



COMPLIANCE INSPECTION REPORT

FINANCIAL YEAR 2023-2024

AMOLATAR DISTRICT LOCAL GOVERNMENT

JULY 2025

TABLE OF CONTENTS

| | |
|---|-----|
| ACRONYMS | iii |
| EXECUTIVE SUMMARY | 1 |
| CHAPTER 1: INTRODUCTION | 4 |
| 1.1. Structure of the Entity | 4 |
| 1.2. Background | 4 |
| 1.3. Objective of the Compliance inspection | 4 |
| 1.4. Compliance inspection Scope | 4 |
| 1.5. Methodology | 4 |
| CHAPTER 2: COMPLIANCE INSPECTION FINDINGS AND RECOMMENDATIONS | 6 |
| 2.1. COMPLIANCE OF THE ENTITY WITH THE PROVISIONS OF THE PPDA ACT CAP.205 AND PPDA REGULATIONS WITH REGARD TO THE PERFORMANCE OF THE PROCUREMENT STRUCTURES AND CONDUCT OF PROCUREMENT PROCESSES | 6 |
| 2.2. COMPLIANCE OF THE ENTITY'S DISPOSAL PROCESS WITH THE PROVISION OF THE PPDA ACT, CAP. 205 AND PPDA REGULATIONS | 24 |
| 2.3. LEVEL OF EFFICIENCY AND EFFECTIVENESS IN CONTRACT IMPLEMENTATION INCLUDING THE APPLICATION OF ENVIRONMENTAL, SOCIAL, HEALTH AND SAFETY (ESHS) REQUIREMENTS IN THE PROCUREMENT PROCESS | 25 |
| 2.4. PROGRESS AND PERFORMANCE OF THE MICRO-SCALE IRRIGATION PROGRAM IN AMOLATAR DISTRICT LOCAL GOVERNMENT | 33 |
| 2.5. PROGRESS AND PERFORMANCE OF THE UGX 1,000,000,000 ROAD REHABILITATION GRANT UNDER FORCE ACCOUNT MECHANISM | 35 |
| CHAPTER 3: OVERVIEW OF THE PERFORMANCE OF THE ENTITY | 37 |
| 3.1 Overall Compliance Inspection Conclusion | 37 |
| 3.2. Recommended Action Plan | 39 |

List of Tables

| | |
|--|----|
| Table 1: Procurement plan implementation rate | 6 |
| Table 2: Previous Audit Recommendations Implementation Status | 9 |
| Table 3: Delayed requisition approvals | 12 |
| Table 4: Procurements with the wrong version of the standard bidding document | 13 |
| Table 5: Procurement with missing sections of the bidding document | 14 |
| Table 6: Procurement with the requirement of submission of VAT registration | 15 |
| Table 7: Procurements with irregularities in the bidding document | 16 |
| Table 8: Procurements with low bidder responses | 19 |
| Table 9: Procurement with evaluation irregularities | 20 |
| Table 10: Procurements with supervision costs | 23 |
| Table 11: Obsolete items due for disposal | 24 |
| Table 12: Procurements without inclusion of ESHS in the bidding document | 25 |
| Table 13: Procurements with contract management inefficiencies | 26 |
| Table 14: Procurements without program of works | 28 |
| Table 15: Procurement without Performance Security | 28 |
| Table 16: Procurements with payment irregularities | 29 |
| Table 17: Procurements with incomplete files | 32 |
| Table 18: Farmers for micro-scale irrigation | 34 |
| Table 19: Irregularities noted in the implementation of UGX 1 billion road grant | 35 |
| Table 20: The risk rating is as follows: | 37 |
| Table 21: Weighted score of Amolatar District Local Government | 37 |
| Table 22: Action Plan | 39 |

List of figures

| | |
|---------------------------------------|----|
| Figure 1: Risk Rating by Number | 38 |
| Figure 2: Risk Rating by Value | 38 |

List of Appendices

| | |
|---|----|
| APPENDIX I: Amolatar District Local Government Compliance Inspection for The Financial Year 2023/2024 | 45 |
| APPENDIX II: Procurements on plan but not implemented | 47 |
| APPENDIX III: Procurements implemented and not planned | 48 |
| APPENDIX IV: Procurement and Disposal Unit and Contracts Committee members | 50 |

