PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS AUTHORITY

"Regulating for Results"

# COMPLIANCE INSPECTION REPORT FOR KABAROLE DISTRICT LOCAL GOVERNMENT FOR THE FINANCIAL YEAR 2023/2024

NOVEMBER 2025

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## ACRONYMS

| | |
|---|---|
| CAO | Chief Administrative Officer |
| DLG | District Local Government |
| ESHS | Environmental, Social, Health and Safety |
| ESMP | Environmental and Social Management Plan |
| FY | Financial Year |
| GCC | General Conditions of Contract |
| HC | Health Centre |
| LG | Local Government |
| Ltd | Limited |
| PDE | Procuring and Disposing Entity |
| PDU | Procurement and Disposal Unit |
| PPDA | Public Procurement and Disposal of Public Assets Authority |
| SCC | Special Conditions of the contract |
| UGFIT | Uganda Intergovernmental Fiscal Transfer |
| UGX | Uganda Shillings |
| WRKS | Works |

## EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority conducted a procurement and disposal inspection of your Entity that covered three sampled procurement transactions under the Financial Year 2023/2024 and a compliance inspection of three escalated cases by the Rwenzori Anti-corruption Coalition (RAC) on the Contract Monitoring System (CMS).

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

From the findings of the procurement and disposal inspection exercise, the performance of the Kabarole District Local Government for the Financial Year 2023/2024 was **Moderately Satisfactory** with an overall weighted average risk rating of **46.9%**. The risk rating was weighted to determine the overall risk level of the Entity as detailed in Chapter 3 of the inspection report.

**The following key exceptions were noted:**

1. The Entity implemented only 70% of the previous audit recommendations for FY 2022/23, leaving 40% not implemented contrary to Section 10 (1) (a) of the PPDA Act, Cap 205. Non-implementation of audit recommendations raises concerns about the Entity's commitment to improving its procurement processes, addressing identified risks, and ensuring accountability.

2. The Entity's procurement plan implementation rate stood at only 71% during Financial Year 2023/2024, equivalent to UGX 3,590,373,385, leaving a variance of UGX 1,442,283,475 (29%) unimplemented. Procurements worth UGX 1,442,283,475 were not implemented which denied service delivery to the intended beneficiaries.

3. The audit revealed that the Procurement and Disposal Unit lacked adequate storage space and disposal records which puts the Entity's critical documents at risk of loss, damage, unauthorized access, and tempering the integrity of its procurement process contrary to Section 44 (1) (c) of the PPDA Act, Cap 205. Inadequate storage of procurement and disposal records puts them at risk of loss, damage, unauthorised access, and tampering, thus compromising their integrity.

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

1. The Accounting Officer should:
    i. Establish a mechanism for implementing the Authority's audit recommendations within the specified time frame in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205.;
    ii. Institute quarterly procurement plan reviews to align planned procurements with actual procurements implemented. Any significant changes should be formally approved and reflected in the updated procurement plan in accordance with Regulation 4 of the PPDA (Procurement Planning) Regulations, 2023;

iii. Provide a secure storage facility and training on record storage best practices for the Procurement and Disposal Unit staff to ensure compliance with Section44(1) of the PPDA Act, Cap. 205.

2. The Head Procurement and Disposal Unit should ensure that the Evaluation Committee members strictly adhere to the evaluation criteria in the bidding document in accordance with Section 76 (3) of the PPDA Act, Cap 205.

A recommended action plan for Kabarole District Local Government is on page 23 of this report.

## CHAPTER ONE: INTRODUCTION

### 1.1 Background

The Public Procurement and Disposal of Public Assets Authority carried out a compliance inspection of Kabarole District Local Government that covered a representative sample of six procurement transactions under the Financial Year 2023/2024. The inspection involved a review of 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 attendant Regulations.

### 1.2 Objective of the compliance inspection

The overall objective of the procurement and disposal inspection was to assess and establish the degree of compliance of the Kabarole District Local Government procurement system and processes with the provisions of the PPDA Act, Cap. 205, and the attendant Regulations and assess the level of procurement performance over the inspection period.

The specific objectives of the inspection were:

i. To establish the level of compliance of the Entity with the provisions of the PPDA Act, Cap 205, and the Attendant Regulations with regard to the performance of the procurement structures and conduct of the procurement processes;
ii. To assess the degree of compliance of the Entity's disposal processes with the provisions of the PPDA Act, Cap 205, and the Attendant Regulations;
iii. To assess the level of efficiency and effectiveness in contract implementation including the application of Environmental, Social, Health and Safety (ESHS) requirements; and
iv. To assess the status of three escalated cases by the Rwenzori Anti-corruption Coalition (RAC) on the Contract Monitoring System (CMS).

### 1.3 Structure of the Entity

The key players in the procurement structure at Kabarole District Local Government include the Chief Administrative Officer, who serves as the Accounting Officer; the Procurement and Disposal Unit; the Contracts Committee; and the User Departments

Section 28 of the PPDA Act, Cap 205, assigns overall responsibility for the successful execution of procurement, disposal, and contract management within a Procuring and Disposing Entity to the Accounting Officer. The Accounting Officer of Kabarole District Local Government during the Financial Year under review was the Chief Administrative Officer (CAO), Mr Stephen Rubaihayo.

Section 29 (1) of the PPDA Act, Cap. 205 provides that a Contracts Committee shall be composed of the members specified in Schedule 4 to the Act. Schedule 4 requires the Contracts Committee of a Procuring and Disposing Entity to consist of five members, namely: a chairperson, a secretary, and three other members. During the period under review, the Entity's Contracts Committee was fully constituted, as detailed in Table 1 below.

**Table 1: List of Contracts Committee members**

| No. | Name | Position | Date of Appointment | Title |
|---|---|---|---|---|
| 1. | Mr. Brian Kisembo | Chairperson | 14th February 2022 | Clinical Officer |

| | | | | |
|---|---|---|---|---|
| 2. | Mr. Joseph Kazooba | Member | $14^{th}$ February 2022 | ICT Officer |
| 3. | Mr. Jamie Kakunguru | Member | $04^{th}$ March 2025 | Senior Probation Officer |
| 4. | Ms. Monica Tusiime | Member | $04^{th}$ March 2025 | Asst. Engineering Officer |
| 5. | Ms. Harriet Awgwena | Member | $14^{th}$ February 2022 | Senior Education Officer |

Section 28 (1) (c) of the PPDA Act, Cap. 205 authorises the Accounting Officer to establish a Procurement and Disposal Unit staffed at an appropriate level. The Authority noted that the Entity's Procurement and Disposal Unit was fully staffed with two staff members, including a Senior Procurement Officer – Ms Christine Kabanyaka and a Procurement Officer – Mr Robert Byaruhanga.

