak implementation mechanism by the Entity.

2. Inadequate storage facilities for the Procurement and Disposal Unit. Section 33 (o) of the PPDA Act, Cap. 205 requires the Head, Procurement and Disposal Unit to maintain and archive records of the procurement and Disposal process. However, at the time of inspection, it was noted that the Entity lacked sufficient storage space and filings cabins for procurement files and records. All documents were piled on the floor. This exposes procurement records to potential damage, loss, theft and misplacement which could compromise the principle of accountability of public funds.

3. Failure to fully implement the Procurement plan. Section 60 (7) of the PPDA Act, Cap. 205 states that *''A Procuring and Disposing Entity shall on a quarterly basis and in any other case, whenever necessary review and update its procurement plan''*. The Authority found that the Entity did not fully execute its procurement plan for Financial Year 2024/2025. Whereas, the Entity planned to spend UGX 3,407,312,684 on procurement, the Authority noted that the Entity carried out procurements worth UGX 2,002,868,088 (59%) creating an implementation variance of UGX 1,404,444,596 (41%). Low implementation of planned procurements may result in failure to acquire critical services such as health and education

facilities for the communities thereby affecting the Entity's ability to effectively meet its strategic objectives and exposes the Entity to risks of budgetary cuts for subsequent periods due to non-performance thus failure to meet planned objectives.

4. Delays in the procurement process. Section 51 of the PPDA Act, Cap. 205 provides that; *"All procurement and disposal shall be conducted in a manner which promotes economy, efficiency, and value for money."* Furthermore, Section 129 (1) (f) of the PPDA Act, Cap. 205 states that, *'a person who delays the opening of bids, the evaluation of bids or making an award decision contrary to the requirements of the Act, commits an offence.* The Authority noted delays in nine procurements worth UGX 464,631,486 across different stages of the procurement process with an average delay of 16 working days. Delays in the procurement process create lengthy lead times which consequently impede timely service delivery and may also amount to offences and penalties in accordance with Section 129 of the PPDA Act, Cap. 205.

5. Usurpation of the procurement role by the User Department. Section 40 of the PPDA Act, Cap. 205 states that *'Subject to the provisions of this Act, the Accounting Officer, the Contracts Committee, the Procurement and Disposal Unit, the User Department and the Evaluation Committee shall act independently in relation to their respective functions and powers.'* The Authority found that in the procurement of surveying and titling services for 10 health centers, estimated at UGX 40,000,000 in the procurement plan, the User Department engaged a service provider without any delegated procurement authority. Notwithstanding the fact that the Entity had pre-qualified service providers for surveying services, the Health Department directly engaged an individual from Ministry of Lands Housing and Urban Development for the services. This constitutes a deviation from competitive procurement principles, thereby compromising transparency, accountability, and the achievement of value for money in the use of public resources.

6. Failure to dispose obsolete items. Regulation 3 (2) of the PPDA (Disposal of Public Assets) Regulations, 2023 states that *'A User Department may initiate a process for disposal of public assets where the board of survey of the entity recommends for the disposal of a public asset.'* Whereas the Board of Survey report for financial year 2023/2024 recommended several items for disposal, there was no effort to initiate the disposal process to ensure that these items were disposed. Assets continue to lose value through depreciation and face a risk of loss or vandalism. Also, Failure to dispose of obsolete assets hinders the realization of value for money, as financial resources remain held up in unused items which continue to depreciate over time.

7. Weak Contract Management. Regulation 52 of the PPDA (Contracts) Regulations, 2023 requires contract managers to fully handle all their responsibilities. The Authority noted that there were deficiencies in contract management in eight procurements worth UGX 541,021,491. This was evidenced by the absence of contract implementation plans, program of works, monthly reports, among others. These weaknesses undermine effective oversight and may compromise the achievement of value for money.

8. Lack of clear provisions regarding Environment, Social, Health and Safety issues including Gender issues in the statement of requirements. Regulation 34 (5) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023 states that *'a statement of requirements, shall where applicable, be environmentally and socially responsive.'* The Authority found that in three procurements worth UGX 194,503,000. ESHS aspects were not stated in the bidding documents. The absence of clear

environmental and social mitigation measures in bidding documents exposes the communities within which these projects are situated to the harmful consequences of environmental degradation, destruction of ecosystems, air and water pollution which threatens the wellbeing and livelihoods of the communities in which the projects are implemented.

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

1. The Accounting Officer should:
   i. Establish and appoint a dedicated taskforce responsible for effective monitoring and implementation of all audit recommendations. The task force should develop a suitable workplan to systematically implement all the Authority's recommendations in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205;
   ii. Expeditiously acquire sufficient storage space for the Procurement and Disposal Unit to properly enable the unit execute its function in accordance with Section 33 (o) of the PPDA Act, Cap. 205;
   iii. Institute quarterly procurement plan reviews to align planned procurements with actual budget releases. Any significant changes should be formally approved and reflected in updated procurement plans in accordance with Regulation 4 of the PPDA (Procurement Planning) Regulations, 2023;
   iv. Task the Head, Procurement and Disposal Unit and Contracts Committee to explain the causes of delays at different stages of the procurement process which amount to offences under Section 129 of the PPDA Act, Cap. 205 and institute appropriate disciplinary action.
   v. Have any delegation of the procurement function to a User Department through the formal delegation mechanism in accordance with Regulation 16 of the PPDA (Procuring and Disposing Entities) Regulations, 2023;
   vi. Implore Contract Managers to perform their roles and responsibilities in accordance with Regulation 52 of the PPDA (Contracts) Regulations, 2023; and
   vii. Task the Head, Procurement and Disposal Unit to involve the District Environmental Officer, District Natural Resources Officer, District Community Development Officer and the District Labor Officer during the preparation of the bidding documents to have ESHS aspects clearly captured and subsequently implemented in accordance with Section 66 of the PPDA Act, Cap. 205.

2. The Head, Procurement and Disposal Unit should:
   i. Urgently plan and budget for the requirement of storage cabinets within its annual work plan.
   ii. Verify that contracts contain clear contract details in accordance to Regulation 9 (1) of the PPDA (Contracts) Regulations, 2023 and
   iii. Expedite the consolidation of the assets identified for disposal into a formal disposal plan and commence the necessary disposal processes in accordance with Regulation 2 (2) of the PPDA (Disposal of Public Assets) Regulations, 2023.

3. User Departments should;
   i. Desist from conducting any procurements within the Entity unless delegated to by the Accounting Officer in accordance with Section 41 (a) (i) of the PPDA Act, Cap. 205
   ii. Initiate a process for disposal of public assets where the board of survey report of the entity recommends for the disposal of a public asset in accordance with Regulation (3) (2) (Disposal of Public Assets) Regulations, 2023.

CHAPTER ONE: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a Compliance Inspection of your Entity that covered 16 sampled procurement transactions worth UGX 1,476,888,111 for the Financial Year 2024-2025.The inspection involved a review of the procurement structures, procurement and asset disposal processes, as well as contract performance following the provisions of the Public Procurement and Disposal of Assets Act Cap. 205 and the PPDA Regulations.

1.2 Overall Objective

The overall objective of the inspection was to assess and establish the degree of compliance of Bulambuli District Local Government's procurement system, process and disposal process with the provisions of the Public Procurement and Disposal of Public Assets Act, Cap. 205, and the PPDA Regulations, 2023, and assess the level of procurement performance over the inspection period.

The specific objectives were to:

1. Establish the level of compliance by the Entity with the general provisions of the PPDA Act, Cap. 205, and attendant PPDA Regulations with regard to the performance of the procurement structures and the conduct of the procurement process;
2. Assess the degree of compliance of the Entity's disposal process with the provisions of the PPDA Act, Cap. 205 and the PPDA (Disposal of Public Assets) Regulations 2023; and
3. Assess the level of efficiency and effectiveness in contract implementation including the application of Environmental, Social, Health and Safety (ESHS) Requirements in the procurement process.

1.3 Structure of the Entity

The key players in the procurement structure at Bulambuli District Local Government include the Chief Administrative Officer as Accounting Officer, the Procurement and Disposal Unit and the User Departments.

Section 28 of the PPDA Act, Cap. 205 gives the Accounting Officer the overall responsibility for the successful execution of procurement, disposal and contract management in the Procuring and Disposing Entity. During the period under review Financial Year 2024-2025, the designated Accounting Officer was Mr. Stephen Edema Budraa.

