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

INSPECTION REPORT ON THE ALLEGED FAILURE TO FOLLOW PROCUREMENT LAW, BREACH OF CONTRACT, IRREGULAR CONTRACT RENEWAL AND FINANCIAL LOSS BY THE ACCOUNTING OFFICER

ENTITY: **KYAMBOGO UNIVERSITY**

COMPLAINANT: **WHISTLEBLOWER**

JULY 2026

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ACRONYMS

CMT	-	Contract Management Team
ICT	-	Information Communication Technology
LTD	-	Limited
PDU	-	Procurement and Disposal Unit
PPDA	-	Public Procurement and Disposal of Public Assets Authority
ToRs	-	Terms of Reference
UGX	-	Uganda Shillings

LIST OF TABLES

1.0 BACKGROUND

The Authority received a complaint from a whistleblower on 31st March 2026 alleging that there was failure to adhere to professional advice, weak contract management, potential financial loss and irregular renewal of the contract for leased printing and photocopying services provided by MFI Document Solutions Ltd. Specifically, the complainant alleged that:

1. The Accounting Officer disregarded professional advice and irregularly renewed the contract for the provision of leasing, printing and photocopying services with MFI Document Solutions Ltd, thereby breaching the provisions of the public procurement law; and

2. The implementation, renewal and continued execution of the contract for leasing, printing, and photocopying services between Kyambogo University and MFI Document Solutions Ltd resulted in financial loss to Government through over-invoicing and payments for unutilized minimum print volumes.

2.0 OBJECTIVES OF THE INSPECTION

The inspection was conducted with the view of establishing whether:

1. Breached the procurement law in the renewal of the contract for provision of leasing, printing and photocopying services; and

2. Incurred a financial loss arising from the implementation and renewal of the contract for leasing, printing and photocopying services with MFI Document Solutions Ltd.

3.0 LAWS APPLICABLE

i) The PPDA Act Cap 205; and
ii) The PPDA Regulations 2023.

4.0 SCOPE

The inspection focused on the procurement process for the provision of leasing, printing and photocopying services to Kyambogo University by MFI Document Solutions Ltd.

5.0 METHODOLOGY

a) Document review: The following documents were analyzed:

i) The procurement action file for the provision of leasing, printing and photocopying services; and
ii) Relevant correspondences between the Entity and various stakeholders.

b) Interviews: The officials from Kyambogo University indicated in Table 1 were interviewed:

Table 1: People Interviewed

No	Name of Interviewee	Title	Date
1.	Mr. Arthur Katongole	Accounting Officer	22nd May 2026
2.	Mr. Thembo Jimmy	Senior IT Officer	21st May 2026
3.	Mr. Ashim Tumwebonire	Chief Internal Auditor	21st May 2026
4.	Mr. Kasasa Jude Kanyike	Deputy Vice Chancellor	21st May 2026

No	Name of Interviewee	Title	Date
5.	Ms. Juliana Namwonja	Senior Assistant Secretary	21st May 2026
6.	Ms. Elaine Gombe	Lecturer	21st May 2026
7.	Mr. Richard Muhanguzi	Head, Procurement and Disposal Unit	21st May 2026

6.0 SUMMARY OF FACTS

6.1 On 21st May 2021 Mr. Jimmy Thembo - Assistant Information Technology Officer (ICT) initiated the procurement for provision of leasing, printing and photocopying services which was approved by the University Secretary Mr. Charles Okello on 21st May 2021.

6.2 On 2nd June 2021, The Contracts Committee approved the solicitation document, procurement method and the following Evaluation Committee:

Table 2: Evaluation Committee

No	Name	Designation
1.	Mr. Richard Muhanguzi	Senior Procurement Officer
2.	Dr. John OKounzi	Director ICT
3.	Mr. Simon Buga	Craftsman
4.	Mr. Joram Bitamanya	Deputy Academic Registrar
5.	Mr. William Kisuule	Deputy Bursar
6.	Mr. Bernard Muhumuza	Procurement Assistant

6.3 On 24th June 2021, the Entity advertised the procurement in the New Vision newspaper with a bid closing deadline of 23rd July 2021 at 3:00pm.

6.4 The following bidders were issued with bidding documents via email from 5th July 2021 to 15th July 2021 by Mr. Bernard Muhumza. The bidders are listed in Table 3 below:

Table 3: Bidders issued with Bidding documents

No	Bidder Name
1.	Service and Computer Industries
2.	Kata Technologies and Logistics Ltd
3.	MFI Document Solutions Ltd
4.	Ultra Uganda Ltd
5.	Copy Cat (U) Ltd
6.	Clear Basics Ltd
7.	Mercury Computers

6.5 On 7th July 2021 at 11:30 am, the Entity held a pre-bid meeting. The firms that attended were MFI document Solutions Ltd, Copycat (U) Ltd, Clear Basics Ltd, Kata Technologies Ltd, the Legal Officer, Mr. Bernard Muhumza - Assistant Procurement Officer, Jimmy Thembo- User Department representative and Mr. Irumba Paul-Ass IT Officer.