### 1.4 Scope of the Compliance Inspection

PPDA carried out the procurement and disposal compliance inspection of the Kabarole District Local Government from $10^{th}$ March 2025 to $12^{th}$ March 2025. The exercise covered a sample of 6 procurement transactions worth UGX 6,228,870,701 conducted during the Financial Year 2023/2024. The list of sampled transactions is contained in **Annex C**.

### 1.5 Methodology

Kabarole District Local Government was notified about the upcoming exercise on $5^{th}$ March 2025. A sample of six procurement transactions was selected based on stratified random sampling using Contracts Committee minutes, the contracts register, CMS and quarterly procurement and disposal reports.

Two Senior Performance Monitoring Officers conducted the exercise under the supervision of the Regional Manager- Western Region. During the exercise, the team examined records and documents for each of the six sampled procurement transactions and also reviewed the procurement plan for the Financial Year 2023/2024. The team also carried out physical verification of the projects on $13^{th}$ March 2025.

On completion of data collection, members of the team met with various stakeholders such as the Accounting Officer, Contracts Committee members, Procurement and Disposal Unit staff, and User Department representatives to discuss and get clarifications on some of the preliminary findings. A debrief meeting was held with the Accounting Officer on **$12^{th}$ March 2025** to share the preliminary findings. A management letter was sent to the Entity on **$14^{th}$ July 2025** with a request to submit a management response by **$17^{th}$ July 2025,** which was submitted on **$08^{th}$ August 2025**. The inspection report presents the key findings and conclusions arising from the inspection.

### 1.6. Reporting

Reporting is in a format that identifies the findings by exception, the level of risk and the recommendations. The procurements are rated in four categories according to the weakness identified namely; high risk, medium risk, low risk and satisfactory. The definition of the risk rating is in **Annex B.**

## CHAPTER TWO: FINDINGS OF THE AUTHORITY

### 2.1 COMPLIANCE BY THE ENTITY WITH THE GENERAL PROVISIONS OF THE PPDA ACT, CAP 205, AND ATTENDANT REGULATIONS.

#### 2.1.1 Failure to fully implement the previous PPDA audit recommendations

Section 10 of the PPDA Act, Cap. 205 requires Procuring and Disposing Entities to act on the Authority's recommendations. Kabarole District Local Government did not implement three of the ten audit recommendations for the Financial Year 2022/2023, representing a 30% non-implementation rate. The status of implementation is given in Table 2 below:

**Table 2: Status of implementation of previous audit recommendations**

| No | Recommendation | Implementation Status | Response |
|---|---|---|---|
| 1. | The Contracts Committee should where the best evaluated bidder fails to furnish the performance security within the specified time, award the contract to the next best evaluated bidder in accordance with Regulation 12(3) of the PPDA (Contracts) Regulations, 2023. | Not Implemented | *This has been noted for future implementation* |
| 2. | The Procurement and Disposal Unit should include requirements on beneficial ownership for companies through requiring bidders to attach company forms to their bids in accordance with PPDA Circular No. 4 of 2022 on submission of beneficial ownership information for firms that are awarded Government Contracts. | Not Implemented | *This has been noted for future implementation* |
| 3. | The Procurement and Disposal Unit should Liaise with the User Departments to undertake assessment of the impact of the desired procurements to the environment and people and address these through inclusion of mitigation measures in the statements of requirements, making necessary cost provisions, evaluation criteria and contract terms for example; requiring bidders to submit Environmental and Social Management plans, requiring environmental and social specialists among technical staff, and conducting project screening in accordance with Section 61A of the PPDA Act, Cap 205. | Not Implemented | *This was a requirement in the bidding document but the bidders did not take seriously and has been noted for consideration.* |

**Implication**

Non-implementation of audit recommendations raises concerns about the Entity's commitment to improving its procurement processes, addressing identified risks, and ensuring accountability.

**Recommendation**

The Accounting Officer should establish a mechanism for implementing the Authority's audit recommendations within the specified time frame in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205.

### 2.1.2 Inadequate storage and poor record keeping of past procurement and disposal files

Section 44 (1) of the PPDA Act, Cap. 205 requires the Procurement and Disposal Unit to maintain and archive records of the procurement and disposal process for seven years. However, the Inspection established poor storage of procurement and disposal records. These records were haphazardly stacked on shelves and vulnerable to unauthorised access, compromising their integrity and security, as shown in Figure 1 below:

**Figure 1: Poor storage of procurement and disposal action files**

The above photos, taken on 12th March 2025, show procurement records scattered all over the floor in the Procurement and Disposal Unit.

**Implication**

Inadequate storage of procurement and disposal records puts them at risk of loss, damage, unauthorised access, and tampering, thus compromising their integrity.

**Management Response**

*Management noted the observation and stated the Accounting Officer has provided secure storage and the storage space is enough.*

**Authority's comment**

The Authority notes the Entity's response. However, there was no proof of this secure storage space attached to the responses. Therefore, the finding and the recommendation stand.

**Recommendations**

The Accounting Officer should provide a secure storage facility and training on record storage best practices for the Procurement and Disposal Unit staff to ensure compliance with Section 44 (1) of the PPDA Act, Cap. 205.

### 2.1.3 Procurement Plan Implementation.

Section 60 (2) of the PPDA Act, Cap. 205 requires Procuring and Disposing Entities to plan their procurement and disposal activities rationally. Section 60 (7) of the PPDA Act, Cap. 205 empowers Procuring and Disposing Entities to review and update their procurement plans quarterly and in any other case, wherever necessary. Kabarole District Local Government implemented only 71% of the procurement plan as detailed in Table 3 below;

**Table 3: Procurement Plan Implementation**

| | |
|---|---|
| Total procurement plan value inclusive VAT (UGX) | 5,032,656,860 |
| Total procurement spend value inclusive VAT (UGX) | 3,590,373,385 |
| Procurement Plan Implementation Rate | 71% |
| Procurement Plan Implementation Variance (UGX) | 1,442,283,475 |

Source: Entity's updated procurement plan and monthly procurement reports submitted to the Authority

**Implication**

Procurements worth UGX 1,442,283,475 were not implemented which denied service delivery to the intended beneficiaries.

**Management Response**

*Management noted the observation and stated that the procurement plan was reviewed by the Entity and updated in instances where some procurements were not implemented due to IPF's.*

**Authority's comment**

The Authority notes the Entity's response. However, the Entity did not share the updated procurement plan. Therefore, the finding and the recommendation stand.