Section 28 (1) (a) of the PPDA Act, Cap. 205 requires the Accounting Officer to establish a Contracts Committee. The Authority found that the Contracts Committee was fully constituted. Details are provided in Table 1 below:

Table 1: List of Contracts Committee Members

No	Name	Position	Position on CC	Date of appointment
1.	Mr. Michael Madoyi N	District Water Officer	Chairperson	2nd November, 2023
2.	Dr. Sakwa Bernard Hillum	Veterinary Officer	Secretary	3rd January, 2024
3.	Ms. Sandra Kakai	Senior Planer	Member	2nd November, 2023
4.	Mr. Simon Wakiwe	Principal Education Officer	Member	19th December, 2025

No	Name	Position	Position on CC	Date of appointment
5.	Ms. Nabende Zerubabeli	Commercial Officer, Bulegeni Town council	Member	19th December, 2025

Section 28 1 (c) of the PPDA Act, Cap. 205 requires an Accounting Officer to cause the establishment of the procurement and disposal unit staffed at an appropriate level. During the year under review, the Entity's Procurement and Disposal Unit was fully staffed with two members of staff in the Unit. The details of the Procurement and Disposal Unit staff are shown in Table 2 below:

Table 2: Staffing of the Procurement and Disposal Unit

No	Name	Position	Qualification
1.	Mr. Nangai Zemulani	Senior Procurement Officer	BCOM and Postgraduate diploma in procurement and Logistics Management
2.	Mr. Womakuyu Job Fred	Procurement Officer	Bachelor of Procurement and Supply Chain Management and Postgraduate Diploma in Procurement and Supply Chain Management

1.4 Inspection Scope

The inspection involved a review of the procurement process, disposal process, general compliance issues and contract implementation on sample basis. The inspection covered a sample of 16 procurement transactions under the Financial Year 2024/2025. The list of sampled transactions is contained in **Annex 2.** Table 3 below details the distribution of the transaction population and sample.

Table 3: Distribution of the Transaction Population and Sample

No.	Procurement method	Popn Value (UGX)	Popn No	Sample Value (UGX)	Sample No	% No	%Value
1.	Open bidding	216,559,595	2	216,559,595	2	100	100
2.	Request for Quotation	1,741,898,016	36	1,220,328,516	13	36	70
3.	Direct	40,000,000	1	40,000,000	1	100	100
4.	Micros	24,410477	6	0	0		
	Total	2,022,868,088	45	1,476,888,111	16	35.56	73.01

1.5 Methodology

The Authority examined records and documents for each sampled procurement transaction and/or disposal and obtained the relevant evidence to derive inspection conclusions. This involved a review of the Entity's procurement and disposal planning, initiation, bidding, evaluation, contract placement and processes. At the end of the document review, a physical verification was undertaken to ascertain the level of contractual delivery and fitness for purpose.

During the inspection, the Authority held interviews with the staff from the Procurement and Disposal Unit and User Departments that were necessary in obtaining crucial qualitative information about the internal control systems and processes in place.

The inspection commenced on 27th April 2026. A debrief meeting to discuss the preliminary findings was held with the Entity management and staff on 29th April 2026. The Authority prepared the management letter, which was sent to the Entity on **28th May 2026** with a request to submit a management response by **4th June 2026,** which was submitted on **11th June 2026.**

On completion of data collection and before writing the report, the Regional Manager reviewed the working papers for completeness. The working papers contain a detailed chronology of findings on each of the sampled transactions. The inspection report presents the key findings and conclusions.

CHAPTER TWO: KEY FINDINGS AND RECOMMENDATIONS

2.1 COMPLIANCE BY THE ENTITY WITH THE GENERAL PROVISIONS OF THE PPDA ACT, CAP. 205 AND PPDA REGULATIONS WITH REGARD TO THE PERFORMANCE OF THE PROCUREMENT STRUCTURES AND THE CONDUCT OF THE PROCUREMENT PROCESS

2.1.1 Failure to fully implement 75% of the previous audit recommendations

Section 10 (1) (a) of the PPDA Act, Cap. 205 requires an Entity to take corrective action on recommendations by the Authority, as may be necessary in the circumstances to rectify the breach. The Authority found that the Entity had been issued its previous audit report for the Financial Year 2022/2023 on 9th February 2024. Out of 16 recommendations made, four (25%) were fully implemented, eight (50%) were partially implemented, while four (25%) were not implemented, as detailed in Table 4 below:

Table 4: Implementation of previous audit recommendations

No.	Recommendation	Status
The Accounting Officer should:		
1.	Ensure that a strong mechanism is put in place to implement recommendations made by the Authority so as to improve the Entity's performance.	Partially Implemented
2.	Ensure that all structures in the procurement and disposal system of the Entity operate objectively and independently in line with Section 40 of the PPDA Act, Cap. 205 in order to improve the Entity's performance and achievement of value for money.	Partially Implemented
3.	Task Heads of User Departments to desist from handling and managing procurement processes since it is a Procurement and Disposal Unit function and ensure that whenever need for those items arises. Requisitions should be placed through the Procurement and Disposal Unit.	Not implemented
4.	Task Heads of User Departments to submit progress reports/contract management reports and all contract implementation documentation to the PDU and Accounting Officer in accordance with Regulation 3 (g) of the PPDA (Contracts) Regulations, 2023.	Not implemented
5.	Ensure that the unaccounted-for funds of UGX 18,512,100 that was part of the release under Uganda Road Fund received by the Entity for the FY 2022/23 are recovered from the responsible officers;	Not implemented
6.	Engage the donating Entities possessing the logbooks/ownership documents for the disposable vehicles to facilitate transfer of ownership to the Entity in order to ensure prompt disposal of the Entity's assets in accordance with the methods outlined in Regulations 5-13 of the PPDA (Disposal of Public Assets) Regulations, 2023.	Partially implemented
7.	Ensure that procurements are undertaken in a manner that enhances efficiency as required by Section 51 of the PPDA Act, Cap.205.	Partially implemented
8.	Task the contract supervisors to ensure timely completion of projects through enforcing clauses in the contracts like liquidated damages, recommending contract termination and appraising poor performers in accordance with Regulation 51 of the PPDA (Contracts) Regulations, 2023.	Partially implemented

No.	Recommendation	Status
9.	Conduct procurements in a manner that promotes economy and efficiency in public procurement in accordance with Section 51 of the PPDA Act, Cap.205	Partially implemented
10.	Caution the Head Procurement and Disposal Unit for failure to guide the evaluation committee members in the evaluation process to adhere to the set evaluation criteria.	Partially implemented
11.	The Evaluation Committees should ensure that evaluations are conducted according to the criteria set in the bidding document in accordance with Section 76 (3) of the PPDA Act, Cap.205.	Not implemented
12.	The Contracts Committee should ensure that the principles of fairness and transparency are observed in the evaluation process in accordance with Section 48 of the PPDA Act, Cap. 205, before approving the evaluation reports.	Partially implemented

Implication

Failure to fully implement audit recommendations undermines the effectiveness of the procurement function which exposes the Entity to continued risks of non-compliance and inefficiency, and is an indicator of a weak implementation mechanism by the Entity.

Management Response

Management is implementing the previous Audit Recommendations and shall ensure that all the Audit observations are fully implemented.

Authority's comment

Mere acknowledgement and stated intent to implement do not constitute sufficient proof of compliance. No sufficient evidence was availed to demonstrate meaningful progress in the implementation of the previous audit recommendations. Implementation should be evidenced by verifiable and measurable actions which the Entity did not provide.

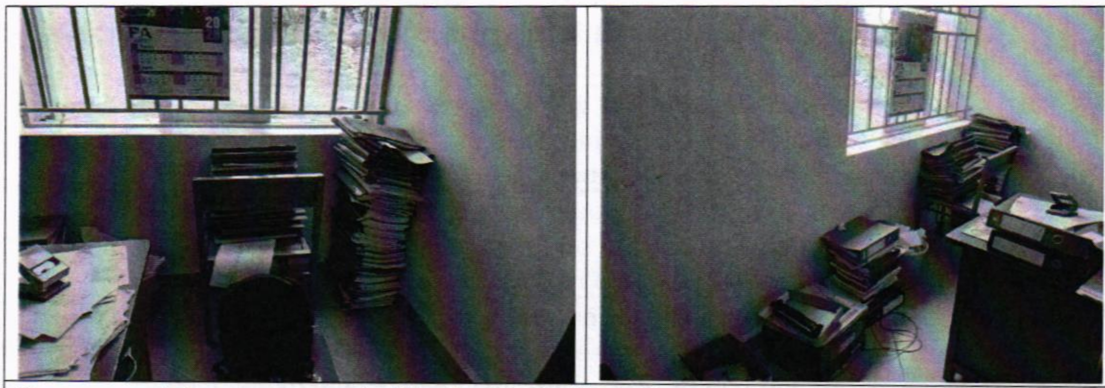
Recommendation

The Accounting Officer should establish and appoint a dedicated task force responsible for effective monitoring and implementation of all audit recommendations. The task force should develop a suitable workplan to systematically implement all the Authority's recommendations in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205.