6.6 Two companies returned bids which were opened on 23rd July 2021 at 3:30pm and were witnessed by Mr. Irumba Paul for User Department and Mr. Bernard Muhumza for Procurement and Disposal Unit. The details are indicated in Table 4 below:

Table 4: Record of Bid Opening

No	Company Name	Bid Price Read out (UGX)
1.	Kata Technologiess and Logistics Ltd	50 UGX per page back and white, 220 color per page
2.	MFI Document Solutions Ltd	67 UGX per page black and white, 350 colored VAT exclusive

6.7 The Evaluation report dated 2nd August 2021 recommended award of contract to MFI Document Solutions Ltd at a proposed contract price as indicated in Table 4 above. Kata Technologies Ltd failed at technical evaluation stage due to submitting a forged Manufacturing Authorization and failing to submit evidence of experience in production printing.

6.8 On 4th August 2021, the Contracts Committee awarded the contract for provision of leasing, printing and photocopying services for a period of 4 years to MFI document Solutions Ltd.

6.9 The Notice of Best Evaluated Bidder (NOBEB) was displayed on 4th August 2021 and removed on 17th August 2021.

6.10 On 24th August 2021, the Senior Legal Officer advised the University Secretary not to proceed with the contract in its current form, citing concerns over the inclusion of minimum print volumes as a contractual requirement. She further requested information on the previous performance of the proposed service provider and recommended that the Accounting Officer revisit the following issues raised by the Internal Auditor before making a final decision on the contract:

- There were no contract management reports from the Contract Manager which made it difficult to ascertain the contractor's performance;
- There were inconsistencies in monthly closing and opening balances of meter reading which led to double counting; and
- There was over invoicing arising from variance between the invoiced and actual meter units consumed. In November the university was overbilled by approximately UGX 118.8 million.

6.11 On 20th September 2021, the draft contract was submitted to the Solicitor General for clearance without addressing the concerns previously raised by the Senior Legal Officer. Subsequently, on 6th October 2021, the Solicitor General approved the contract.

6.12 On 8th October 202, the provider noted some issues in the contract and wrote back to the University Secretary citing differences between the Terms of References (ToRs) in the bidding document and the contract to the University Secretary. The provider noted that the billing guidelines and detailed price schedule were omitted in the draft contract

6.13 The Deputy University Secretary submitted this matter to the Contracts Committee on 14th October 2021 for study and corrective action.

6.14 The Contracts Committee held a meeting on 15th October 2021 and noted the concerns and advised that that the ToRs should be part of the bidding documents.

6.15 On 19th October 2021, a contract was signed between MFI document Solutions Ltd and the University. The contract commenced on 1st November 2021 with an expiry date of 31st October 2025. It was witnessed by Mr. Okuonzi John, Director ICT.

6.16 On 3rd November 2021 the following members were appointed to the Contract Management Team (CMT):

Table 5: Contract Management Team

No	Name	Substantive Position/ Role on the CMT
1.	Mr. Jerome Butamanya	Deputy Academic Registrar and Chairperson of the CMT
2.	Mr. Edison Ashabaahebwa	Member/ Senior Deputy Bursar
3.	Mr. Richard Okwong	HR Officer/ Member
4.	Ms. Eliane Gombe Namugwanya	Lecturer/Member
5.	Mr. Jimmy Thembo	ICT Officer

6.17 In a letter dated 7th January 2022, the Head Procurement and Disposal Unit (PDU) informed the University Secretary that no contract management reports were submitted to the Procurement and Disposal Unit for November 2021 and December 2021 by the CMT and there was failure to install new printers by the provider.

6.18 On 7th March 2022, a status report was shared by the CMT.

6.19 On 5th April 2022, the Chairperson of the Contract Management Team (CMT) requested training for the committee members. However, the requested training was not undertaken. A second reminder was sent on 26th April 2022.

6.20 On 14th April 2022, Mr. Jerome Butamanya – Ag. Deputy Academic Registrar in charge of exams directed MFI Document Solution Ltd to immediately replace the two production printers that were in a terrible condition.

6.21 On 27th April 2022, the Senior Procurement Officer, Mr. Richard Muhangizi invited the CMT for training on 4th May 2022.

6.22 On 4th May 2022, the then Chairperson of the CMT, Mr. Jerome Butamanya, resigned chairperson. The reasons cited by the Chairman was failure by MFI document Solutions Ltd to supply the two production printers.

6.23 On 9th May 2022, the University Secretary, Mr. Charles Okello, wrote to the Director ICT, PDU and Deputy University Secretary for a consultative meeting about the management of the contract and scheduled the meeting for 12th May 2022.

6.24 On 17th October 2023, a report was submitted indicating the appointment of Mr. Jude Kasasa as the new Chairperson of the CMT and a contract management report was submitted on the same.