ACRONYMS

| | |
|----------|--|
| BOQ | Bills of Quantities |
| FY | Financial Year |
| Ltd | Limited |
| PPDA | Public Procurement and Disposal of Public Assets Authority |
| PPDA Act | Public Procurement and Disposal of Public Assets Act |
| UGX | Uganda Shillings |

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority (PPDA) carried out the compliance inspection of Amolatar District Local Government that covered a sample of ten procurement transactions conducted in the Financial Year 2023-2024. The overall objective of the compliance inspection was to assess and establish the degree of compliance of Amolatar District Local Government's procurement and disposal system and processes with the provisions of the PPDA Act, Cap. 205 and the PPDA Regulations, and assess the level of procurement performance over the compliance inspection period.

From the findings of the compliance inspection exercise, the performance of Amolatar District Local Government for the Financial Year 2023/2024 was **moderately satisfactory** with an average weighted risk rating of **61.3%** as per the ranking in Table 20 in Chapter 3 of this compliance inspection report.

The following key exceptions were noted:

1. Use of an inappropriate standard bidding document: The Procurement and Disposal Unit issued an outdated bidding document for all five sampled works procurements worth UGX 1,270,859,540. The Procurement and Disposal Unit used the open domestic standard bidding document for works issued by PPDA in 2009 instead of the updated version issued by PPDA in September 2020. The new open domestic standard bidding document incorporates cross-cutting issues such as Environment, Safety, Health and Social Safeguards (ESHS) which are essential for ensuring the long-term sustainability of the projects and providing lasting benefits to the beneficiaries and communities surrounding them. Failure to utilize the updated version of the standard bidding document can result in the Entity missing out on important sustainability aspects of projects.
2. Evaluation irregularities were found in four procurements worth UGX 1,160,910,680, such as, the passing of non-compliant bidders contrary to Regulation 73 (1) and (3) of the Local Governments (PPDA) Regulations, 2006. Passing non-compliant bidders exposed the Entity to the risk of contracting providers that could fail to execute the works/supplies with competence. Irregularities during evaluation also raised a red flag on the integrity of the entity's procurement processes and whether the evaluation was fairly conducted.
3. Failure to dispose of obsolete items: The board of survey report for 2022-2023 was not presented to the audit team for review, however, the audit team identified several assets that were due for disposal. There was no evidence of efforts made by the Entity to dispose of these items. Furthermore, the Entity did not prepare a disposal plan for the obsolete items contrary to Regulation 2 (1) and (2) of the PPDA (Disposal) Regulations, 2023. Failure to dispose of assets whose use ceased inhibits achievement of value for money as funds are held up in assets which are not in use and also lost through depreciation of such assets.
4. Inefficiencies at contract management: The Authority found that the Entity had several delays during the contract management process in three procurements worth UGX 741,878,680. These delays included delayed site handover and delayed completion of projects as per the terms and conditions of the signed contract. Delays in contract management increased the risk of commitment of more resources in terms of staff and time by the Entity to projects that

ought to have been completed earlier and also affect the Government's performance in the delivery of services to the public.

5. Failure to obtain 10% Performance Security from bidders in five procurements worth UGX 1,270,859,540, contrary to GCC 61.1. This exposed the Entity to risks associated with non-performance of the contracts.

In light of the above findings, the authority recommends as follows:

1. The Authority will initiate suspension procedures against Lakana Investment Limited and Denov Investment Limited for submission of suspected unauthentic tax clearance certificates in accordance with Section 128 of the PPDA Act, Cap. 205.
2. The Accounting Officer should:
 - i. Task the Evaluation Committee members to show cause why disciplinary action should not be taken against them for irregularities noted in evaluation of bids for four procurements i.e. construction of four -classroom with one office at Amolatar SDA Secondary School, Construction of a four classroom with one office at Agikdak Seed Secondary School, Construction of Amolatar DLG Administration Block Phase 3 and Construction of 7 classrooms with one office at Akuriluba Community Primary School.
 - ii. Dispose of all obsolete assets, to avoid further depreciation and attain value for money in accordance with Section 95 of the PPDA Act, Cap 205 and the PPDA Disposal Regulations 2023;
 - iii. Task contractors to fulfil the conditions of contract effectiveness, such as obtaining the required Performance Securities from contractors, before they are allowed access to the sites in accordance with Regulation 12 (1) (a) of the PPDA (Contracts) Regulations, 2023;
 - iv. Request local contractors to use the Performance Securing Declarations as a sign of commitment to meeting their contractual obligations without encumbering financial resources in accordance with the PS/ST circular on management of Performance Security and advance payment guarantees dated 27th November 2024; and
 - v. Terminate the contract in the event the contractor does not provide the Performance Securities within the stipulated time in accordance with Regulation 12 (2) of the PPDA (Contracts) Regulations, 2023.
3. The Procurement and Disposal Unit should utilize the most recent version of the standard bidding document issued by the Authority which addresses critical issues related to project sustainability. This includes considering cross-cutting issues such as Environment, Safety, Health, and Social Safeguards (ESHS), in accordance with Section 66 of the PPDA Act, Cap. 205.
4. The Evaluation Committees should be vigilant while reviewing the information submitted by the bidders for conformity with the set criteria, before passing bidders in accordance with Section 76 (3) of the PPDA Act Cap. 205.
5. The Contract Managers should show cause why the Accounting Officer should not take disciplinary action against them for failure to supervise and ensure the timely execution of three works contracts i.e. construction of four -classroom with one office at Amolatar SDA

Secondary School, construction of a four classroom with one office at Agikdak Seed Secondary School and construction of Amolatar DLG Administration Block Phase.

Amolatar District Local Government should implement the recommendations in the action plan on pages **39** to **44**.

CHAPTER 1: INTRODUCTION

1.1. Structure of the Entity

Section 28 (1) of the PPDA Act Cap. 205, gives the Accounting Officer the overall responsibility for successfully executing the procurement and disposal processes in Amolatar District Local Government. The Accounting Officer of Amolatar District Local Government during the Financial Year under inspection was the Chief Administrative Officer, Mr. Paul Samuel Mbiwa. The composition of the Contracts Committee and Procurement and Disposal Unit are detailed in Appendix IV.

1.2. Background

The Public Procurement and Disposal of Public Assets Authority (PPDA) undertook a compliance inspection of Amolatar District Local Government that covered a sample of ten procurement transactions conducted in the Financial Year 2023/2024, vide Appendix I.

1.3. Objective of the Compliance inspection

The overall objective of the compliance inspection exercise was to assess the effectiveness and efficiency of the procurement and disposal processes at the Entity and adherence to the PPDA Act Cap. 205, attendant PPDA regulations and public procurement policies so as to determine the procurement performance over the compliance inspection period.

The specific objectives were to assess the:

1. Level of compliance by the Entity with the general provisions of the PPDA Act, Cap. 205 and PPDA Regulations with regard to the performance of the procurement structures and conduct of procurement processes;
2. Degree of compliance of the Entity's disposal process with the provisions of the PPDA Act, Cap. 205 and PPDA Regulations;
3. Level of efficiency and effectiveness in contract implementation, including the application of the Environmental, Social, Health and Safety (ESHS) requirements in the procurement process;
4. Progress and performance of the Micro-scale Irrigation Program in Amolatar District Local Government
5. Progress and performance of the Road Rehabilitation Program under the Force Account Mechanism.

1.4. Compliance inspection Scope

The compliance inspection involved a review of the procurement process, disposal process, general compliance issues and contract implementation on sample basis. The compliance inspection covered a sample of ten procurement and disposal transactions worth UGX 1,571,843,120 conducted during the Financial Year 2023/2024, vide **Appendix I**.

1.5. Methodology

The compliance inspection examined records and documents for each sampled transaction and obtained relevant and sufficient evidence to derive the compliance inspection conclusions. This involved a review of the Entity's procurement/disposal planning, initiation, bidding, evaluation, contract placement and management.

During the compliance inspection, the auditors met with the staff from the Procurement and Disposal Unit (PDU), Contracts Committee, Internal Compliance inspection, and User Departments where necessary, to obtain crucial qualitative information about the internal control system and processes in place.

A debrief meeting to discuss preliminary findings that arose during the inspection was held with the Entity management and staff on **31st January 2025** before the auditors could embark on preparation of the management letter. The management letter was sent to the Entity on **2nd May 2025** with a requirement to submit a management response by **9th May 2025**, but the Entity submitted its response to the Authority on **29th May 2025**.