2.1.2 Inadequate storage facilities for the Procurement and Disposal Unit

Section 33 (o) of the PPDA Act, Cap. 205 requires the Head, Procurement and Disposal Unit to maintain and archive records of the procurement and Disposal process. However, at the time of inspection, it was noted that the Entity lacked sufficient storage space and filings cabins for procurement files and records. All documents were piled on the floor as illustrated in figure 1

Figure 1: Evidence of poor storage of procurement records as of 27th April 2026



Procurement documents stacked in the PDU Office floor

Implication

Failure to have proper and safe storage of procurement records exposes procurement records to potential damage, loss, theft and misplacement, which could compromise the principle of accountability of public funds.

Management Response

Management has noted the query and shall plan and acquire storage facilities to properly store Documents.

Recommendations

The Authority noted Management's commitment to acquiring storage facilities; however;

1. The Head, Procurement and Disposal Unit, should urgently plan and budget for the requirement of storage cabinets within its annual work plan.
2. The Accounting Officer should expeditiously acquire sufficient storage space for the Procurement and Disposal Unit to properly enable the unit to execute its function in accordance with Section 33 (o) of the PPDA Act, Cap. 205.

2.1.3 Failure to fully implement the Procurement plan

Section 60 (7) of the PPDA Act, Cap. 205 states that *"A Procuring and Disposing Entity shall on a quarterly basis and in any other case, whenever necessary review and update its procurement plan"*. The Authority found that the Entity did not fully execute its procurement plan for Financial Year 2024/2025. Whereas, the Entity planned to spend UGX 3,407,312,684 on procurement, the Authority noted that the Entity carried out procurements worth UGX 2,002,868,088 (59%) creating an implementation variance of UGX 1,404,444,596 (41%). The low implementation rate was mainly attributed to inadequate alignment between procurement planning, budget releases and lack of periodic procurement plan reviews. Table 5 below summarizes information about the procurement plan, budget and utilization of funds.

Table 5: Procurement Plan Implementation

Analysis of procurement spend	
Total procurement plan value inclusive of VAT (UGX)	3,407,312,684
Total procurement spend value inclusive of VAT (UGX)	2,002,868,088
Procurement plan implementation rate (%)	59
Budget variance (UGX)	1,404,444,596
Non-implementation rate (%)	41

Implications

- Low implementation of planned procurements may result in failure to acquire critical services such as health and education facilities for the communities thereby affecting the Entity's ability to effectively meet its strategic objectives.
- It also exposes the Entity to risks of budgetary cuts for subsequent periods due to non-performance thus failure to meet planned objectives.

Management Response

- *Much as some items were in the procurement plan like Upgrade of Buluganya Health Center III to Health Center IV, Construction of St. clever senior secondary school and others the funds were not realized to the entity.*
- *Funds for roads were implemented under force Account method.*

However, management has noted the query and where funds were not released, the entity shall ensure the procurement plan is updated regularly.

Authority's comment

The Authority noted the Entity's response; however, no documentary evidence was availed to confirm utilisation of funds under the Force Account mechanism.

Recommendation

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

2.1.4 Low bidder participation

Section 49 of the PPDA Act, Cap. 205 requires all procurements and disposals to be conducted in a manner that maximizes competition and achieves value for money. The Authority found that the Entity had low bidder participation in seven procurements worth UGX 650,164,300 with only two bids received on average. The low bidder participation may have been caused by low bidder invitation, weak market engagement and poorly drafted bidding documents. Procurements with low bidder participation are indicated in Table 6 below:

Table 6: Procurements with low bidder participation

No	Subject of Procurement	Contract Amount (UGX)	Method	Findings
1.	Extension of the Samazi Gravity flow scheme in Bulegeni sub-county	74,865,000	RFQ	Two bids were received yet six bidders were invited
2.	Extension of the Sotti Gravity flow scheme in the Sotti sub county	29,300,000	RFQ	Two bids were received yet six bidders were invited
3.	Construction of an agricultural produce Storage Facility in Bwikhonge Sub- County	117,795,270	RFQ	Three bids were received yet six bidders were invited
4.	Construction of a three-classroom block at wokadala primary school	179,968,880	Open bidding	Two bids were received yet six bidders were invited

No	Subject of Procurement	Contract Amount (UGX)	Method	Findings
5.	Supply of assorted furniture and office cabinets for new administration offices	80,200,000	RFQ	Two bids were received yet six bidders were invited
6.	Construction of an agricultural produce storage facility in Bulegeni sub county	118,035,150	RFQ	Two bids were received yet six bidders were invited
7.	Partitioning of the main registry and terrazzo finishing on stair case and ramp of the ground floor phase IV	50,000,000	RFQ	One bid was received yet six bidders were invited
	Total/Average	**650,164,300**		2

Implication
Low bidder participation denies the Entity's attainment of competitive prices. It may also be a pointer that bidders have no confidence in the Entity, or that an Entity is undesirable to bidders.

Management Response
Management has noted the query and shall ensure that time is allocated to have engagement meeting with the potential bidders to encourage them to participate fully.

Recommendation
The Head, Procurement and Disposal Unit should strengthen engagements with bidders to actively encourage their participation in the Entity's procurement and disposal processes to promote competitive bidding in accordance with Section 49 of the PPDA Act, Cap. 205. This can be achieved through conducting regular bidder sensitization workshops, transparent communication of procurement opportunities, timely publication of bidding documents, and the establishment of feedback mechanisms to address bidder concerns.

2.1.5 Issuance of inadequate bidding documents.
Section 67 (2) (a) and (b) of the PPDA Act, Cap. 205 requires solicitation documents to clearly detail the terms and conditions which shall apply to any resulting contract and contain the general conditions of contract or a statement of the general conditions of contract which shall apply.

The Authority found that bidding documents for five procurements worth UGX 371,701,216, were inadequately prepared, some contained varying subjects of procurement, lacked payment schedules, did not specify the contract type among others. These inadequacies were due to technical competence gaps and inadequate review and quality assurance. Details are provided in Table 7 below:

Table 7: Procurements with inadequately drafted bidding documents

No	Subject of Procurement	Contract value (UGX)	Finding	Management Response
1.	Sitting, drilling, casting and installation of	139,312,216	Varying subjects of procurement, where the bidding document stated	**Management Response** *This was a typing Error*

No	Subject of Procurement	Contract value (UGX)	Finding	Management Response
	bore holes and one production well		'Construction of a 3-stance drainable latrine in Buginganya'	
2.	Extension of the Samazi Gravity flow scheme in Bulegeni sub-county	74,865,000	• The Special Conditions of Contract lacked a payment schedule. • Unclear terms such as GCC 27 which stated 'The Contractor shall submit the Program for the works within 7 days of delivery of Contract'	**Management Response** • *The Entity could not introduce a payment schedule in the SCC because it was not linked to any GCC.* • *The work program was in reference to GCC 27* **Authority's comment** • A General Conditions of Contract (GCC) clause governing payment terms exists and is applicable to this procurement. The Procurement and Disposal Unit is therefore advised to acquaint itself with this provision and ensure that it is explicitly incorporated in all subsequent bidding documents to guarantee clarity to bidders. • In regard to GCC 27, whereas it is acknowledged that the work program was referenced in line with GCC 27, the Authority's concern remained. It lacked clarity in the manner in which it was stated which could potentially cause confusion or misinterpretation among bidders.
3.	Supply of HDPE pipes for extension of Buwokadala	55,450,000	• Failure to state the INCOTERM for	**Management Response** • *This was a national Bidding so*

No	Subject of Procurement	Contract value (UGX)	Finding	Management Response
	Gravity Flow Scheme and Samanzi Gravity Flow Scheme		transportation under GCC 26 • Lacked the procedure for settling disputes	*INCOTERMS did not apply on this procurement.* • *Disputes were to remain as per the GCC* **Authority's comment** The Authority noted the Entity's response however; • INCOTERMS do not apply only to international trade. The International Chamber of Commerce explicitly stated that the current version, INCOTERMS 2020, is intended for both international and domestic sales contracts. • Whereas disputes were to remain as per the GCC, it should be noted that the Special Conditions of Contract (SCC) serve to modify, supplement, or clarify the General Conditions of Contract (GCC) to suit the specific nature, scope, and circumstances of a particular procurement. In this case, the bidding document lacked a clear procedure for settling disputes
4.	Supply of assorted	80,200,000	• Incomplete information under	**<u>Management Response</u>**

No	Subject of Procurement	Contract value (UGX)	Finding	Management Response
	furniture and office cabinets for new administration offices		GCC 26 which did not state where the items shall be delivered. • GCC 25.1 did not state information about insurance.	• *This was a national bidder and the point of delivery is captured under GCC 1.1 in the special Condition of contract (SCC)* • *The whole responsibility was to be borne by the supplier under warranty period.* **Authority's comment** • Whereas the Entity's response is noted and it is acknowledged that GCC 1.1 adequately captured the point of delivery, the Authority's concern specifically related to GCC 26, which did not state where the items shall be delivered. • Responsibilities of a supplier should be clearly stated and not assumed. Information regarding insurance should be clearly documented in the bidding document, in cases where it's not applicable, it should be clearly stated.
5.	Supply of HDPE and GI pipes for extension of Sotti GFS	21,874,000	Incomplete information under the incoterm clause, GCC 26 which stated, 'the supplies shall be delivered'	**Management Response** *This was a national bidder and the point of delivery is captured under GCC 1.1 in the special Condition of contract (SCC)* **Authority's comment** Whereas the Entity's response is noted and it is

No	Subject of Procurement	Contract value (UGX)	Finding	Management Response
				acknowledged that GCC 1.1 adequately captured the point of delivery, the Authority's concern specifically relates to GCC 26, which did not provide complete and sufficient information regarding the applicable INCOTERM.
	Total	**371,701,216**		

Implications

- Unclear and inadequate information in the bidding document may lead to bidders misunderstanding the Entity's requirements and thereafter submitting non responsive bids. Similarly, it may confuse bidders and may become a source of potential conflict with the Entity.
- Unclear information in bidding documents may create ambiguity among bidders which may ultimately lead to low bidder response.
- Delays are likely to occur as evaluators spend additional time seeking clarifications or interpreting vague requirements.