6.25 On 3rd November 2023, the Ag. University Secretary Mr. Arthur Katongole wrote to MFI Document Solutions Ltd in regards to breach of contract. i.e. failure to deliver new two production printers.

6.26 On 5th December 2023, there was a report from the CMT to the University Secretary, indicating that the two production printers were in poor condition and had never been changed and recommended for a change of the same.

6.27 On 29th January 2024, MFI Document Solutions Ltd replied requesting for an urgent meeting to discuss site readiness.

6.28 On 13th March 2024, MFI Document Solutions Ltd wrote to the University Secretary, proposing an upgraded machine to replace the old one.

6.29 On 2nd March 2024, the Principal Procurement Officer (PPO) wrote to the Contracts Committee requesting approval for a change in specifications from Canon Vario-Print 130PPM to Richo Pro 8320s.

6.30 On 5th April 2024, the Contracts Committee approved the change in specifications.

6.31 On 16th January 2025, the Head PDU wrote to the University Secretary - Mr. Arthur Katongole - reminding him to start the procurement process for leasing the printing and photocopying services.

6.32 On 4th April 2025, MFI Document Solutions Ltd wrote to University Secretary, requesting for contract renewal of the contract for 4 more years.

6.33 On 5th May 2025, the Principal Procurement Officer, Mr. Richard Muhanguzi, submitted an internal memo to the University Secretary indicating that the contract was in its second four-year term and highlighted significant performance gaps by the service provider. The memo cited prolonged delays in delivery following contract signature, including the failure to deliver one printer. The Principal Procurement Officer further advised that the minimum print volumes be revised to reflect actual usage requirements and the corresponding printer specifications.

6.34 In July 2025, the CMT submitted its final report on the contract for the leasing of copying and printing service solutions and the associated management software.

6.35 On 12th August 2025, the Head, Procurement and Disposal Unit wrote to the University Secretary reminding him of the soon expiring contracts.

6.36 On 21st August 2025, the Principal Procurement Officer submitted formal advice to the University Secretary highlighting concerns regarding value for money arising from the contract, contrary to the earlier advice of the Senior Legal Officer. The issues raised included over-invoicing and the contractual requirement for minimum print volumes. The memo further noted that meter readings used for invoicing were being undertaken by MFI Document Solutions Ltd, whereas the contract required the Entity to take and verify the readings.

6.37 On 23rd September 2025, a report was submitted to the University Secretary on a market survey done on Entities that handle similar procurements. The team comprised of 4 members i.e. Mr. James Twinamasiko, Ms. Ada Nabwire, Ms. Allen Agather Kabahenda and Mr. Jimmy Thembo.

6.38 On 26th September 2025, the University Secretary wrote to the Head, Procurement and Disposal Unit, referring to earlier correspondence and indicating that he found no impediment to the renewal of the contract. The matter was subsequently referred to the Contracts Committee for discussion and consideration.

6.39 On 8th October 2025, the Contracts Committee rejected the request for renewal of contract.

6.40 On 21st October 2025, the University Secretary wrote to the Chairperson of the Contracts Committee regarding the renewal of the leasing contract, requesting the Committee to reconsider its earlier decision on the proposed renewal.

6.41 On 21st October 2025, the University Secretary approved the renewal of the contract for four years and communicated the decision to MFI Document Solutions Ltd subsequently.

6.42 On 27th October 2025, the Accounting Officer appointed a committee to negotiate the proposed contract renewal. The committee comprised of Associate Professor Edris Mugampoza, Dr. Peter Obanda - School of Management, Dr. John Okunzi - Director ICT, Mr. William Kisule - Deputy Bursar, Ms. Peace Magala-Principal Human Resource Officer and Ms. Mary Nakale - Legal Officer.

6.43 On 27th October 2025, the University Secretary wrote to MFI Document Solutions Ltd notifying him of the negotiation.

6.44 On 31st October 2025, the renewed contract was signed between the University and MFI Document Solutions Ltd with Dr. John Okuonzi - Director ICT serving as a witness to the signing.

7.0 FINDINGS AND CONCLUSION

7.1 Whether the Entity breached the procurement law in the renewal of the contract for the provision of leasing, printing and photocopying services

7.1.1 The complainant alleged that the Accounting Officer disregarded professional advice and irregularly renewed the contract for the provision of leasing, printing and photocopying services with MFI Document Solutions Ltd thereby breaching the provisions of the public procurement law.

7.1.2 Section 28(1) of the PPDA Act Cap. 205 states that the "*The Accounting Officer of a Procuring and Disposing Entity shall have overall responsibility for the execution of the procurement and disposal process in the Procuring and Disposing Entity.*"

7.1.3 Regulation 55 (1) and (2) of the PPDA (Contracts) Regulations, 2023 states that:

i. The contracts for the supplies or non-consultancy services specified in Schedule 3, that expire may be renewed.

ii. A contract referred to in Sub-Regulation (1) shall be renewed once and shall only be further renewed where the Secretary to the Treasury authorizes.
iii. Schedule 3 stipulates that the following non-consultancy services may be renewed; maintenance of buildings and fixtures and furnishings of buildings, rental agreements, cleaning services, security services and catering services.