**Recommendation**

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

### 2.1.4 Usurping powers of the Accounting Officer

Section 28 (f) of the PPDA Act, Cap. 205 requires the Accounting Officers to certify the availability of funds to support the procurement or disposal activities. The Inspection established that in the procurement for the construction of a two- classroom block at Busaiga Primary School in Harugongo Sub County worth UGX 102,105,400, the Deputy CAO, Mr. Balaba Swaib usurped the role of the Accounting Officer by confirming funding with no proof of delegation.

**Implication**

The unauthorised assumption of the Accounting Officer's statutory responsibility to certify the availability of funds undermines the integrity and accountability of the procurement process, weakens internal controls, and exposes the Entity to the risk of unauthorised procurement commitments. This may result in procurements being undertaken without the Accounting Officer's knowledge, leading to budget overruns, accumulation of domestic arrears, financial mismanagement, and non-compliance with the PPDA Act, Cap. 205.

**Management Response**

*Management noted the observation and stated that the Accounting Officer had delegated his duties to the Deputy CAO (Balaba Swaibu).*

**Authority's Comment**

The Entity did not provide proof of this delegation; hence, the query was maintained.

**Recommendation**

The Accounting Officer should exercise the statutory responsibility of certifying the availability of funds or formally delegate the function in writing to an authorised officer. Any delegation of this function should be properly documented in accordance with Section 41 (a) of the PPDA Act, Cap. 205.

**2.1.5 Issuance of poorly drafted solicitation documents**

Regulation 62 (1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023 requires that the bidding documents shall state the date up to which a bid shall be valid.

Section 66 of the PPDA Act, Cap. 205 requires Procuring and Disposing Entities to take into account environmental protection, social inclusion and stimulating innovation for each Procurement. The Inspection established that the solicitation documents of two procurement transactions worth UGX 286,319,665 were poorly drafted, with inadequate information on bid validity and ESHS requirements as detailed in Table 4 below:

**Table 4: Procurements with inadequate solicitation documents issued**

| No. | Subject of procurement | Amount (UGX) | PPDA Findings | Response |
|---|---|---|---|---|
| 1. | Construction of a two- classroom block at Busaiga Primary School in Harugongo Sub County | 102,105,400 | Bids were to be valid for up to 90 days but the actual date of bid validity expiry was not stated. | *Management noted the observation and pledged to improve in future.* |
| 2. | Construction of a staff house at Irihura HC III in | 184,214,265 | Inadequate ESHS Risk Assessment in bidding document Under ITB (1) (i) of the bid data sheet, the Entity did not indicate the environmental and social risks required to enable the bidders to prepare an Environment and Social Management Plan (EMPS) to address the risks contrary to Section 66 of the PPDA Act, Cap. 205. | *Management noted the observation and pledged to address the risks of environment and social Management plan (EMPS)* |
| | **Total** | **286,319,665** | | |

**Implication**

Poorly drafted solicitation documents create ambiguity in the procurement process, resulting in inconsistent interpretation of requirements by bidders, non-responsive bids, and reduced competition. The omission of key information such as bid validity periods and Environmental, Social, Health and Safety (ESHS) requirements increases environmental and social risks, and ultimately compromises value for money.

**Recommendations**

The Contracts Committee should:

i. Scrutinise all sections of the bidding documents for completeness and appropriateness before approving them for issue in accordance with Section 30 (e) of the PPDA Act, Cap. 205; and
ii. Ensure that bidding documents state the date up to which a bid shall be valid in accordance with Regulation 62 (1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

### 2.1.6 Non-Compliance with Beneficial Ownership Declaration

PPDA Circular No. 1 of 2021 requires Procuring and Disposing Entities to submit beneficial ownership information for awarded contracts in their monthly reports to the Authority. The Entity did not enforce the requirement during the financial year under review.

**Implication**

This non-compliance increases the risk of corruption, fraud, and tax evasion by the ultimate beneficiaries of company proceeds.

**Management response**

*Management noted the observation and stated that this had not been considered however noted for future implementation.*

**Recommendation**

The Head, Procurement and Disposal Unit should require all bidders to submit their Beneficial Ownership Declaration as part of the bidding forms in accordance with the PPDA Circular No. 1 of 2021.

## 2.2 COMPLIANCE OF THE ENTITY'S DISPOSAL PROCESS WITH THE PROVISIONS OF THE PPDA ACT, CAP 205, AND PPDA REGULATIONS, 2023

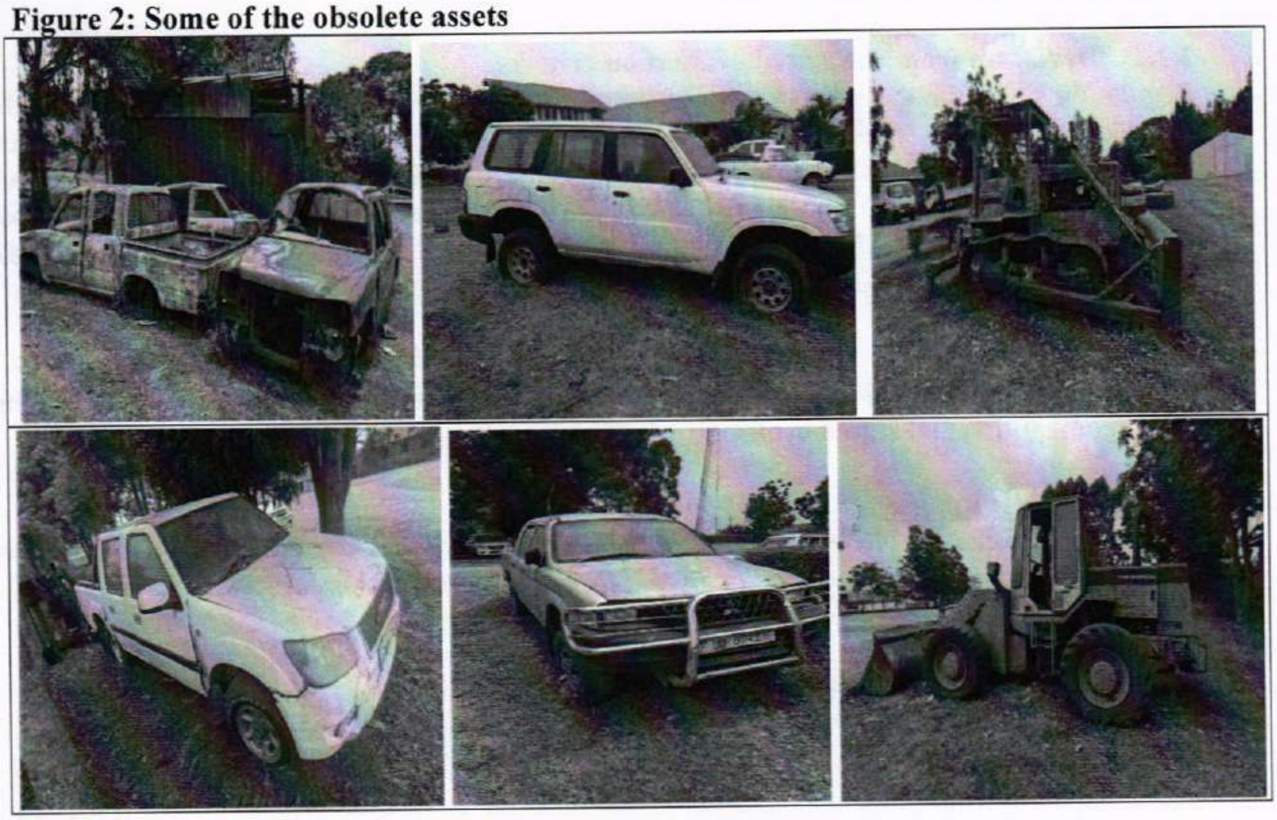
Kabarole District Local Government conducted a disposal process for some of the items identified by the Board of Survey report for the Financial Year 2022/2023. However, the Authority found some exceptions for the Entity's attention as detailed below;