This report presents the key findings and conclusions arising from the compliance inspection exercise.

CHAPTER 2: COMPLIANCE INSPECTION FINDINGS AND RECOMMENDATIONS

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

2.1.1. Procurement plan implementation rate

The Authority found that the Entity procured items worth UGX 3,069,566,017 for the Financial Year 2023-2024. This accounted for 63.7% of the planned procurement value, valued at UGX 4,815,870,522. Procurements worth an estimated UGX 1,746,304,505 (36.3%) were not implemented. The details are given in Table 1 below:

Table 1: Procurement plan implementation rate

| | |
|---|---------------|
| Total procurement plan value inclusive VAT (UGX) | 4,815,870,522 |
| Total procurement spend value inclusive VAT (UGX) | 3,069,566,017 |
| Procurement plan implementation rate (%) | 63.7% |
| Budget Variance (UGX) | 1,746,304,505 |

The Authority further found that 50 planned procurements estimated at UGX 564,567,104 were not implemented, vide Appendix II.

Implication

The Entity failed to deliver goods and services worth UGX 1,746,304,505 (36.3%) to the intended beneficiaries.

Management Response

All the planned projects were implemented. Some were implemented through the procurement process at the Procurement and Disposal Unit, other projects were implemented through the Force Account method, and the rest of the projects were implemented as direct and micro procurements.

Authority's comment

The Authority took note of the Entity's response; however, the monthly reports submitted by the Entity did not reflect the procurements under Force Account Mechanism, direct procurement method and micro procurement method.

Recommendations

The Accounting Officer should:

1. Regularly carry out a review of the implementation of the procurement plan and update the procurement plan in accordance with Section 60 (7) of the PPDA Act Cap. 205 to ensure improved performance; and

2. Submit monthly reports on all procurement activities undertaken by the Entity in accordance with Regulation 15 (1) of the PPDA (PDEs) Regulations, 2023.

2.1.2. Conducting procurements outside the procurement plan

The Authority found that the Entity conducted 62 procurements worth UGX 220,066,375 outside the procurement plan contrary to Regulation 65 (5) and (6) of the Local Governments (PPDA) Regulations, 2006 and Section 30 (d) of the PPDA Act. Cap. 205, as evidenced in the quarterly/monthly reports for the FY 2023/2024. The details are under Appendix III:

Implication

The Entity risked creation of domestic arrears and litigation issues if the Entity failed to pay the providers, as these procurements were not planned, thus implying that they were not budgeted for.

Management Response

The listed projects in appendix III are revenue service projects which were planned and budgeted for therefore were implemented within the plan.

Authority's comment

The Entity did not provide an updated plan to the Authority bearing the procurements listed in appendix III to support the management response.

Recommendations

1. The Accounting Officer should notify the Secretary to the Treasury and the Authority of any changes made to its procurement plan and submit the updated and approved plan to the Authority in accordance with Section 60 (8) of the PPDA Act. Cap. 205.
2. The Procurement and Disposal Unit should update the Entity's procurement plan in the event that amendments are made to the departmental work plans by User Departments in accordance with Section 60 (7) of the PPDA Act, Cap. 205.
3. The Contracts Committee should desist from approving procurements outside the procurement plan in accordance with Section 30 (d) of the PPDA Act. Cap. 205.

2.1.3. Irregularities in the conduct of micro procurements

The Authority found that User Departments undertook micro-procurements and observed the following irregularities:

1. The User Departments did not submit to the Procurement and Disposal Unit, monthly reports on micro procurements undertaken for onward submission to the Contracts Committee for ratification contrary to Regulation 41 (8) of the Local Governments (PPDA) Regulations, 2006 and Regulation 15 (1) of the PPDA (PDEs) Regulations, 2023.
2. User Departments did not follow the correct procedures when conducting micro procurements contrary to Regulation 41 (5) of the Local Governments (PPDA) Regulations, 2006 and Regulation 23 (2) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2023 evidenced by a lack of original invoices or receipts for these micro procurements;
3. The User Departments did not maintain records for the micro procurements undertaken throughout the financial year; and

4. The Authority could not determine the number and value of micro procurements for the financial year as the Entity did not provide the audit team with the IFMS purchase register. Subsequently, all micro procurements undertaken in the financial year under review were not reported to the Authority in the quarterly report submissions by the Entity.