7.1.4 Regulation 12 (1) and (2) of the PPDA (Procuring and Disposing Entities) Regulations 2023 states that:

i. *Where the Accounting Officer does not agree with a decision of the Contracts Committee in respect of the application or interpretation of a procurement or disposal process or method, the Accounting Officer shall return the decision, with reasons for the rejection, to the Contracts Committee for review.*

ii. *Where the Contracts Committee does not agree with the decision of the Accounting Officer made under Sub-Regulation (1), the decision of the Accounting Officer, on the matter shall be binding on the Procuring and Disposing Entity.*

7.1.5 GCC 20.1 of the signed contract between Kyambogo University and MFI Document Solutions Ltd stated that "*This contract may be renewed subject to satisfactory performance*".

Entity's response

7.1.6 The Principal Procurement Officer Mr. Richard Muhanguzi stated that whereas he advised the Accounting Officer against the irregular renewal of the contract based on the following reasons, the Accounting Officer disregarded the advice:

i. The renewal contravened Regulation 55 (1) of the PPDA (Contracts) Regulations, 2023.
ii. There were glaring contract performance gaps evidenced by the failure of the Contract Management Team to provide periodic reports to the Procurement and Disposal Unit; and
iii. Failure to deliver printers by MFI Document Solutions Ltd long after contract signature.

7.1.7 The Accounting Officer explained in his statement that the renewal of the contract with MFI Document Solutions Ltd was justified since the signed contract had a clause "*renewal based on satisfactory performance*" He further stated that he requested the Principal Procurement Officer to take the matter to the Contracts Committee for deliberation which was done. However, the Contracts Committee declined to renew the contract. Since there was going to be cost saving, the Accounting Officer invoked Regulation 12 (2) of the PPDA (Procuring and Disposing Entities), Regulation 2023.

7.1.8 The Contract Management Team stated that they executed their duties of contract management that included managing the obligations and duties of Kyambogo University as outlined in the contract, monitoring the progress of the contract, appraise the provider and submit monthly progress reports which it executed to the best of its ability. The team further stated that they submitted a final contract management report on the performance of the contractor in the month of July 2025. In the report they highlighted that the contractor largely performed their duties and conformed to the terms of the contract. They indicated the following challenges:

i. Delays in delivery especially of the production printers;
ii. Lack of a Contract Management Plan; and
iii. Delayed payment to the provider.

PPDA's Findings

7.1.9 The Authority established that despite the Contracts Committee's position, the Accounting Officer proceeded to invoke Regulation 12(2) of the PPDA (Procuring and Disposing Entities) Regulations, 2023 and directed that the contract be renewed.

7.1.10 The Authority noted that the contract under review concerned leasing, printing and photocopying services. These services do not fall within any of the categories listed under Schedule 3 of the PPDA (Contracts) Regulations, 2023 whose contracts may be renewed under Regulation 55 of the PPDA (Contracts) Regulations, 2023. The Authority further established that no authorization was sought from or granted by the Secretary to the Treasury.

7.1.11 The Authority further noted that while GCC 20.1 of the contract provided for renewal based on satisfactory performance, contractual provisions cannot override mandatory statutory requirements, any renewal clause contained in a contract must be interpreted and applied in conformity with the PPDA Act Cap. 205 and PPDA Regulations. Consequently, the existence of a contractual renewal clause could not by itself confer authority to renew a contract that was otherwise ineligible for renewal contrary to Regulation 55 of the PPDA (Contracts) Regulations, 2023.

7.1.12 The Authority also found that the Contracts Committee correctly interpreted the law in declining to approve the renewal. Its decision was inline with Regulation 55 of the PPDA (Contracts) Regulation, 2023 and Schedule 3.

7.1.13 The Accounting Officer's reliance on Regulation 12 (2) of the PPDA (Procuring and Disposing Entities) Regulations, 2023 was therefore misplaced. The Regulation provides a mechanism for resolving disagreements between the Accounting Officer and the Contracts Committee regarding the application or interpretation of procurement processes or methods. It does not empower the Accounting Officer to authorize a procurement action that is expressly prohibited by Regulation 55 of the PPDA (Contracts) Regulations, 2023.

7.1.14 Where the Contracts Committee had correctly identified that the proposed renewal was contrary to Regulation 55 of the PPDA (Contracts) Regulation 2023, the Accounting Officer could not lawfully invoke Regulation 1 of the PPDA (Procuring and Disposing Entities) Regulations, 2023 2 to circumvent the requirements of the law. To hold otherwise would permit Regulation 12 of the PPDA (Procuring and Disposing Entities) Regulations, 2023 to override substantive provisions of the PPDA legal framework, contrary to the principles of legality, accountability and segregation of duties enshrined in Sections 28 to 40 of the PPDA Act Cap. 205.