### 2.2.1 Failure to fully dispose of obsolete assets

Regulation 2(1) of the PPDA (Disposal of Public Assets) Regulations, 2023 requires the Accounting Officer, in each financial year, to undertake a review of the public assets of a Procuring and Disposing Entity and identify assets due for disposal in the subsequent financial year.

The inspection revealed that although the Entity had undertaken disposal of some obsolete assets, it had not fully implemented the recommendations of the Board of Survey Report for the Financial Year 2022/2023, as some identified obsolete assets remained undisposed. This indicates gaps in the Entity's asset management and disposal processes, which may result in continued retention of idle, obsolete, or unusable assets, increasing the risk of loss of value, storage costs, and inefficient utilisation of public resources. The pictures are as shown in Figure 2 below;

**Figure 2: Some of the obsolete assets**



**Implication**

This may result in the continued accumulation of idle and unusable assets, leading to inefficient utilisation of storage space, increased maintenance and security costs, and loss of potential residual value. It may also expose the Entity to risks associated with mismanagement of public assets and failure to achieve value for money from its asset disposal process.

**Management response**

*Management noted the observation and stated that disposal was conducted as per the board of survey recommendations and sometimes were not disposed off due to the following reasons;*

- *Three pick-up scraps were not disposed because the Entity did not have the weighing scale to measure the exact weight of each pick up.*
- *Faw dump truck was advertised but did attract bidders.*
- *Nissan patrol was recommended for boarding off however at the time of disposal was under repair and later was used.*
- *Caterpillar bull dozer was not recommended for disposal.*
- *JMC Isuzu was operational at the time of disposal.*
- *Mitsubish pick up was not recommended for disposal that Financial Year.*
- *Fiat hitachi wheel loader did not have ownership.*

**Recommendation**
The Accounting Officer should implement the recommendations of the Board of Survey Report by completing the disposal of all identified obsolete assets and establish mechanisms for timely review and disposal of obsolete assets.

### 2.2.2 Deviation from the stated evaluation criteria.

Regulation 5 (1) of the requires the evaluation committee to conduct evaluation of bids in accordance with the evaluation criteria specified in the bidding documents. The Inspection established that the Evaluation Committee ignored a key requirement in the evaluation criteria that required bidders to submit four size passports as part of the evaluation process in the Disposal of Nissan Hard body worth UGX 8,400,000 to Joan Kisembo; four bidders out of the 14 bidders that had submitted were passed despite failing to attach passport photos to their bids.

**Implication**
This undermines the integrity and transparency of the procurement process, potentially leading to unfair competition and biased decision-making.

**Management Response**
*Management noted the observation and stated that the Entity had passport photos but filled onto different copy of bids at the time of audit and these were on different files.*

**Authority's comment**
The Entity did not provide this evidence.

**Recommendation**
The Evaluation Committee should strictly adhere to the evaluation criteria stated in the bidding document in accordance with Regulation 5 (2) of the PPDA Evaluation 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 Non-Compliance with contractual requirements on submission of Performance Securities

According to special terms to contract GCC 61.1, the contractor was required to submit a 10% Performance security to be submitted within 21 days from the date of contract signing in the procurement of a contractor for Construction of a two- classroom block at Busaiga Primary School in Harugongo Sub County worth UGX 102,105,400. The Authority noted that the contractor did not submit a performance security during the entire implementation of the project.

**Implication**
The Entity may not be protected from non-performing firms.

**Management response**
*Management noted the observation and pledged that this could be done for future improvement.*

**Recommendation**

The Contract managers should ensure that Performance Securities are valid for the period specified in the bidding documents in accordance with Regulation 11 (3) (c) of the PPDA (Contracts) Regulations 2023.

### 2.3.2 Delayed procurement processes

Section 51 of the PPDA Act. Cap. 205 requires all procurement and disposal be conducted in a manner that promotes economy, efficiency and value of money. The inspection revealed an average delay of 99 days in three procurements worth UGX 3,996,458,555 as shown in Table 5 below:

**Table 5: Procurements whose planned timelines were exceeded during implementation**

| No | Subject of procurement | Amount (UGX) | Planned procurement duration | Actual Procurement Duration | Procurement time overrun |
|---|---|---|---|---|---|
| 1. | Construction of Kicwamba Seed School in Kicwamba Sub County | 3,710,138,890 | 540 days | 780 days | 240 days |
| | **Management response**<br>*This was caused by the delay to get no objection from the Ministry of Education* | | | | |
| 2. | Construction of a two- classroom block at Busaiga Primary School in Harugongo Sub County | 102,105,400 | 35 days | 88 days | 54 days |
| | **Management response**<br>*This was as a result of delay to receive the funds.* | | | | |
| 3. | Construction of a staff house at Iruhura HC III in Kasenda SC | 184,214,265 | 35 days | 136 days | 102 days |
| | This was as a result of delay to receive the funds. | | | | |
| **Total/average** | | **3,996,458,555** | | | **99 days** |

**Implication**

The Entity has planned procurement timelines were overly ambitious and posed a significant risk to effective service delivery, potentially compromising the quality of services provided to the community.