Implications

- Failure to report to the Authority all procurements undertaken by the Entity contravenes the principles of transparency and accountability in public procurement.
- The Authority was unable to determine whether the Accounting Officer achieved value for money in conducting micro procurements contrary to Regulation 41 (6) of the Local Governments (PPDA) Regulations, 2006 and Regulation 23 (2) (c) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

Management Response

Management acknowledged the Authority's finding and pledges to improve in the subsequent financial years.

Recommendations

1. The Accounting Officer should, going forward, task the User Departments to report micro procurements to the Head, Procurement and Disposal Unit who should subsequently report to the Authority in the monthly reports.
2. The Head Procurement and Disposal Unit should submit to the Authority monthly procurement and disposal reports and performance data of all procurement transactions including micro procurements undertaken by the Entity not later than the fifteenth day of the following month in accordance with Regulation 15 (1) of the PPDA (PDEs) Regulations, 2023.

2.1.4. Failure by Internal Audit to audit the procurement function

The Authority found that the Internal Auditor did not perform an audit of the procurement function for the FY 2023/2024. There was no evidence of the Internal Audit report contrary to Regulation 28 of the Local Governments (PPDA) Regulations, 2006 and Regulation 27 of the PPDA (PDEs) Regulation, 2023.

Implication

There was no assurance of value for money for all supplies, works or services procured during the period under review thus undermining the principles of accountability and transparency.

Management response

Management acknowledged the Authority's finding and will implement the Authority's recommendation in the subsequent financial years.

Recommendations

1. The Accounting Officer should seek from the Authority, capacity building for the Internal Auditor in the review of procurement transactions.

2. The Head, Internal Audit should audit the procurement function in accordance with Regulation 27 of the PPDA (PDEs) Regulation, 2023.

2.1.5. Failure to fully implement the PPDA audit recommendations for FY 2021/22

The Authority found that the Entity did not fully implement the Authority's FY 2021/2022 compliance inspection recommendations contained in the report issued in July 2024. Out of the 20 recommendations made, four recommendations (20%) were implemented, nine recommendations (35%) were partially implemented while seven recommendations (45%) were not implemented as indicated in Table 2:

Table 2: Previous Audit Recommendations Implementation Status

| Responsible Party | Recommendation | Implementation Status |
|--------------------|--|-----------------------|
| Accounting Officer | The Accounting Officer should delegate his functions when needed, formally in writing in accordance with Section 39 of the PPDA Act 2003. The delegation should state in specific terms the function delegated, the period, and the person to whom delegation has been granted. | Implemented |
| | The Accounting Officer should implement all the Authority's procurement audit recommendations in accordance with Regulation 14 (k) of the Local Governments (PPDA) Regulations, 2006. Where management finds challenges in implementation of any recommendation, this should be brought to the attention of the Authority. | Partially Implemented |
| | The Accounting Officer should endeavor to eliminate delays in the Entity to ensure timely service delivery in accordance with Section 48 of the PPDA Act 2003. | Partially Implemented |
| | The Accounting Officer should task the Procurement and Disposal Unit to desist from making changes to the contract terms at contract signing, and where need arises, hold negotiations before contract signing or seek Contracts Committee approval for contract amendments with sufficient justification after contract signing in accordance with Regulation 120 (10) of the Local Governments (PPDA) Regulations, 2006. | Partially Implemented |
| | The Accounting Officer should task the Head Procurement and Disposal Unit, and the Contract Supervisors to avoid delays in the procurement process so that the Entity achieves efficiency and value for money in accordance with Section 48 of the PPDA Act, 2003. | Partially Implemented |