7.1.15 While Section 28(1) of the PPDA Act places overall responsibility for the procurement process on the Accounting Officer, that responsibility must be exercised within the confines of the PPDA Act Cap. 205 and PPDA Regulations,2023. It does not confer authority to approve actions prohibited by law.

Conclusion

The Authority finds that the contract for leasing, printing and photocopying services did not qualify for renewal under Regulation 55 and Schedule 3 of the PPDA (Contracts) Regulations, 2023. The

Contracts Committee correctly declined to approve the renewal on that basis. The subsequent invocation of Regulation 12(2) of the PPDA (Procuring and Disposing Entities) Regulations, 2023 by the Accounting Officer to override the Contracts Committee's decision and award of contract without Contracts Committee approval was irregular. Accordingly, the Authority finds merit in the allegation that the contract was renewed in breach of PPDA law.

The Authority found **merit** in this allegation.

7.2 Whether the Entity incurred a financial loss arising from the implementation and renewal of the contract for leasing, printing, and photocopying services with MFI Document Solutions Ltd

7.2.1 The complainant alleged that the Entity suffered loss of funds arising from over invoicing and contractual minimum print obligations which did not reflect the actual usage.

7.2.2 Section 51 of the PPDA Act Cap. 205 states that:
"All procurement and disposal shall be conducted in a manner which promotes economy, efficiency and value for money."

The Entity's response

7.2.3 The Chief Internal Auditor stated that, during the review of domestic arrears for FY 2022/2023, the Internal Audit Department noted that the University had paid MFI Document Solutions Ltd for printing services that had not been utilized. The contract's Terms of Reference, under billing guidelines and click details, stipulated a minimum monthly print volume of 800,000 black-and-white copies and 150,000 colored copies, while charges for transcripts and certificates were based on the actual monthly print volumes produced by the security printer. The period of 1st July to 30th April 2023 showed utilised copies paid for to the tune of UGX 391,450,448. Based on the finding, the Internal Audit Department recommended that the Accounting Officer renegotiate the contract to reduce the minimum prints for both black-and-white and colored. On 3rd November 2025, the Internal Audit Department received a renewed contract for MFI Document Solutions Ltd where the query had been addressed.

7.2.4 The Principal Procurement Officer, Richard Muhanguzi, stated that the original number of the 100,000 in the first contract, 800,000 in the second contract and the 640,000 in the renewed contract had no imperial basis and are exaggerated in relation to the actual prints.

7.2.5 The Accounting Officer stated that he emphasized that the renewal of the contract between the University and MFI Document Solutions Ltd would lead to value for money. The Entity negotiated the minimum prints downwards as guided by the Internal Audit department and the Contract Management Team. The reduction of minimum prints by 20% led to cost reduction of approximately UGX 1.2 billion.

PPDA Findings

7.2.6 From a review of 37 out of 49 payment records for the period of 1st November 2021 to 30th October 2025, the Authority observed that:

i. For Black and White (B&W) prints, Kyambogo University generated a total of 17,939,019 actual print volumes valued at UGX 1,418,258,842. However, the University paid UGX

2,261,129,058 based on the total contracted minimum print volume of 28,600,164 prints. This resulted in an excess payment of UGX 842,870,216 (37%) attributable to 9,861,145 print volumes that were paid for but not utilized (**Annex 1**).

ii. For colored prints, Kyambogo University generated a total of 2,480,535 actual-colored print volumes valued at UGX 1,024,460,955. However, the University paid UGX 2,230,200,000 based on the total contracted minimum print volume of 5,400,000 colored prints. This resulted in an excess payment of UGX 1,205,739,045 (54%) attributable to 2,769,465 print volumes that were paid for but not utilized (**Annex 2**).

iii. With respect to the security printer, Kyambogo University generated a total of 59,801 actual print volumes valued at UGX 45,867,367. However, MFI Document Solutions Ltd invoiced and was paid UGX 40,243,723 for only 52,469 prints. Consequently, 7,332 additional prints valued at UGX 5,623,644 were produced but not invoiced or paid for under the contract arrangement (**Annex 3**).

7.2.7 The Authority found that Kyambogo University processed payments based on invoice amounts submitted by MFI Document Solutions Ltd despite discrepancies between the print volumes invoiced by the provider and those reported by the ICT Directorate. Consequently, during the period of November 2021 to October 2025, MFI Document Solutions Ltd was cumulatively paid UGX 4,531,572,781, calculated on the basis of the total contracted minimum print volume of 34,000,164 black and white and colored prints, together with 52,469 actual security printer prints, in accordance with the Terms of Reference embedded in the contract.