Recommendations

1. The Head, Procurement and Disposal Unit should adequately prepare bidding documents with clear and complete information under the Special Conditions of Contract in a manner that leaves no doubt or assumption by a bidder in accordance with Section 67 (2) (a) and (b) of the PPDA Act, Cap. 205.
2. The Contracts Committee should scrutinize bidding documents for quality before approval in line with Regulation 10 of the PPDA (Procurement and Disposing Entities) Regulations 2023.

2.1.6 Delays in the procurement process

Section 51 of the PPDA Act, Cap. 205 provides that; *"All procurement and disposal shall be conducted in a manner which promotes economy, efficiency, and value for money."* Furthermore, Section 129 (1) (f) of the PPDA Act, Cap. 205 states that, *'a person who delays the opening of bids, the evaluation of bids or making an award decision contrary to the requirements of the Act, commits an offence.* The Authority noted delays in four procurements worth UGX 387,307,486 across different stages of the procurement process with an average delay of 23 working days as shown in Table 8 below:

Table 8: Delays in the procurement process

S/No	Subject of Procurement	Contract Amount (UGX)	Inspection finding
1.	Sitting drilling, casting and installation of bore holes and one production well	139,312,216	• 18 working days delay by the Procurement and Disposal Unit to submit bidding document to Contracts Committee for review of the bidding document, evaluation committee and firms. The Accounting Officer approved the procurement on 21st October 2024, submission to Contracts Committee was made on 15th November 2024. • 12 working days delay to issue bidding document, the Contracts Committee approval was on 15th November 2024, however, the bidding document was issued on 2nd December 2024.
2.	Construction of an agricultural Produce Storage facility in Bwikhonge Subcounty	117,795,270	• 18 working days delay to invite bidders. Whereas Contracts Committee approved the bidding document on 23rd December 2024, issuance of the document was on 20th January 2025. • 16 working days delay to approve the evaluation report. Whereas the evaluation report was submitted to the Contracts Committee on 5th February 2025, approval was on 25th February 2025.
3.	Supply of assorted furniture and office cabinets for new administration offices	80,200,000	16 working days delay to issue bidding document. Whereas the Contracts Committee approved the bidding document on 23rd December 2024, issuance to bidders was on 20th January 2025.
4.	Partitioning of the main registry and terrazzo finishing on stair case and ramp of the ground floor phase IV	50,000,000	12 working days delay to sign the contract. The Best Evaluated Bidder notice expired on 28th April 2025; the contract was signed on 15th May 2025.
	Total	**387,307,486**	

Implications

- Delays in the procurement process create lengthy lead times which consequently impede timely service delivery.

- Delays may also amount to offences and penalties in accordance with Section 129 of the PPDA Act, Cap. 205.

Management response

- *Delays to invite bidders were as a result of PDU making adjustments as observed by the Contracts Committee, preparing and identifying the contact details of the large number of the service providers that had been approved to be invited*
- *Delays to approve the evaluation report, Members of contracts Committee were engaged in other activities of the entity however they were able to sit and handle the reports*
- *Delays to sign the Contract, The Accounting officer was engaged.*
  However, the Entity has noted these delays and shall ensure that further procurement delays in future are minimized.

Recommendations

The Authority noted the Entity's response however;

1. The Accounting Officer should task the Head, Procurement and Disposal Unit and Contracts Committee to explain the causes of delays at different stages of the procurement process which amount to offences under Section 129 of the PPDA Act, Cap. 205 and institute appropriate disciplinary action.
2. The Head, Procurement and Disposal Unit, Contracts Committee should always conduct all procurements in a manner which promotes economy, efficiency and value for money in accordance with Section 51 of the PPDA Act, Cap. 205.

2.1.7 Missing documents

Section 33 (o) of the PPDA Act, Cap. 205 requires the Procurement and Disposal Unit to maintain and archive records of the procurement and disposal process. The Authority found that in the procurement of extension of Buwokodala Gravity flow scheme in Nabiwutuki sub county worth UGX 79,980,000. The bid from one of the bidders, M/s Gimei Tech Solutions Ltd was not provided.

Implication

Missing records affect the audit trail and compromise accountability for public funds.

Management Response

All missing documents above were traced and are available for verification.

Authority's comment

The Authority noted the Entity's response, whereas missing documents for two procurements were provided, the bid from Gimei Tech Solutions Limited in relation to the above procurements remained missing.

Recommendation

The Head, Procurement and Disposal Unit should always maintain procurement and disposal records on their respective action files in accordance with Section 33 (o) of the PPDA Act, Cap. 205.

2.1.8 Usurpation of procurement role by the User Department

Section 40 of the PPDA Act, Cap. 205 states that '*Subject to the provisions of this Act, the accounting officer, the contracts committee, the procurement and disposal unit, the user department and the evaluation committee shall act independently in relation to their respective functions and powers.*' The Authority found that in the procurement of surveying and titling services for 10 health centers, estimated at UGX 40,000,000 in the procurement plan, the User Department engaged a service provider without any delegated procurement authority. Notwithstanding the fact that the Entity had pre-qualified service providers for surveying services, the Health Department directly engaged an individual from Ministry of Lands Housing and Urban Development for the services.

Implication
This constitutes a deviation from competitive procurement principles, thereby compromising transparency, accountability, and the achievement of value for money in the use of public resources.

Management response
Much as there was an emergency to execute the activity Management has noted the query and shall ensure that such issues don't emerge once again.

Recommendations
1. The Accounting Officer should have any delegation of the procurement function to a User Department through the formal delegation mechanism in accordance with Regulation 16 of the PPDA (Procuring and Disposing Entities) Regulations, 2023.
2. User Departments should desist from conducting any procurements within the Entity unless delegated to by the Accounting Officer in accordance with Section 41 (a) (i) of the PPDA Act, Cap. 205.

2.1.9 Poorly drafted contracts
Regulation 9 (1) of the PPDA (Contracts) Regulations, 2023 requires contracts to contain clear contract details. The Authority found that the Entity had poorly drafted contracts for eight procurements worth UGX 726,911,246. The deficiencies in some contracts included misalignment between the Special Conditions of Contract in the issued contracts and those in the bidding documents, failure to follow the agreement format in the bidding document, failure to attach Bills of Quantities and contradiction in contractual clauses among others as indicated in Table 9 below.

Table 9: Procurements with poorly drafted contracts

<table>
<tr><th>No</th><th>Subject of Procurement</th><th>Contract value (UGX)</th><th>Observations</th></tr>
<tr><td>1.</td><td>Sitting drilling, casting and installation of bore holes and one production well</td><td>139,312,216</td><td>Inconsistency between the Special Conditions of Contract and the corresponding provisions in the bidding documents as shown below:
<table>
<tr><th>Contract</th><th>Bidding document</th></tr>
<tr><td>Project manager GCC 1.1(z)</td><td>Contract manager GCC 1.1(y)</td></tr>
<tr><td>The works consist of GCC 9.1</td><td>The works consist of GCC 1.1 (ii)</td></tr>
<tr><td>Intended completion date captured as GCC 22.1</td><td>Intended completion date-GCC 17.1</td></tr>
<tr><td>Submission of program of works within 14 days- GCC 36.1</td><td>Submission of program of works within 7 days- GCC 27</td></tr>
<tr><td>Defects Liability period-GCC 44.1</td><td>Defects Liability Period-GCC 35.1</td></tr>
</table></td></tr>
</table>

<table>
<tr><th>No</th><th>Subject of Procurement</th><th>Contract value (UGX)</th><th>Observations</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td>Site possession-GCC 26.1</td><td>Possession of the Site-GCC 21.1</td></tr>
<tr><td>Performance Security-GCC 61.1</td><td>Performance Security GCC 52.1</td></tr>
</table>
</td></tr>
<tr><td>2.</td><td>Extension of Samazi Gravity flow scheme in Bulegeni sub county</td><td>74,865,000</td><td>