**Recommendation**

1. The Procurement and Disposal Unit should efficiently implement all procurement processes in accordance with Section 51 of the PPDA Act, Cap 205.
2. The User Departments should set realistic timelines for project implementation so as to achieve effective service delivery.

### 2.3.3 Failure to effectively report on the implementation of the Environmental, Social, Health, and Safety Safeguards (ESHS) in the procurements

Section 66 of the PPDA Act, Cap 205 states that "A procuring and disposing Entity shall for each procurement take into account environmental protection, social inclusion and stimulating innovation, as may be prescribed".

The inspection found that although ESHS aspects had been incorporated in the bills of quantity in all the six sampled procurements worth UGX 6,228,870,701 *(Annex A)*, reporting on the implementation of the ESHS requirements was inadequate, as detailed below:

i. There were no progress reports with pictorial evidence indicating that the contractors adhered to these requirements during contract execution; and

ii. There was no evidence of issuance of a Certificate of Environmental and Social Management Compliance by the Environment Officer and Community Development Officer so as to certify that the implemented works were compliant with the agreed Environmental Social Management Plan (ESMP).

**Implications**

- This casts doubt on whether the projects achieved the expected outputs in line with the ESMP.
- Non-adherence to ESHS can lead to serious risks and negative impacts to the environment, contractors' staff, staff of the Entity and the community where the project is undertaken.

**Management response**

*Management noted the observation and stated that the Certificate/report of Environmental and Social Management Compliance by the Environment Officer and Community Development Officer, to certify that the implemented works were attached on payment vouchers at the time of audit. However, the Entity did not adduce evidence to this effect.*

**Recommendations**

1. The Head of Internal Audit and Head of Finance should ensure that no payment is effected in the absence of a certificate of environmental and social management compliance to ensure the implementation of ESMPs.
2. The Accounting Officer should instruct the District Environmental Officer and the District Community Development Officer to always prioritize enforcement of the Environmental, Social, Health and Safety Standards so as to safe guard the environment and the neighboring community from the negative impacts arising from the projects and to further safe guard the workers on site from the risk of injuries arising from accidents in accordance with Section 66 of the PPDA Act, Cap 205.

### 2.3.4 Compliance Inspection into the Escalated case through the Contract Monitoring System (CMS)

The Public Procurement and Disposal of Public Assets Authority (PPDA) in collaboration with the Deutsche Gesellschaft für Internationale Zusammenarbeit (GIZ) established a framework for citizen engagement in monitoring of government programs through a Contract Monitoring System which provides a safe, centralized way to track and manage reports on ongoing government projects. In this, Civil Society Organizations (CSOs) monitor ongoing government projects in real time and upload their findings on the System. These findings are then reviewed and promptly acted upon by PPDA.

The Authority undertook a compliance inspection into three escalated cases worth UGX 6,228,870,701, from the Rwenzori Anti-corruption Coalition (RAC) in Kabarole District Local Government whose issues had not been resolved at the Entity level. The main objective of the inspection was to establish interventions to promote effective service delivery in accordance with Section 8 (i) of the PPDA Act, Cap. 205. According to RAC, there was slow progress in the implementation of the projects, with a likelihood of the contractors, failing to deliver within the contractual period. The Authority carried out an inspection alongside a visit to the site on 11th March 2025 as detailed in Table 6 below:

### 2.3.5 Construction of Kicwamba Seed Secondary School

**Table 6: Contract summary for the Construction of Kicwamba Seed Secondary School**

| | |
|---|---|
| Contract Reference No. | MOES/UGIFT/WRKS/21-22/00002 Lot 14 |
| Contract Title | Construction of Kicwamba Seed Secondary School |
| Name of Contractor | Karobwa Engineering Services Limited |
| Method of procurement | Open National Bidding |
| Type of Contract | Ad measurement |
| Contract Price (UGX) | 3,710,138,890 |
| Contract Signing Date | 16th January 2023 |
| Site handover date | 16th January 2023 |
| Original Contract end date | 17th September 2024 |
| Contract Period | 18 calendar months |
| Time utilized | 26 calendar months |
| Defects Liability Period | 12 months |
| Project Manager | District Engineer |
| Progress as of 11th March 2025 | Time progress – 145%<br>Physical progress - 55% (Estimated)<br>Financial progress – 64% |
| **Payments made** | |
| Advance Payment | 1,113,041,667 |
| Certificate 1 | 1,086,019,526 |
| Certificate 2 | 175,850,090 |
| **Total Payments made** | **2,374,911,283** |

**Figure 3: Construction of Kabarole District Headquarters Phase III in Busoro Sub County**

The Authority found the following anomalies from the contract implementation:

**a) Delay to submit a Performance Security**

Clause 61.1 of the General Conditions of the Contract required the contractor to provide a Performance Security and an Environmental and Social (ES) Performance Security within 21 calendar days of signing the contract.

The Authority found that the contractor failed to meet the requirement. The contract was signed on 16th January 2023 and the 21 calendar days were due on 15th February 2024 but the contractor submitted the securities on 19th May 2024 there by resulting in a 93 days delay.

**Implication**

The Entity had no recourse for damages in case of contract non-performance from the contractor.

**Management Response**

*Management noted the observation and stated that the contractor delayed to submit the performance security due to bank procedures.*

**Recommendation**

The Contract Manager should ensure that the provider meets all the performance or delivery obligations following the terms and conditions of the signed contract in accordance with Regulation 52 (3) (a) (i) of the PPDA (Contract) Regulations, 2023.

**b) Delay to commence the works**

The Special Conditions of the Contract stated the contract start date as issuance of commencement letter from the employer. The Clerk of work's status update report dated 29th March 2024 indicated that the civil works had not commenced a month after the site handover. The inspection revealed that although the site had been commissioned and handed over on 29th February 2024, the contractor had not mobilized and started work a month later.

**Implication**

Delayed commencement affects the ability of the contractor to complete the works within the contracted time.

**Management Response**

*Management noted the observation and stated that was a delinquent in design discovered during implementation that the design team had to amend thus causing the delays to the contractor.*

**Recommendations**

The Contract Manager should require the contractor to issue early warnings of any events that are likely to cause delayed completion and plans on how to handle the events for the Project Manager to issue resultant instructions in accordance with the early warning procedure in Clause 41 of the General Conditions of the Contract.