7.2.8 Therefore, Kyambogo University incurred a financial loss of UGX 2,042,985,617 arising from payments made against 34,052,633 print volumes as opposed to 20,479,355 actual print volumes valued at UGX 2,488,587,164 (**Annex 4**). The variance is attributable to unfavorable contractual provisions requiring payment based on minimum monthly print volumes rather than actual print usage

Conclusion

7.2.9 The Authority established that Kyambogo University paid MFI document Solutions Ltd based on contractual minimum print volume commitments rather than actual print consumption. As a result, the University paid UGX 4,531,572,781 for contracted minimum print volumes against actual print services valued at UGX 2,488,587,164, resulting in a financial loss of UGX 2,042,985,617.

The Authority found **merit** in this allegation.

8.0 RECOMMENDATION

In light of the above and in accordance Section 129 (1) (c) & (h) and 129 (3) (a) of the PPDA Act Cap. 205, the Authority recommends that:

1. The Accounting Officer is directed to terminate the existing contract for the provision of leased printing and photocopying services with MFI Document Solution Limited and, within one month of receipt of this report, initiate a competitive procurement process for acquisition of the same services in accordance with Section 51 of the PPDA Act Cap,205; and

2. The Accounting Officer takes responsibility for signing a contract before approval of the Contracts Committee contrary to Section 28 (2) of the PPDA Act, Cap 205 and consequently causing financial loss thereof.

ANNEXES

Annex 1: Black and White Prints from 52 Printers Leased by MFI Document Solutions Ltd between 1st November 2021 to 30th October 2025

Year	Month	Actual Prints	Minimum Volume Invoiced	Variance (Print Vol.)	Expected Payment (UGX)	Actual Payment (UGX)	Variance (UGX)
2025	Oct-25	348,289	800,000	451,711	27,535,728	63,248,000	35,712,272
	Sep-25	375,455	800,000	424,545	29,683,472	63,248,000	33,564,528
	Aug-25	342,393	800,000	457,607	27,069,591	63,248,000	36,178,409
	Jul-25	423,613	800,000	376,387	33,490,844	63,248,000	29,757,156
	Jun-25	*Not Paid*					
	May-25	*Not Paid*					
	Apr-25	325,986	800,000	474,014	25,772,453	63,248,000	37,475,547
	Mar-25	223,148	800,000	576,852	17,642,081	63,248,000	45,605,919
	Feb-25	309,143	800,000	490,857	24,440,846	63,248,000	38,807,154
	Jan-25	458,222	800,000	341,778	36,227,031	63,248,000	27,020,969
2024	Dec-24	1,052,023	800,000	(252,023)	83,172,938	63,248,000	(19,924,938)
	Nov-24	459,151	800,000	340,849	36,300,478	63,248,000	26,947,522
	Oct-24	325,377	700,082	374,705	25,724,306	55,348,529	29,624,223
	Sep-24	364,058	700,082	336,024	28,782,425	55,348,529	26,566,104
	Aug-24	315,881	800,000	484,119	24,973,552	63,248,000	38,274,448
	Jul-24	393,836	800,000	406,164	31,136,674	63,248,000	32,111,326
	Jun-24	*Not Paid*					
	May-24	*Not Paid*					
	Apr-24	*Not Paid*					
	Mar-24	*Not Paid*					
	Feb-24	*Not Paid*					
	Jan-24	478,278	800,000	321,722	37,812,659	63,248,000	25,435,341
2023	Dec-23	532,967	800,000	267,033	42,136,371	63,248,000	21,111,629
	Nov-23	*Not Paid*					

Year	Month	Actual Prints	Minimum Volume Invoiced	Variance (Print Vol.)	Expected Payment (UGX)	Actual Payment (UGX)	Variance (UGX)
	Oct-23	*Not Paid*					
	Sep-23	*Not Paid*					
	Aug-23	414,616	800,000	385,384	32,779,541	63,248,000	30,468,459
	Jul-23	459,502	800,000	340,498	36,328,228	63,248,000	26,919,772
	Jun-23	472,899	800,000	327,101	37,387,395	63,248,000	25,860,605
	May-23	438,944	800,000	361,056	34,702,913	63,248,000	28,545,087
	Apr-23	251,805	800,000	548,195	19,907,703	63,248,000	43,340,297
	Mar-23	285,739	800,000	514,261	22,590,525	63,248,000	40,657,475
	Feb-23	539,105	800,000	260,895	42,621,641	63,248,000	20,626,359
	Jan-23	1,185,406	800,000	(385,406)	93,718,198	63,248,000	(30,470,198)
2022	Dec-22	561,422	800,000	238,578	44,386,023	63,248,000	18,861,977
	Nov-22	370,817	800,000	429,183	29,316,792	63,248,000	33,931,208
	Oct-22	540,295	800,000	259,705	42,715,723	63,248,000	20,532,277
	Sep-22	678,411	800,000	121,589	53,635,174	63,248,000	9,612,826
	Aug-22	787,216	800,000	12,784	62,237,297	63,248,000	1,010,703
	Jul-22	648,251	800,000	151,749	51,250,724	63,248,000	11,997,276
	Jun-22	399,805	800,000	400,195	31,608,583	63,248,000	31,639,417
	May-22	491,111	800,000	308,889	38,827,236	63,248,000	24,420,764
	Apr-22	1,685,424	800,000	(885,424)	133,249,621	63,248,000	(70,001,621)
	Mar-22	291,832	800,000	508,168	23,072,238	63,248,000	40,175,762
	Feb-22	Print bill not attached	800,000			63,248,000	63,248,000
	Jan-22	708,599	800,000	91,401	56,021,837	63,248,000	7,226,163
2021	Dec-21	*Payment not found*					
	Nov-21	*Payment not found*					
Total		**17,939,019**	**28,600,164**	**9,861,145**	**1,418,258,842**	**2,261,129,058**	**842,870,216**