Use of wrong contractor name in the contract document which stated the contractor as M/s Dooba General Contractors.
Inconsistency between the Special Conditions of Contract and the corresponding provisions in the bidding documents as show below:

<table>
<tr><th>Contract</th><th>Bidding document</th></tr>
<tr><td>GCC 1.1 (z) Contract Manager appointment</td><td>GCC 1.1 (y)-Contract Manager appointment</td></tr>
<tr><td>GCC 3.7-The contract type</td><td>GCC 2.3-The Contract type</td></tr>
<tr><td>GCC 17.1-Notices</td><td>GCC 17.1-Intended Completion Date</td></tr>
<tr><td>GCC 36.1- submission of program of works shall be 14 days</td><td>GCC 27-submission of program of works shall be 7 days</td></tr>
<tr><td>Liquidated Damages GCC 58.1</td><td>Liquidated Damages GCC 49.1</td></tr>
</table>

Introduction of new contractual terms that were not in the bidding document

<table>
<tr><th>Contract</th><th>Bidding document</th></tr>
<tr><td>GCC 57.1 proportion of payments retained is 5%</td><td>Retention GCC 48.1, retention of payment shall be 10%</td></tr>
<tr><td>GCC 61.1-Stated that a performance security shall be required</td><td>GCC 52.1-stated that a Performance Security shall not be required.</td></tr>
<tr><td>GCC 67.2-The amount to be withheld for failing to produce as is drawings and or operating and maintenance manuals were applicable by the date required is 500,000</td><td>Not in the bidding document</td></tr>
</table>
</td></tr>
</table>

<table>
<tr><th>No</th><th>Subject of Procurement</th><th>Contract value (UGX)</th><th>Observations</th></tr>
<tr><td>3.</td><td>Extension of Sotti Gravity flow scheme in Sotti sub county</td><td>29,300,000</td><td>
• Inconsistency between the Special Conditions of Contract and the corresponding provisions in the bidding documents as shown below:
<table>
<tr><th>Contract</th><th>Bidding document</th></tr>
<tr><td>GCC 3.7 The contract type shall be</td><td>Type of Contract GCC 2.3</td></tr>
<tr><td>GCC 22.1 intended completion date-4 months</td><td>GCC 17.1 completion date-3 months</td></tr>
<tr><td>Site possession 26.1</td><td>Possession of the Site GCC 21.1</td></tr>
<tr><td>GCC 36.1-submission of program of works shall be with 14 days</td><td>GCC 27-Submission of program of works shall be within 7 days</td></tr>
<tr><td>GCC 57.1 proportion of payment to be retained 5%</td><td>Retention GCC 48.1-proportion of payment to be retained is 10%</td></tr>
<tr><td>Performance security
GCC 61.1-Performance security shall be required</td><td>Performanc e security
GCC 52.1-performance security shall not be required</td></tr>
</table>
• Introduction of new contractual terms that were not in the bidding document
<table>
<tr><th>Contract</th><th>bidding document</th></tr>
<tr><td>GCC 67.1 The date by which as built drawings are required is: 60 days</td><td>GCC 58.1- No "as built" drawings or operating and maintenance manuals are required.</td></tr>
<tr><td>GCC 57.1 proportion of payments retained is 5%</td><td>Retention- GCC 48.1, retention of payment shall be 10%</td></tr>
<tr><td>GCC 61.1 A performance security shall be required</td><td>Performance Security
GCC 52.1 A Performance Security of shall not be required</td></tr>
</table>
</td></tr>
</table>

<table>
<tr><th>No</th><th>Subject of Procurement</th><th>Contract value (UGX)</th><th>Observations</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td>GCC 67.2 The amount to be withheld for failing to produce as is drawings and or operating and maintenance manuals were applicable by the date required is 500,000</td><td>Not in the bidding document</td></tr>
</table>
</td></tr>
<tr><td>4.</td><td>Extension of Buwokodala Gravity flow scheme in Nabiwutuki sub county</td><td>79,980,000</td><td>
Inconsistency between the Special Conditions of Contract and the corresponding provisions in the bidding documents as shown below:
<table>
<tr><th>Contract</th><th>Bidding document</th></tr>
<tr><td>GCC 3.7 stated the type of contract</td><td>GCC 2.3 stated the type of contract</td></tr>
<tr><td>GCC 7.1-Notices</td><td>GCC 6.1-Notices</td></tr>
<tr><td>GCC 22.1 intended completion date-4 months</td><td>GCC 17.1 completion date-3 months</td></tr>
<tr><td>site possession 26.1</td><td>Possession of the Site GCC 21.1</td></tr>
<tr><td>GCC 36.1- submission of program shall be within14 days</td><td>GCC 27- submission of program of works shall be within 7 days</td></tr>
<tr><td>GCC 57.1 proportion of payment to be retained shall be 5%</td><td>GCC 48.1- Proportion of payment to be retained shall be 10%</td></tr>
<tr><td>Performance security
GCC 61.1- Performance security shall be required</td><td>Performance security
GCC 52.1- performance security shall not be required</td></tr>
</table>
Introduction of new contractual terms that were not in the bidding document
<table>
<tr><th>Contract</th><th>Bidding document</th></tr>
<tr><td>GCC 67.1 The date by which as built drawings are required is: 60 days</td><td>GCC 58.1- No “as built” drawings or operating and maintenance manuals arerequired.</td></tr>
</table>
</td></tr>
</table>

<table>
<tr><th>No</th><th>Subject of Procurement</th><th>Contract value (UGX)</th><th>Observations</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td>GCC 57.1 proportion of payments retained is 5%</td><td>Retention-GCC 48.1, retention of payment shall be 10%</td></tr>
<tr><td>GCC 61.1 A performance security shall be required</td><td>Performance Security
GCC 52.1 A Performance Security of shall not be required</td></tr>
<tr><td>GCC 67.2 The amount to be withheld for failing to produce as is drawings and or operating and maintenance manuals were applicable by the date required is 500,000</td><td>Not in the bidding document</td></tr>
</table>
</td></tr>
<tr><td>5.</td><td>Supply of HDPE pipes for extension of Buwokadala GFS and Samanzi GFS</td><td>55,450,000</td><td>Inclusion of redundant clauses in the contract show below;

GCC 19.1 which stated that a site investigation report will be part of the contract
GCC 26.1 which stated that site possession shall be 7 days from the date of contract signing.
GCC 36.1 which required the contractor to submit a program of works within 14 days
GCC 67.1 which stated that the date by which as built drawings are required is 60 days.
GCC 67.2 which stated that the amount to be withheld for failing to produce as built drawings was UGX 500,000
</td></tr>
<tr><td>6.</td><td>Construction of a three-classroom block at wokadala primary school</td><td>179,968,880</td><td>
Inconsistency between the Special Conditions of Contract and the corresponding provisions in the bidding documents as shown below:
<table>
<tr><th>Bidding document</th><th>Contract</th></tr>
<tr><td>GCC 2.3 stated the contract type</td><td>GCC 3.7 stated the contract type</td></tr>
<tr><td>GCC 27 stated that the Contractor shall submit the Program for the Works within 7 days of delivery of contract.</td><td>GCC 36.1 stated that the contractor shall submit the program for the works within 14 days of contract signing</td></tr>
</table>
Unnecessary requirement of a performance security under GCC61.1
</td></tr>
</table>

<table>
<tr><th>No</th><th>Subject of Procurement</th><th>Contract value (UGX)</th><th>Observations</th></tr>
<tr><td></td><td></td><td></td><td>• Incomplete information under GCC 36.3 "which states the amount to be withheld for late submission of an updated program is"</td></tr>
<tr><td>7.</td><td>Construction of an agricultural produce storage facility in Bulegeni sub county</td><td>118,035,150</td><td>• Unnecessary requirement of performance security under GCC 61.1
• Inconsistency between the Special Conditions of Contract and the corresponding provisions in the bidding documents as shown below:
<table>
<tr><th>Contract</th><th>Bidding document</th></tr>
<tr><td>The project manager GCC1.1(z)</td><td>Contract Manager GCC 1.1(y)</td></tr>
<tr><td>The site location GCC1.1(cc)</td><td>Site GCC 1.1(bb)</td></tr>
<tr><td>Contract type GCC3.7</td><td>Type of Contract GCC 2.3</td></tr>
<tr><td>GCC36.1 the contractor shall submit the program for works within 14 days of contract signature</td><td>GCC27, The Contractor shall submit the Program for the Works within 7days</td></tr>
</table></td></tr>
<tr><td>8.</td><td>Partitioning of the main registry and terrazzo finishing on stair case and ramp of the ground floor phase iv</td><td>50,000,000</td><td>• Unnecessary requirement of a performance security under GCC 61.1
• Inconsistency between the Special Conditions of Contract and the corresponding provisions in the bidding documents as shown below:
<table>
<tr><th>Contract</th><th>Bidding document</th></tr>
<tr><td>The project manager GCC1.1(z)</td><td>Contract Manager GCC 1.1(y)</td></tr>
<tr><td>The site location GCC1.1(cc)</td><td>Site GCC 1.1(bb)</td></tr>
<tr><td>Contract type GCC3.7</td><td>Type of Contract GCC 2.3</td></tr>
</table></td></tr>
<tr><td></td><td>Total</td><td>726,911,246</td><td></td></tr>
</table>

Implication

Lack of clear information, adequate information in the contract may result into unnecessary conflicts between the service provider and the Entity, which may ultimately lead to litigation.