**c) Slow progress of works**

Section 51 of the PPDA Act, Cap. 205 requires all procurement and disposal to be conducted in a manner that promotes economy, efficiency and value for money. The Authority found that as of 12th March 2025, Karobwa Engineering Services Limited had achieved 55% of the contracted work, despite receiving 64% of the contract value. The project timeline had also overrun by 45%. The contractor has on two occasions requested for contract extensions and they have been granted by the Entity. The latest one expires on 30th April 2025 yet upon physical verification, there was no technical person on site and no works being undertaken.

**Implication**

This has delayed the delivery of much-needed education services to the intended beneficiaries.

**Management Response**

*Management noted that the slow progress was due to the Contractor having many sites for construction under UGFIT.*

**Recommendation**

The Contract Manager should always provide updates on the progress of the works and institute strategies to have the project completed within the original timeline.

### 2.3.6 Upgrading of Kicwamba and Iruhura HC II To III

**Table 7: Contract summary for Upgrading of Kicwamba and Iruhura HC II To III**

| | |
|---|---|
| Contract Reference No. | MOH/UGIFT/WRKS/21-22/00013/13-28 Lot 24 |
| Contract Title | Upgrading of Kicwamba and Iruhura HC II to III |
| Name of Contractor | Karobwa Engineering Services Limited |
| Method of procurement | Open National Bidding |

| | |
|---|---|
| Type of Contract | Ad measurement |
| Contract Price (UGX) | 1,297,967,200 |
| Contract Signing Date | 30th May 2022 |
| Site handover date | 14th September 2022 |
| Original Contract end date | 30th January 2023 |
| Contract Period | 8 calendar months |
| Time utilized | 24 calendar months |
| Defects Liability Period | 12 months |
| Project Manager | District Engineer |
| Progress as of 11th March 2025 | Time progress – 300%<br>Physical progress - 100%<br>Financial progress – 90% |
| **Payments made** | |
| Advance Payment | 389,390,161 |
| Certificate 1 | 272,003,730 |
| Certificate 2 | 195,215,784 |
| Certificate 3 | 149,757,552 |
| Certificate 4 | 161,489,350 |
| **Total Payments made** | **1,167,856,577** |

**Figure 4: Upgrade of Kicwamba Health Center II to Health Center III**

The Authority found the following anomalies from the contract implementation:

**a) Delay to commence the works**

The Special Conditions of the Contract stated the contract start date as issuance of commencement letter from the employer. The Clerk of work's status update report dated 29th March 2024 indicated that the civil works had not commenced a month after the site handover. The inspection revealed that although the site had been commissioned and handed over on 29th February 2024, the contractor had not mobilized and started work a month later.

**Implication**

Delayed commencement affects the ability of the contractor to complete the works within the contracted time.

**Management Response**

*Management noted the observation and stated that the delays were due to the Contractor having financial problems but the project was completed.*

**Recommendations**

The Project Manager should require the contractor to issue early warnings of any events that are likely to cause delayed completion and plans on how to handle the events for the Project Manager to issue resultant instructions in accordance with the early warning procedure in Clause 41 of the General Conditions of the Contract.

**b) Slow progress of works**

The Authority found that there was slow progress of works where the planned completion date was 30th January 2023 yet actual works were completed on 20th June 2024.

**Implication**

This delayed service delivery of much-needed health services to the intended beneficiaries.

**Management Response**

*Management noted the observation and stated that the delays were due to the Contractor having financial problems but the project was completed.*

**Recommendation**

The Accounting Officer should institute mechanisms to have projects completed within the original timelines.

**c) Failure to renew advance security bond**

The Authority found that the advance security bond furnished by Karobwa Engineering Services Limited Ref. No CRDB/MAPEERA/TF/15.09/06/2022 expired on 15th September 2022 before the full recovery of the advance payment. Despite a written communication to the Director of Karobwa Engineering Services Limited by the Accounting Officer dated 28th November 2022, there was no advance payment security renewal.

**Implication**

This puts the Entity at risk of a contractor absconding from the site before recovery of the full advance payment.

**Management Response**
*Management noted the observation and pledged that this could improve in future.*

**Recommendation**
The Chief Finance Officer should ensure that all advance payment certificates are renewed before they expire.

**d) Failure to handover the project to the end users**
The Authority found that works for the upgrade of Kicwamba Health Center II to III was completed on 14th June 20224 but by physical verification on 11th March 2025, the health center was locked and still not in use.

**Implication**
- This delays service delivery of much-needed health services to the intended beneficiaries and compromises achievement of value for money.
- Delayed handover of projects denies the users enough time to identify defects within the defect's liability period.

**Management Response**
*Management noted the observation and stated that it was true there was delayed hand over to a number of activities in the District at the time of audit. However, it has been handed over and in operation.*

**Recommendation**
The Accounting Officer should always handover all completed projects to the end users as soon as they are completed so that defects can be identified and rectified before defects liability period expiry.

### 3.4.3 Construction of Kabarole District Head Quarters Phase III in Busoro Sub County

**Table 8: Contract summary for the Construction of Kabarole District Head Quarters Phase III in Busoro Sub County**

| | |
|---|---|
| Contract description | Construction of Kabarole District Head Quarters Phase III in Busoro Sub County |
| Contractor | Shelter Tech Services Ltd |
| Procurement Reference | KABR841/wrks/24-25/00001 |
| Project Manager | District Engineer |
| Contract Price | 926,045,946 |
| Contract Signature | 19th August 2024 |
| Contract start date | 26th August 2024 (7 days after contract signing) GCC 1.1 (ee) |
| Time of completion | 6 months (GCC 22.1) |
| Defects liability period | 365 days |
| Intended completion date | 26th February 2025 |
| Revised completion date | 25th May 2025 |
| Time elapsed | 7 months |
| Time progress | 116% |
| Physical progress to date | 32% |
| Planned physical progress | 100% |

| | |
|---|---|
| Advance payment | 185,209,100 |
| IPC 1 | 134,835,786 |

**Figure 5: Construction of Kicwamba Seed School**

The Authority found the following anomalies from the contract implementation:

**a) Slow progress of works.**

Initial completion date was six months from the date of site possession that is 26th February 2025. Due to the slow progress of the works, the intended completion date was extended to 25th May 2025. According to the progress report dated 13th December 2024, it was noted the contractor only had performed 9% of the works against 66.7% time elapsed. At the time of contract extension on 21st February 2025, the contractor was only at 24%.

**Implication**

This delayed service delivery of much-needed health services to the intended beneficiaries.

**Management Response**

*Management noted the observation and stated that the Contractor had sighted variations in earth works due to the site terrain which were later submitted to the Ministry, these have not yet been approved up to date.*

**Recommendation**

The Entity should follow up with the Ministry to ensure that the variations are approved in a timely manner.