Note: *Excludes the actual black and white prints for February 2022 whose printing bill was not submitted.*

Annex 2: Colored Prints from 8 Printers Leased by MFI Document Solution Ltd between 1st November 2021 to 30th October 2025

Year	Month	ICT Actual Prints	MFI Minimum Volume Invoiced	Variance (Vol.)	Expected Payment Based on Actual Prints (UGX)	Actual Payment (UGX)	Variance (UGX)
2025	Oct-25	88,707	150,000	61,293	36,635,991	61,950,000	25,314,009
	Sep-25	72,904	150,000	77,096	30,109,352	61,950,000	31,840,648
	Aug-25	75,417	150,000	74,583	31,147,221	61,950,000	30,802,779
	Jul-25	115,028	150,000	34,972	47,506,564	61,950,000	14,443,436
	Jun-25	*Not Paid*	150,000			61,950,000	
	May-25	*Not Paid*	150,000			61,950,000	
	Apr-25	54,906	150,000	95,094	22,676,178	61,950,000	39,273,822
	Mar-25	50,421	150,000	99,579	20,823,873	61,950,000	41,126,127
	Feb-25	48,548	150,000	101,452	20,050,324	61,950,000	41,899,676
	Jan-25	34,914	150,000	115,086	14,419,482	61,950,000	47,530,518
2024	Dec-24	102,405	150,000	47,595	42,293,265	61,950,000	19,656,735
	Nov-24	43,586	150,000	106,414	18,001,018	61,950,000	43,948,982
	Oct-24	64,912	150,000	85,088	26,808,656	61,950,000	35,141,344
	Sep-24	92,324	150,000	57,676	38,129,812	61,950,000	23,820,188
	Aug-24	80,714	150,000	69,286	33,334,882	61,950,000	28,615,118
	Jul-24	119,315	150,000	30,685	49,277,095	61,950,000	12,672,905
	Jun-24	*Not Paid*					
	May-24	*Not Paid*					
	Apr-24	*Not Paid*					
	Mar-24	*Not Paid*					
	Feb-24	*Not Paid*					
	Jan-24	40,983	150,000	109,017	16,925,979	61,950,000	45,024,021
2023	Dec-23	39,658	150,000	110,342	16,378,754	61,950,000	45,571,246
	Nov-23	*Not Paid*					
	Oct-23	*Not Paid*					
	Sep-23	*Not Paid*					
	Aug-23	118,768	150,000	31,232	49,051,184	61,950,000	12,898,816
	Jul-23	60,740	150,000	89,260	25,085,620	61,950,000	36,864,380

Year	Month	ICT Actual Prints	MFI Minimum Volume Invoiced	Variance (Vol.)	Expected Payment Based on Actual Prints (UGX)	Actual Payment (UGX)	Variance (UGX)
	Jun-23	82,641	150,000	67,359	34,130,733	61,950,000	27,819,267
	May-23	67,705	150,000	82,295	27,962,165	61,950,000	33,987,835
	Apr-23	71,104	150,000	78,896	29,365,952	61,950,000	32,584
	Mar-23	89,875	150,000	60,125	37,118,375	61,950,000	24,831,625
	Feb-23	96,560	150,000	53,440	39,879,280	61,950,000	22,070,720
	Jan-23	91,567	150,000	58,433	37,817,171	61,950,000	24,132,829
2022	Dec-22	39,811	150,000	110,189	16,441,943	61,950,000	45,508,057
	Nov-22	63,584	150,000	86,416	26,260,192	61,950,000	35,689,808
	Oct-22	63,974	150,000	86,026	26,421,262	61,950,000	35,528,738
	Sep-22	84,059	150,000	65,941	34,716,367	61,950,000	27,233,633
	Aug-22	102,165	150,000	47,835	42,194,145	61,950,000	19,755,855
	Jul-22	66,455	150,000	83,545	27,445,915	61,950,000	34,504,085
	Jun-22	51,153	150,000	98,847	21,126,189	61,950,000	40,823,811
	May-22	66,723	150,000	83,277	27,556,599	61,950,000	34,393,401
	Apr-22	47,227	150,000	102,773	19,504,751	61,950,000	42,445,249
	Mar-22	9,302	150,000	140,698	3,841,726	61,950,000	58,108,274
	Feb-22		150,000			61,950,000	61,950,000
	Jan-22	82,380	150,000	67,620	34,022,940	61,950,000	
2021	Dec-21	*Not found*					
	Nov-21	*Not found*					
Total		**2,480,535**	**5,400,000**	**2,769,465**	**1,024,460,955**	**2,230,200,000**	**1,205,739,045**