Management response

This was an error during assembling of the contract agreement. However, Management has noted and shall ensure that future contracts are properly aligned to the bidding documents.

Recommendation

The Head, Procurement and Disposal Unit should verify that contracts contain clear contract details in accordance to Regulation 9 (1) of the PPDA (Contracts) Regulations, 2023.

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

2.2.1 Failure to prepare a disposal plan

Regulation 2 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023 requires an Accounting Officer in each financial year, to cause the public assets of a Procuring and Disposing Entity to be reviewed, to identify the public assets to be disposed of in the following financial year. The Authority found that the Entity lacked a disposal plan despite having a Board of Survey report for the financial year 2024-2025.

Implication

Failure to prepare a disposal plan delays the commencement of the disposal process, leading to continued accumulation of assets due for disposal. This results in unnecessary occupation of valuable storage space, reduced operational efficiency, and further depreciation in the value of the assets.

Management Response

Management has noted the query and has initiated the process of disposing the obsolete assets by identifying, collecting for ease of valuation by the Chief Government Valuer to enable us plan and initiate the Disposal of the obsolete Assets.

Recommendation

The Head, Procurement and Disposal Unit should expedite the consolidation of the assets identified for disposal into a formal disposal plan and commence the necessary disposal processes in accordance with Regulation 2 (2) of the PPDA (Disposal of Public Assets) Regulations, 2023.

2.2.2 Failure to dispose obsolete items

Regulation 3 (2) of the PPDA (Disposal of Public Assets) Regulations, 2023 states that *'A User Department may initiate a process for disposal of public assets where the board of survey of the entity recommends for the disposal of a public asset.'* Whereas the Board of Survey report for financial year 2023/2024 recommended several items for disposal, there was no effort to initiate the disposal process to ensure that these items were disposed. Table 10 below shows some items recommended for disposal.

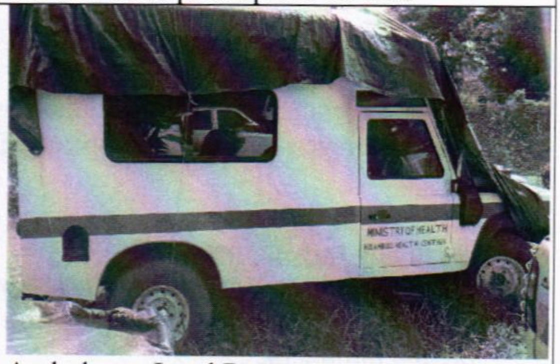
Table 10: Pictures of obsolete items recommended for disposal as of 27th April 2026

	
Tipper Lorry LG 0002 019	Double cabin pickup Hilux UG 1841M

Assorted tyres

Double cabin pick-up UG 1841M

Double cabin pickup Toyota Hilux LG 0013 019



Ambulance-Land Rover

Double cabin pickup Mitsubishi (UG 3149R)

Double cabin pickup (JMC-LG 0003 019)

Grader (LG 0001 019)

Implications

- Assets continue to lose value through depreciation and face a risk of loss or vandalism.
- Failure to dispose of obsolete assets hinders the realization of value for money, as financial resources remain held up in unused items which continue to depreciate over time

Management Response

Management has noted the query and has initiated the process of disposing the obsolete assets by identifying, collecting for ease of valuation by the chief government valuer to enable us plan and initiate the Disposal of the obsolete assets.

Recommendations

1. The Accounting Officer and the Head, Procurement and Disposal Unit should plan for disposal of assets in a timely manner in accordance with Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023.
2. User Departments should initiate a process for disposal of public assets where the board of survey report of the entity recommends for the disposal of a public asset in accordance with Regulation (3) (2) (Disposal of Public Assets) Regulations, 2023.

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

2.3.1 Weak Contract Management

Regulation 52 of the PPDA (Contracts) Regulations, 2023 requires contract managers to fully handle all their responsibilities. The Authority noted that there were deficiencies in contract management in eight procurements worth UGX 541,021,491. This was evidenced by the absence of contract implementation plans, program of works, monthly reports, among others. These weaknesses undermine effective oversight and may compromise the achievement of value for money. The procurements are indicated in Table 11 below:

Table 11: Procurements with weak contract management

S/No	Subject of Procurement	Contract value	Contract management issues
1.	Sitting drilling, casting and installation of bore holes and one production well	139,312,216	• Lacked contract implementation plan • Lacked program of works • Lacked monthly reports for February, March 2025
2.	Extension of Samazi Gravity flow scheme in Bulegeni sub county	74,865,000	• Lacked contract implementation plan • Lacked program of works • Partial payment of UGX 46,136,750 to the contractor
3.	Extension of Sotti Gravity flow scheme in Sotti sub county	29,300,000	• Lacked contract implementation plan • Lacked program of works • Partial payment receipts of UGX 20,001,072 to the contractor
4.	Extension of Buwokodala Gravity flow scheme in Nabiwutuki sub county	79,980,000	• Lacked contract implementation plan • Lacked program of works

S/No	Subject of Procurement	Contract value	Contract management issues
5.	Extension of Masiri Gravity flow scheme in Bufumbo sub county	59,073,000	• Lacked contract implementation plan • Lacked program of works
6.	Supply of HDPE pipes for extension of Buwokadala GFS and Samanzi GFS	55,450,000	• Lacked delivery note • Lacked goods received note • Lacked evidence of payment for the delivered items
7.	Supply and Delivery of Science Equipment and Chemical Reagents for Sisiyi Seed Secondary School.	53,041,275	• Lacked contract management plan and report • Lacked delivery note • Lacked goods received note.
8.	Partitioning of the main registry and terrazzo finishing on stair case and ramp of the ground floor phase iv	50,000,000	• Lacked monthly reports for the month of June and July • Lacked contract management plan • Lacked evidence of program of works submitted by the contractor as required under GCC 36.1
	Total	**541,021,491**	

Implication

- Lack of contract management records hinders verification of contract performance, compromises accountability, and delays corrective action.
- Weakness in contract management leads to poor/ under performance of contracts by service providers.

Management Response

- *The documents sited above like work program, delivery notes are available for verification.*
- *The Contract implementation plan was not prepared but management shall task contract managers to prepare contract implementation plan.*

Authority's comment

The Authority noted the Entity's response; however, the only documentary evidence provided in relation to the findings was the April 2025 monthly progress report for the procurement of sitting, drilling, casting, and installation of boreholes and one production well.

Recommendation

The Accounting Officer should implore Contract Managers to perform their roles and responsibilities in accordance with Regulation 52 of the PPDA (Contracts) Regulations, 2023.

2.3.2 Lack of clear provisions regarding Environment, Social, Health and Safety issues including Gender issues in the statement of requirements

Regulation 34 (5) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023 states that *'a statement of requirements, shall where applicable, be environmentally and socially responsive.'* The Authority found that in three procurements worth UGX 194,503,000, ESHS aspects were not stated in the bidding documents. The procurements are indicated in Table 12 below:

Table 12: Procurements that lacked ESHS aspects in the bidding document

S/No.	Subject of Procurement	Contract Amount (UGX)
1.	Extension of Buwokodala Gravity flow scheme in Nabiwutuki sub county	79,980,000
2.	Extension of Masiri Gravity flow scheme in Bufumbo sub county	59,073,000
3.	Supply of HDPE pipes for extension of Buwokadala GFS and Samanzi GFS	55,450,000
Total		**194,503,000**

Implication

The absence of environmental and social mitigation measures in bidding documents exposes the communities within which these projects are situated to the harmful consequences of environmental degradation, destruction of ecosystems, air and water pollution which threatens the wellbeing and livelihoods of the communities in which the projects are implemented.

Management Response

Management has noted the query however bidders have been submitting ESMP in there bidding Documents.

Recommendation

The Accounting Officer should task the Head PDU to involve the District Environmental Officer, District Natural Resources Officer, District Community Development Officer and the District Labor Officer during the preparation of the bidding documents to have ESHS aspects clearly captured and subsequently implemented in accordance with Section 66 of the PPDA Act, Cap. 205.