**b) Delayed completion of works.**

The Authority noted that the contract was signed on 19th August 2024 with a commencement date 26th August 2024 (7 days after contract signing) in accordance to clause GCC 1.1 (ee) and a project completion date of 26th February 2025. However, by the time of the physical verification on 12th March 2025, the project was at 34% physical completion against a time progress of 116%.

**Implication**

Delayed contract implementation leads to delayed delivery of the much-needed services to the intended beneficiaries and is a sign of inefficiency of the procurement function.

**Management Response**

*Management noted the observation and stated that the Contractor had sighted variations in earth works due to the site terrain which were later submitted to the ministry, these have not yet been approved up to date.*

**Recommendations**

Contract managers should ascertain that the providers meet all their performance or delivery obligations following the terms and conditions of the contract in accordance with Regulation 52 (3) (a) (i) of the PPDA (Contracts) Regulations, 2023.

**c) Failure to pay site workers**

During a site visit on 12th March 2025, the Authority found that locals working as masons and builders for Shelter Tech Services Ltd had reportedly not been paid for more than three months. on the day of physical verification, the Audit team found a supposed demonstration by the workers at the site office.

**Implications**

- Workers are demotivated resulting in slow progress and delayed service delivery.
- Workers could sabotage the work resulting in shoddy work.

**Management Response**

*Management noted the observation and stated that the Labour Officer intervened and the workers were paid.*

**Recommendations**

1. The Accounting officer should ensure that Shelter Tech Services Ltd pays the local villagers working as masons and builders their outstanding wages and that all the contract obligations are completed before the expiry of the contract in accordance with Regulation 52 (3) (1) (a) (vi) of the PPDA (Contracts) Regulations, 2023.
2. The Community Development Officer should regularly visit the site to address any labor issues that may arise.

**d) Lack of Insurance Coverage for the workers**

Clause 18.1 of the General Conditions of Contract stated that the minimum cover for insurance of the workers, works, plant, and materials was the Contractor providing insurance cover for workers (Workman's Compensation Policy).

Although the audit team was furnished with the procurement action file, there was no copy of the workman's compensation policy.

**Implication**
Lack of insurance cover puts the contractor's personnel at risk of lack of compensation in case of accidents and injury on site. It also demotivates workers who will desist from doing risky jobs.

**Management Response**
*Management noted the observation and stated that this would improve in future.*

**Recommendation**
The Contract Manager should obtain a copy of the Workman's Compensation Policy from the contractor and ensure it is filed in the contract management file in accordance with Clause 18.1 of the General Conditions of Contract.

**e) Failure to submit program updates**
GCC 36.3 of the Special Conditions of the Contract stated that 'The period between program updates is seven days. The amount to be withheld for late submission of an updated program is 0.1% of the contract price (UGX 926,045). However, there was no evidence to indicate that the contractor, Shelter Tech Ltd submitted the program updates and that the Entity applied the penalty for failure to submit program updates for the entire contract duration.

**Implication**
A lack of program updates implies that any changes in timelines, resource mobilisation and scope are not reflected in the work methodology to keep the contract timelines in check.

**Management response**
*Management noted the observation and stated that thee updated program had been submitted. However, this evidence was not availed to the Authority.*

**Recommendations**
1. The Contract Manager should going forward follow up with the contractor, Shelter Tech Limited to ensure that all documentation in accordance with the terms and conditions of the contract are submitted as stipulated under Regulation 52 (3) (ii) of the PPDA (Contracts) Regulations, 2023 and specifically the conditions stated under GCC 36.3 of the Special Conditions of the Contract are adhered to and the penalty is applied in case of non-compliance.
2. The Accounting Officer should task the Project Manager explain why the requirement of submission of program updates was not enforced as was required under SCC 36.3 of the Contract.

**f) Failure to effectively incorporate the Environmental, Social, Health, and Safety Safeguards.**
The Authority found irregularities in implementation of ESHS requirements in the Construction of Kabarole District Headquarters Phase III in Busoro Sub County as below;
i. There was no environmental social and health screening conducted;
ii. The detailed activities to be undertaken under environmental and social safeguards were not indicated in the bills of quantities, only a lumpsum figure of UGX 2,000,000 was put; and

iii. Reporting on the implementation of the ESHS requirements was inadequate, as there were no progress reports with pictorial evidence indicating that the contractors adhered to these requirements during contract execution

**Implication**

Failure to effectively implement ESHS safeguards exposes the communities and environment where the projects are located to the hazards ascending from the projects.

**Management Response**

*Management noted the observation and stated that this would improve in future.*

**Recommendation**

The Procurement and Disposal Unit should liaise with the User Departments to identify the environmental and social risks for each procurement, incorporate these in the statements of requirements, and ensure that their implementation is effectively monitored to promote sustainable procurement in accordance with Section 66 of the PPDA Act, Cap. 205.

## CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

This section presents graphically the compliance inspection scores.

### 3.1. Overall Compliance Inspection Conclusion

The performance of Kabarole District Local Government for the Financial Year 2023/2024 was **Moderately Satisfactory,** with an overall weighted average risk rating of **46.9%.**

### 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 detailed in Table 9 below:

**Table 9: Risk Score**

| Risk Rating | No. | %No | Value (UGX) | %Value | Weights | Total Weighted Score | |
|---|---|---|---|---|---|---|---|
| | | | | | | By No. | By Value |
| High | 0 | - | 0 | - | 0.6 | - | - |
| Medium | 5 | 83.3 | 6,126,765,301 | 98.3 | 0.3 | 24.99 | 29.49 |
| Low | 1 | 16.7 | 102,105,400 | 1.7 | 0.1 | 1.67 | 0.17 |
| Satisfactory | 0 | - | 0 | - | 0 | - | - |
| **Total** | **6** | | **6,228,870,701** | | **1** | **26.66** | **29.66** |

**Performance by Number** = $\frac{26.66 \text{ X } 100}{60}$ = 44.4%

**Performance by Value** = $\frac{29.66 \text{ X } 100}{60}$ = 46.9%

**The average weighted risk rating** = $\frac{44.4 + 46.9}{2}$ = **46.9%**

Since 46.9% falls within the 31% - 70% risk range, the performance of the Entity is rated **Moderately Satisfactory** as detailed in Table 10 below.

**Table 10: Risk Rating**

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

### 3.3. Recommended Action Plan

Kabarole District Local Government should implement the following recommendations detailed in Table 11 within the time frame given in order to improve its performance in Procurement and Disposal.