Note: *Excludes the actual-colored prints for February 2022 whose printing bill was not submitted.*

Annex 3: Print Volume from the Security Printer Leased by MFI Document Solutions Ltd between 1st November 2021 to 30th October 2025

Year	Month	MFI Print Reading	KYU Print Reading	Variance (Prints)	Actual Payment Based on MFI Reading (UGX)	Expected Payment Based on KYU Reading (UGX)	Variance (UGX)
2025	Oct-25	287	1,376	(1,089)	220,129	1,055,392	(835,263)
	Sep-25	898	1,987	(1,089)	688,766	1,524,029	(835,263)

Year	Month	MFI Print Reading	KYU Print Reading	Variance (Prints)	Actual Payment Based on MFI Reading (UGX)	Expected Payment Based on KYU Reading (UGX)	Variance (UGX)
	Aug-25	361	1449	(1,088)	276,887	1,111,383	(834,496)
	Jul-25	771	1859	(1,088)	591,357	1,425,853	(834,496)
	Jun-25	*Not Paid*					
	May-25	*Not Paid*					
	Apr-25	1,324	2411	(1,087)	1,015,508	1,849,237	(833,729)
	Mar-25	1,590	2679	(1,089)	1,219,530	2,054,793	(835,263)
	Feb-25	4,616	5702	(1,086)	3,540,472	4,373,434	(832,962)
	Jan-25	4,314	5402	(1,088)	3,308,838	4,143,334	(834,496)
2024	Dec-24	86	1174	(1,088)	65,962	900,458	(834,496)
	Nov-24	173	1255	(1,082)	132,691	962,585	(829,894)
	Oct-24	230	1318	(1,088)	176,410	1,010,906	(834,496)
	Sep-24	267	1355	(1,088)	204,789	1,039,285	(834,496)
	Aug-24	162	1249	(1,087)	124,254	957,983	(833,729)
	Jul-24	702	1790	(1,088)	538,434	1,372,930	(834,496)
	Jun-24	*Not Paid*					
	May-24	*Not Paid*					
	Apr-24	*Not Paid*					
	Mar-24	*Not Paid*					
	Feb-24	*Not Paid*					
	Jan-24	1,875	2961	(1,086)	1,438,125	2,271,087	(832,962)
2023	Dec-23	1,100	1,115	(15)	843,700	855,205	(11,505)
	Nov-23	*Not Paid*					
	Oct-23	*Not Paid*					
	Sep-23	*Not Paid*					
	Aug-23	583	583	0	447,161	447,161	0
	Jul-23	125	125	0	95,875	95,875	
	Jun-23	1,326	1326	0	1,017,042	1,017,042	
	May-23	1,103	1100	3	846,001	843,700	2,301

Year	Month	MFI Print Reading	KYU Print Reading	Variance (Prints)	Actual Payment Based on MFI Reading (UGX)	Expected Payment Based on KYU Reading (UGX)	Variance (UGX)
	Apr-23	4,546	2,465	2,081	3,486,782	1,890,655	1,596,127
	Mar-23	0	2065	(2,065)	0	1,583,855	(1,583,855)
	Feb-23	4,455	4434	21	3,416,985	3,400,878	16,107
	Jan-23	2,796	2484	312	2,144,532	1,905,228	239,304
2022	Dec-22	0	0	0	0	0	0
	Nov-22	666	630	36	510,822	483,210	27,612
	Oct-22	623	623	-	477,841	477,841	-
	Sep-22	957	851	106	734,019	652,717	81,302
	Aug-22	314	0	314	240,838	0	240,838
	Jul-22	572	880	(308)	438,724	674,960	(236,236)
	Jun-22	3,453	7153	(3,700)	2,648,451	5,486,351	(2,837,900)
	May-22	0	0	0	0	0	0
	Apr-22	2,916	0	2,916	2,236,572	0	2,236,572
	Mar-22	6,723	0	6,723	5,156,541	0	5,156,541
	Feb-22	1,149	0	1,149	881,283	0	881,283
	Jan-22	1,406	0	1,406	1,078,402	0	1,078,402
2021	Dec-21	*Not found*					
	Nov-21	*Not found*					
Total		**52,469**	**59,801**	**(7,332)**	**40,243,723**	**45,867,367**	**(5,623,644)**

Annex 4: Summary of total print volumes and value for all print categories

Description	Total Volume (Prints)	Total Value (UGX)
Contract Minimum Print Volumes	34,052,633	4,531,572,781
Actual Print Volumes	20,479,355	2,488,587,164
Variance	13,573,278	2,042,985,617