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

3.1 Overall Inspection Conclusion

The performance of Bulambuli District Local Government for the Financial Year 2024/2025 was moderately satisfactory with an overall weighted average risk rating of 61.3%

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 13 below:

Table 13: Summary of performance of Bulambuli District Local Government

Risk Category	**Number of Sampled Procurements**	**% No**	**Value (UGX)**	**% Value**	**Weights**	**Total weighted average**	
						By No.	By Value
High	8	50	421,833,491	34	0.6	30	17.1
Medium	6	37.5	677,061,300	41	0.3	11.25	13.7
Low	0	0	0	0	0.1	0.625	0
Satisfactory	2	12.5	377,993,320	25	0	0	0
Total	16	100	1,476,888,111	100	1	41.25	32.4

Weighted Average (By no.) $= \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{41.25}{60} \times 100 = 68.75\%$

Weighted Average (By Value) $= \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{32.4}{60} \times 100 = 54\%$

The average weighted risk rating $= \frac{68.75+54}{2} = 61.3\%$

Table 14: The risk rating

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

3.3 Chart representation of the entity's performance

Figure 2: Showing performance by contract Value

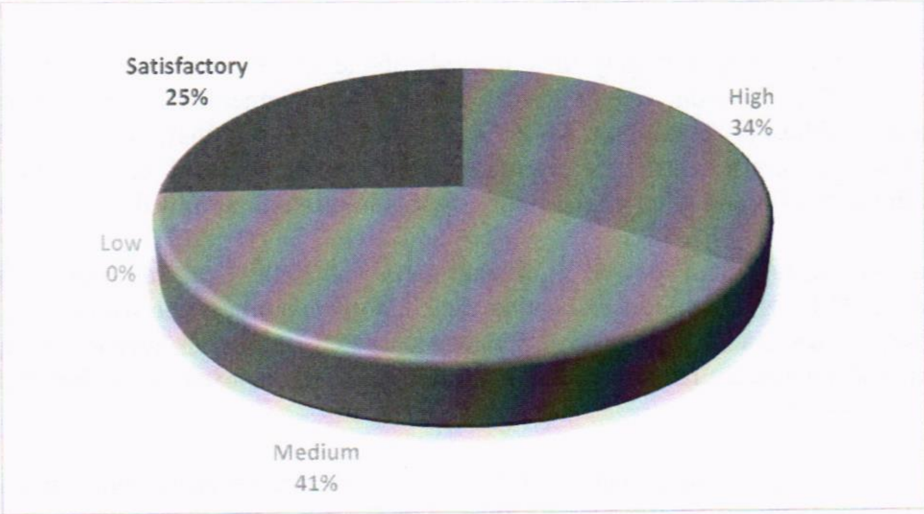
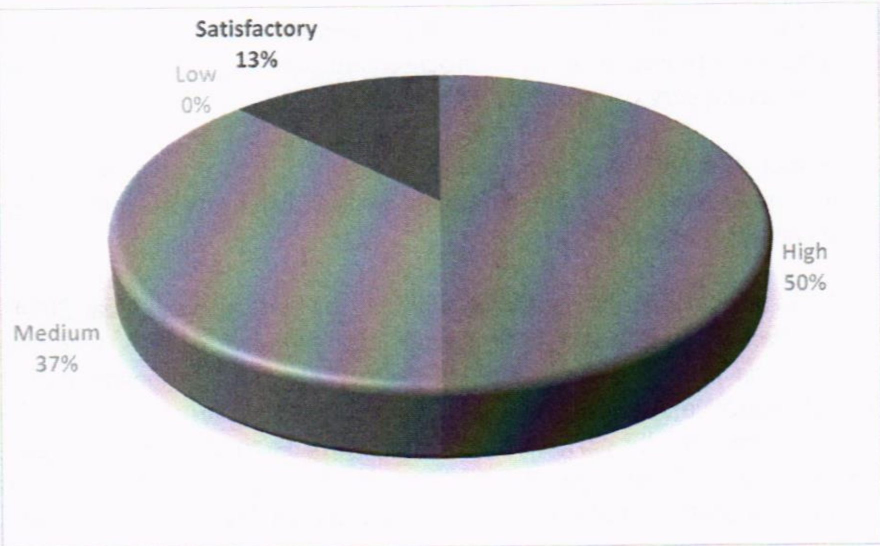


Figure 3: Showing performance by number of contracts



3.4 Inspection opinion/Conclusion

The Entity's procurement and disposal function for FY 2024/2025 showed a procurement system that is operational though constrained by weaknesses in planning, documentation, process integrity, and contractual oversight.

Prior recommendations remain largely unaddressed; of the 16 recommendations from the Financial Year 2022/2023 audit, only 3 (19%) were fully implemented, 9 (56%) partially addressed, and 4 (25%) not acted upon. An 81% non-completion rate that allowed recurring compliance risks to persist. Basic records management also remained unresolved, with procurement documents found piled on the floor rather than properly archived.

Planning and asset management showed significant gaps. The Entity executed only UGX 2.0 billion of a planned UGX 3.4 billion, indicating a 59% implementation rate which left UGX 1.4 billion (41%) unexecuted. No disposal plan was prepared despite an available board of survey report, and previously recommended assets remained undisposed subjecting them to continuous depreciation.

The bidding process in some procurements fell short of competition. Seven procurements worth UGX 650.1 million attracted an average of only two bids each, compounded by inadequate bidding documents in five procurements worth UGX 371.7 million that lacked payment schedules, clear contract types, and consistent subjects of procurement.

Five procurements worth UGX 387.3 million experienced average delays of 23 working days, and the Health Department bypassed established procurement channels by directly engaging a service provider for surveying services worth UGX 40 million.

Contracting and contract management were equally deficient. Eight contracts worth UGX 726.9 million were poorly drafted, eight contracts worth UGX 541.0 million lacked implementation plans and progress reports.

The performance of Bulambuli District Local Government for the Financial Year 2024/2025 was **Moderately Satisfactory** with a weighted average risk rating of **61.3%**. Overall, with stronger follow through on prior recommendations, greater attention to documentation and process discipline and improved contract management practices, the Entity is well positioned to make meaningful progress in the period ahead. The Entity is encouraged to engage the Authority through consultations and capacity building initiatives, particularly in the critical areas of bid evaluation and contract management where the knowledge gaps are most evident.

3.5 Recommended action plan

Bulambuli District Local Government should implement the following recommendations in Table 15 within the timeframe given in order to improve its performance in Procurement and Disposal.

Table 15: Recommended Action plan

Finding	Recommended Action	Responsible officer	Timeline
Failure to fully implement 75% of the previous audit recommendations	Appoint a dedicated taskforce responsible for effective monitoring and implementation of all audit recommendations. The task force should develop a suitable workplan to systematically implement all the Authority's recommendations	Accounting Officer	Immediate
Inadequate storage facilities for the Procurement and Disposal Unit	Urgently plan and budget for the requirement of storage cabinets within its annual work plan	Head, PDU	Within 30 days
	Expeditiously acquire sufficient storage space for the Procurement and Disposal Unit to properly enable the unit execute its function	Accounting Officer	Immediate
Failure to fully implement the Procurement plan	Institute quarterly procurement plan reviews to align planned procurements with actual budget releases	Accounting Officer	Quarterly
Delays in the procurement process	Task the Head, Procurement and Disposal Unit and Contracts Committee to explain the causes of delays at different stages of the procurement process and institute appropriate disciplinary action.	Accounting Officer	Within 30 days
Usurpation of procurement role by the User Department	Have any delegation of the procurement function to a User Department through the formal delegation mechanism	Accounting Officer	Immediate
	Desist from conducting any procurements within the Entity unless delegated to by the Accounting Officer	User Departments	Immediate
Failure to dispose obsolete items	Initiate a process for disposal of public assets where the board of survey report of the entity recommends for the disposal	User Departments	Within 30 days
Weak Contract Management	Implore Contract Managers to perform their roles and responsibilities	Accounting Officer	Immediate
Lack of clear provisions regarding Environment, Social, Health and Safety issues including Gender issues in the statement of requirements	Task the Head, PDU to involve the District Environmental Officer, District Natural Resources Officer, District Community Development Officer and the District Labor Officer during the preparation of the bidding documents to have ESHS aspects clearly captured and subsequently implemented	Accounting Officer	Immediate