| Responsible Party | Recommendation | Implementation Status |
|-------------------------------|--|-----------------------|
| | The Accounting Officer should prevail over contract supervisors to ensure that reports on contract implementation are prepared and forwarded to the Procurement and Disposal Unit in accordance to Regulation 119 (10) (f) of the Local Governments (PPDA) Regulations, 2006. | Not Implemented |
| | The Accounting Officer should task Heads of User Departments to ensure that contract supervisors prepare contract implementation plans in accordance with Regulation 119 (3) of the Local Governments (PPDA) Regulations, 2006. | Not Implemented |
| | The Accounting Officer should prevail over contract supervisors to prepare and submit all contract management records in accordance with Regulation 119 (10) of the Local Governments (PPDA) Regulations, 2006. | Not Implemented |
| Procurement and Disposal Unit | The Head Procurement and Disposal Unit should set the most appropriate evaluation criteria that suits the purpose of the procurement in accordance with Regulation 48(4) of the Local Governments (PPDA) Regulations, 2006. | Partially Implemented |
| | The Procurement and Disposal Unit should state exact dates of expiry of bid validity periods when preparing solicitation documents as provided in the PPDA Circular No.1/2013. | Implemented |
| | The Head Procurement and Disposal Unit should develop shortlists that have sufficient providers that are expected to participate and meet the eligibility requirements of the Entity and have them approved by the Contracts Committee in accordance with Regulation 38 of the Local Governments (PPDA) Regulations, 2006. | Implemented |
| | The Chair Persons of the bid opening sessions should sign and stamp on the key pages of the opened bids that are unique to the bids and those that contain financial information in accordance with Regulation 71(10) of the Local Governments (PPDA) Regulations, 2006; | Implemented |
| | The Head of the Procurement and Disposal Unit should archive all documents pertaining to a particular procurement on their respective files in accordance with Section 31 (o) of the PPDA Act, 2003 as amended. | Not Implemented |
| Contracts | The Contracts Committee should approve a bidding | Partially |

| Responsible Party | Recommendation | Implementation Status |
|----------------------|--|-----------------------|
| Committee | document for each procurement with specific and appropriate bidding terms and criteria tailored to the procurement subject. | Implemented |
| | The Contracts Committee and Head Procurement and Disposal Unit should quality assure all contract documents before the contracts are signed. | Partially Implemented |
| Evaluation Committee | The Evaluation Committees should evaluate the bids following the criteria set in the bidding document and waive any non-material deviations following Regulation 75 of the Local Governments (PPDA) Regulations, 2006. | Partially Implemented |
| | The Evaluation Committee should strictly adhere to the criteria set out in the solicitation document in accordance with Regulation 48 (4) of the Local Governments (PPDA) Regulations, 2006. | Partially Implemented |
| Internal Audit | The Head of the internal audit department of the Procuring and Disposing Entity should ensure that procurement and disposal procedures and payments by the Entity are audited regularly. | Not Implemented |
| User Departments | User Departments should initiate procurement transactions together with clear description of the requirements according to Regulation 65 (1) (a) of the Local Governments (PPDA) Regulations, 2006. | Not Implemented |
| | Heads of User Departments should ensure that contract supervisors avail contract management records to the Procurement and Disposal Unit for monitoring purposes and maintenance on the respective procurement action files. | Not Implemented |

Implication

Failure to fully implement the Authority's audit recommendations is a red flag for weak internal controls and affects the performance of the procurement and disposal function in the Entity.

Management response

Management acknowledged the Authority's finding and will implement the Authority's recommendation in the subsequent financial years.

Recommendation

The Accounting Officer should take corrective action and engage all stakeholders to develop strategies for the implementation of all the Authority's recommendations in accordance with Section 10 (1) (a) of the PPDA Act Cap. 205.

2.1.6. Failure to attach a statement of requirements for all sampled procurements

The Authority found that in eight of the sampled procurement transactions worth UGX 1,571,843,120, the User Departments initiated procurements without recommending statement of requirements to the Procurement and Disposal Unit contrary to Section 36 (1) (c) of the PPDA Act Cap. 205.

Implication

The Entity was exposed to the risk of delays in the procurement processes as time is lost in sourcing for the statement of requirements and also the risk of mis procurement i.e., purchase of items that are not fit for purpose.

Management Response

All the capital projects had BOQs prepared by the Engineer who is the technical person submitted together with procurement plans.

Authority's comment

The Authority took note of the Entity's response however the Entity did not provide proof to the Authority indicating that the BOQs had been submitted together with the plans. The Authority also found that the bidding documents of 5 procurements worth UGX 1,270,859,540 did not have SORs as discussed later in this report.