**Table 11: Recommended Action Plan**

| No. | Recommended Action | Target Date |
|---|---|---|
| 1. | The Accounting Officer should:<br>i. Establish a mechanism for implementing the Authority's audit recommendations within the specified time frame in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205.;<br>ii. Institute quarterly procurement plan reviews to align planned procurements with actual procurements implemented. Any significant changes should be formally approved and reflected in the updated procurement plan in accordance with Regulation 4 of the PPDA (Procurement Planning) Regulations, 2023;<br>iii. Provide a secure storage facility and training on record storage best practices for the Procurement and Disposal Unit staff to ensure compliance with Section44(1) of the PPDA Act, Cap. 205; and<br>iv. Equip the Procurement and Disposal Unit with cabinets and storage space to maintain and archive records of the procurement and disposal process in accordance with Section 44 (1) of the PPDA Act, Cap 205. | February 2026 |
| 3. | The Procurement and Disposal Unit should:<br>i. Ensure that bidders submit their Beneficial Ownership Declaration as part of the bidding forms in accordance with the PPDA Circular No. 1 of 2021.<br>ii. Always ensure that the Evaluation Committee members strictly adhere to the evaluation criteria in the bidding document in accordance with Section 76 (3) of the PPDA Act, Cap 205. | February 2026 |

**ANNEXES**

**Annex A: Case-by-case risk analysis**

**Medium risk contracts**

| No. | MEDIUM RISK CONTRACTS | REASONS FOR MEDIUM RISK |
|---|---|---|
| 1. | Construction of Kicwamba Seed School | Incomplete contract management records |
| 2. | Construction of Kabarole District Headquarters Phase III in Busoro Sub County | • Delayed completion of the project<br>• Failure to pay site workers in time |
| 3. | Upgrade of Kicwamba Health Center II to Health Center III | • Slow progress of works<br>• Failure to hand over project to end users |
| 4. | Disposal of Nissan Hard body | • Use of wrong form at bid receipt<br>• Failure to display bid opening details |
| 5. | Construction of a staff house at Iruhura HC III in Kasenda SC | Delays at implementation |

**Low risk contract**

| No. | LOW RISK CONTRACT | REASON FOR LOW RISK |
|---|---|---|
| 1. | Construction of a two- classroom block at Busaiga Primary School in Harugongo Sub County | Poorly drafted solicitation documents |

**Annex B: Risk Rating Criteria**

| RISK | DESCRIPTION | AREA | IMPLICATION |
|---|---|---|---|
| **HIGH** | Such procurements were considered to have serious weaknesses, which could cause material financial loss or carry a risk to the regulatory system or the entity's reputation. Such cases warrant immediate attention by senior management.<br><br>Significant deviations from established policies and principles and/or generally accepted industry standards will normally be rated "high". | **Planning:** Lack of or failure to procure within the approved plan | This implies emergencies and the use of the direct procurement method that affects competition and value for money. |
| | | **Bidding Process:** Use of wrong/inappropriate procurement methods, failure to seek Contracts Committee approvals, and usurping the powers of the PDU. | This implies the use of less competitive methods that affects transparency, accountability, and value for money. |

| RISK | DESCRIPTION | AREA | IMPLICATION |
|---|---|---|---|
| | | **Evaluation:** Use of inappropriate evaluation methodologies or failure to conduct an evaluation. | This implies financial loss caused by awarding contracts at higher prices or shoddy work caused by failure to recommend an award to a responsive bidder. |
| | | **Record Keeping:** Missing procurement files and missing key records on the files namely; solicitation documents, submitted bids, evaluation reports, and contracts. | This implies that one cannot ascertain the compliance inspection trail namely; whether there was competition and fairness in the procurement process. |
| | | **Fraud/forgery:** Falsification of Documents | This implies a lack of transparency and value for money. |
| | | **Contract Management:** Payment for shoddy work or work not delivered. | This implies financial loss since there has been no value for money for the funds spent and the services have not been received by the intended beneficiaries |
| **MEDIUM** | Procurements that were considered to have weaknesses, 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 | **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- | This implies a lack of efficiency, standardization, and avoiding competition. |

| RISK | DESCRIPTION | AREA | IMPLICATION |
|---|---|---|---|
| | normally be graded "medium" provided that there is sufficient evidence of "hands-on management control and oversight" at an appropriate level of seniority. | qualified firms, and splitting procurement requirements. | |
| | | **Procurement Structures:** Lack of procurement structures | This implies a lack of independence of functions and powers and interference in the procurement process. |
| | | **Record Keeping:** Missing Contracts Committee records and incomplete contract management records. | This implies that one cannot ascertain the compliance inspection 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 amendments 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.<br><br>Aspects of gender, social inclusion, environment, health, and safety | |

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

**Annex C: Kabarole District Local Government compliance inspection sample list for the Financial Year 2023/2024**

| NO | REFERENCE | SUBJECT OF PROCUREMENT | METHOD | PROVIDER | AMOUNT (UGX) | Risk rating |
|---|---|---|---|---|---|---|
| 1. | KABR513/WRKS / 23-24/00001 | Construction of a two-classroom block at Busaiga Primary School in Harugongo Sub County | Open bidding | Katengeta Construction and mixed farmers ltd | 102,105,400 | Low risk |
| 2. | KABR/841/DISP/ 23-24/00001 | Disposal of Nissan Hard body | Public Bidding | Joan Kisembo | 8,400,000 | Medium risk |
| 3. | KABR/513/WRKS/ 23-24/0007 | Construction of a staff house at Iruhura HC III in Kasenda SC | Open bidding | Elon water and Construction Engineering Co Ltd | 184,213,265 | Medium risk |
| | **TOTAL** | | | | **294,718,665** | |
| | **ESCALATED CASES ON THE CONTRACT MONITORING SYSSTEM (CMS)** | | | | | |
| 1. | | Construction of Kicwamba Seed School | Open bidding | Karobwa Engineering Services Limited | 3,710,138,890 | Medium risk |
| 2. | KABR841/WRKS / 24-25/00001 | Construction of Kabarole District Headquarters Phase III in Busoro Sub County | Open bidding | Shelter Tech Services ltd | 926,045,946 | Medium risk |
| 3. | MOH/UGIFT/WRKS/ 21-22/00013/13-28 Lot 24 | Upgrade of Kicwamba Health Center II to Health Center III | Open bidding | Karobwa Engineering Services Limited | 1,297,967,200 | Medium risk |
| | **TOTAL** | | | | **5,934,152,036** | |
| | **GRAND TOTAL** | | | | **6,228,870,701** | |