ANNEXES

Annex 1: Risk Rating Per Case

High risk contracts

No	High risk contracts	Reasons for high risk
1.	**Subject**: Sitting drilling, casting and installation of bore holes and one production well **Ref. No:** Bu/Wrks/24-25/00001 **Method**: RFQ **Firm:** Skylight Africa Ltd **Value:** 139,312,216	• Poorly drafted bidding document • Delays • Poorly drafted contract • Weak contract management
2.	**Subject**: Extension of Sotti Gravity flow scheme in Sotti sub county **Ref No:** Bu/Wrks/24-25/00009 **Method**: RFQ **Firm:** Mentor Technical Services Ltd **Value:** UGX 29,300,000	• Delay at bid evaluation • Poorly drafted contract • Weak contract management • Low bidder participation
3.	**Subject**: Extension of Buwokodala Gravity flow scheme in Nabiwutuki sub county **Ref No:** Bu/Wrks/24-25/00010 **Method**: RFQ **Firm:** Dooba General Contractors Ltd **Value:** UGX 79,980,000	• Bidding document lacked ESHS aspects • Missing bid • Poorly drafted contract • Weak contract management
4.	**Subject**: Supply of HDPE pipes and GI pipes for extension of Sotti Gravity Flow Scheme **Ref no:** Bu/Supls/24-25/00010 **Method**: RFQ **Firm:** Riztech Agro Company Ltd **Value:** UGX 21,874,000	Delays at bid evaluation
5.	**Subject;** Supply of assorted furniture and office cabinets for new administration offices **Method:** RFQ **Ref No:** Bula/Supls/24-25/00017 **Firm:** Anena contractors **Value:** UGX 80,200,000	• Inadequately drafted bidding document • Delay in issuing bidding document • Low bidder participation
6.	**Subject:** Supply and delivery of Science Equipment and Chemical Reagents for Sisiyi Seed Secondary School. **Method:** RFQ **Ref No:** BULA820/SUPLS/2024-25/00014 **Firm:** Radson Consult Uganda Limited **Value:** UGX 53,041,275	Weak contract management
7.	**Subject:** Surveying and titling of 10 Health Centers **Ref No: NONE** **Estimated value:** UGX 40,000,000	Usurpation of PDU power

Medium Risk Contracts

No	Medium risk contracts	Reasons for Medium risk
8.	**Subject**: Extension of Samazi Gravity flow scheme in Bulegeni sub county **Ref No:** Bu/Wrks/24-25/00008 **Method**: RFQ **Firm:** Namunsi General Agencies Limited **Value:** UGX 74,865,000	• Poorly drafted bidding document • Low bidder participation • Poorly drafted contracts • Weak contract management
9.	**Subject**: Extension of Masiri Gravity flow scheme in Bufumbo sub county **Ref no:** Bu/Wrks/24-25/00011 **Method**: RFQ **Firm:** Kamu Riverside Ent Limited **Value:** UGX 59,073,000	• Bidding document lacked ESHS aspects • Weak contract management
10.	**Subject:** Construction of a 3-classroom block at Wokadala Primary School **Method:** RFQ **Ref No** BULA820/Wrks/24-25/00014 **Firm:** Kamu Riverside Ent **Value:** UGX 179,968,880	• Low bidder participation • Poorly drafted contract
11.	**Subject:** Construction of an agricultural Produce Storage Facility in Bwikhonge Subcounty **Method:** RFQ **Ref No:** Bula 820/WRKS/24-25/00016 **Firm:** Buluganya International Ltd **Value:** UGX 118,035,150	• Low bidder participation • Delays • Poorly drafted contract • Failure to appoint a Contract Manager
12.	**Subject:** Construction of an agricultural Produce Storage Facility in Bwikhonge Subcounty **Method:** RFQ **Ref No:** Bula 820/WRKS/24-25/00017 **Firm:** Lanten Technical Ltd **Value:** UGX 117,795,270	• Low bidder participation • Poorly drafted contract • Failure to appoint a Contract Manager
13.	**Subject:** Partitioning of the main Registry and terrazzo finishing on stair cases and ramp of the ground floor. (Phase IV) **Method: RFQ** **Ref. No:** Bula/820/Wrks/24-25/00028 **Firm:** African Construction Technicians and Constructors Ltd **Value: UGX** 50,000,000	• Weak contract management • Poorly drafted contract • Failure to appoint a Contract Manager • Delay in contract signing
14.	**Subject**: Supply of HDPE pipes for extension of Buwokadala GFS and Samanzi GFS **Ref no:** Bu/Supls/24-25/00011 **Method**: RFQ **Firm:** Bunagami Enterprises Limited **Value:** UGX 55,450,000	• Bidding document lacked ESHS aspects • Poorly drafted contract • Weak contract management

Satisfactory contracts

No	Satisfactory contracts
15.	**Subject;** Design, Supply and Installation of Micro-scale irrigation Equipment for Bulambuli District for 7 farmers under lot 1,2,3,4,5,6, &7 **Method:** RFQ **Ref No:** BULA 820/WRKS/2024-25/00016 **Firm:** Rivan Engineering Uganda Limited. **Value:** UGX 214,475,000
16.	**Subject**; Supply and Delivery of ICT Equipment for Sisiyi Seed Secondary School under UGIFT- Lot 1 **Method:** RFQ **Ref No:** BULA 820/SUPLS/2024-25/00014- LOT 1 **Firm:** CGS General Ent Ltd **Value**: UGX 163,518,320

Annex 2: Transaction list and rating per case

SAMPLE LIST FOR BULAMBULI DLG COMPLIANCE INSPECTION, FINANCIAL YEAR FY24-25

S/No	Reference No.	Subject of procurement	Procurement Method	Provider	Contract Value (UGX)	RISK RATING
1.	Bula/820/Wrks/24-25/00001	Drilling, siting, casting and Installation of 4 boreholes and 1 production well in Buwanyanga, Bukhalu, Bumufuni Sub counties and Buyaga Town councils	Quotation	Skylight African Limited	139,312,216	High
2.	Bula/820/Supls/24-25/00011	Supply of HDPE pipes for extension Samazi and Buwokadala GFS	Quotation	Bunagami Ent Ltd	55,450,000	High
3.	Bula/820/Supls/24-25/00010	Supply of HDPE and GI pipes for extension of Sotti GFS	Quotation	Riztech Agro Company Ltd	21,874,000	High
4.	Bula/820/Wrks/24-25/00008	Extension of Samazi GFS in Bulegeni Subcounty	Quotation	Namunsi General Agencies Ltd	74,865,000	Medium
5.	Bula/820/Wrks/24-25/00009	Extension of Sotti GFS in Sotti Subcounty	Quotation	Mentor Technical Services Ltd	29,300,000	High
6.	Bula/820/Wrks/24-25/00010	Extension of Buwokadala GFS in Nabiwutuli Subcounty	Quotation	Doobal General Contractors Ltd	79,980,000	High
7.	Bula/820/Wrks/24-25/00011	Extension of Masira GFS in Bufumbo Subcounty	Quotation	Kamu Riverside Ent	59,073,000	Medium
8.	Bula/820/Wrks/24-25/00014	Construction of a 3 Classroom Block at Wokadala P/S	Quotation	Buluganya International Ltd	179,968,880	Medium
9.	Bula/820/Wrks/24-25/00016	Construction of an Agricultural Produce, Storage Facility in Bulegeni Subcounty	Quotation	Buluganya International Ltd	118,035,150	Medium
10.	Bula/820/Wrks/24-25/00017	Construction of an Agricultural Produce, Storage Facility in Bwikhonge Subcounty	Quotation	Lanten Technical Services (U) Ltd	117,795,270	Medium

11.	Bula/820/Supls/24-25/00017	Supply of Assorted Furniture and Office Cabinets for the New Administration Offices	Quotation	Anena Contractors Ltd	80,200,000	High
12.	Bula/820/Supls/24-25/00016	Supply and Delivery of ICT Equipment for Sisiyi Seed Secondary School under UGIFT 24/25-Lot 1	ODB	CGS General Ent Ltd	163,518,320	Satisfactory
13.	Bula/820/Supls/24-25/00016	Supply and Delivery of Science Equipment and Chemical Reagents for Sisiyi Seed Secondary School under UGIFT 24/25-Lot 2	ODB	Radson Consult (U) Ltd	53,041,275	High
14.	Bula/820/Wrks/24-25/00028	Partitioning of the main Registry and terrazzo finishing on stair cases and ramp of the ground floor. (Phase IV)	Quotation	African Construction Technicians and Constructors Ltd	50,000,000	Medium
15.	(From the procurement plan)	Surveying and tilting of 10 Health Centers	None	(From the procurement plan)	40,000,000	High
16.	Bula/820/Wrks/24-25/00028	Design, Supply and Installation of Micro-Scale Irrigation Equipment for Bulambuli District for 7 Farmers under Lot1, 2, 3, 4, 5, 6, & 7	Quotation	Rivan Engineering Uganda Ltd	214,475,000	Satisfactory
				Total	**1,476,888,111**	

Annex 3: 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.
MEDIUM	Procurements that were considered to have weaknesses which, although less likely to lead to material financial	**Planning:** Lack of initiation of procurements and confirmation of funds.	This implies committing the Entity without funds thereby causing domestic arrears.

RISK	DESCRIPTION	AREA	IMPLICATION
	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.	**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 covered by the contractor during contract implementation.	
LOW	Procurements with weaknesses where resolution within the normal management framework is considered	**Planning:** Lack of procurement reference numbers.	This leads to failure to track the procurements which leads to poor record keeping.

RISK	DESCRIPTION	AREA	IMPLICATION
	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.	**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.