Recommendation

The Accounting Officer should not confirm funding for incomplete procurement requisitions and without complete statements of requirements proposed/ recommended by the User Department in accordance with Regulation 3 (2) (a) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

2.1.7. Delayed approval of the requisition form by the Accounting Officer

The Authority found that the Accounting Officer delayed in approving the requisition forms of three procurements worth UGX 571,989,360 as detailed in Table 3 below:

Table 3: Delayed requisition approvals

| No. | Subject of procurement | Contract Amount (UGX) | Findings |
|-----|---|-----------------------|--|
| 1. | Construction of four - classroom with one office at Amolatar SDA Secondary School | 228,798,310 | Whereas the Head of Department- Josephine Acen approved the procurement on 28 th June 2023, the Accounting Officer confirmed funding on 1 st August 2023, a delay of 25 working days |
| 2. | Construction of a four classroom with one office at Agikdak Seed Secondary School | 233,242,190 | |
| 3. | Siting, drilling and installation of five deep boreholes in the district – DWSCG water sector | 109,948,860 | Whereas the Head of Department- Josephine Acen approved the procurement on 10 th July 2023, the Accounting Officer confirmed funding |

| No. | Subject of procurement | Contract Amount (UGX) | Findings |
|-----|------------------------|-----------------------|--|
| | | | on 1 st August 2023, a delay of 17 working days |
| | TOTAL | 571,989,360 | |

Implication

Delayed approval of the requisition form increases procurement lead times hence delaying service delivery to the intended beneficiaries and potentially affecting the Entity's ability to absorb funds.

Management Response

The Accounting Officer was transferred during that period so departments had to wait for the new Accounting Officer to assume duty to sign the procurement requisition forms.

Authority's comment

The Authority noted the Entity's response however the Entity did not provide evidence to prove that the Accounting Officer was not in office for the period 10th June 2025 to 1st August 2025 to support the management response.

Recommendation

The Accounting Officer should approve requisitions in a timely manner to promote efficiency in public procurement in accordance with Section 51 of the PPDA Act Cap. 205.

2.1.8. Irregularities in the issuance of bidding documents

The Authority found the following irregularities in the issuance of bidding documents as detailed below:

1. Use of an inappropriate standard bidding document

The Authority found that the Procurement and Disposal Unit issued an outdated bidding document for all five sampled works procurements worth UGX 1,270,859,540. The Procurement and Disposal Unit used the open domestic standard bidding document for works issued by PPDA in 2009 instead of the updated version issued by PPDA in September 2020. The new open domestic standard bidding document incorporates cross-cutting issues such as Environment, Safety, Health and Social Safeguards (ESHS). The details of these procurements are in Table 4 below:

Table 4: Procurements with the wrong version of the standard bidding document

| No. | Subject of procurement | Contract Amount (UGX) | <u>Management Response</u> |
|-----|---|-----------------------|--|
| 1. | Construction of four -classroom with one office at Amolatar SDA Secondary School | 228,798,310 | <i>Management acknowledged the Authority's finding and will implement the Authority's recommendation</i> |
| 2. | Construction of a four classroom with one office at Agikdak Seed Secondary School | 233,242,190 | |
| 3. | Siting, drilling and installation of five deep boreholes in the district – DWSCG water sector | 109,948,860 | |
| 4. | Construction of Amolatar DLG Administration | 279,838,180 | |

| | | | |
|----|--|----------------------|-------------------------|
| | Block Phase 3 | | <i>in the</i> |
| 5. | Construction of 7 classrooms with one office at Akuriluba Community Primary School | 419,032,000 | <i>subsequent</i> |
| | TOTAL | 1,270,859,540 | <i>financial years.</i> |

Implication

Failure to utilize the updated version of the standard bidding document can result in the Entity missing out on important sustainability aspects of projects. This includes the integration of cross-cutting issues such as Environment, Safety, Health, and Social Safeguards (ESHS), which are essential for ensuring the long-term sustainability of the projects and providing lasting benefits to the beneficiaries and communities surrounding them.

Recommendation

The Procurement and Disposal Unit should utilize the most recent versions of the standard bidding documents issued by the Authority which addresses critical issues related to project sustainability. This includes considering cross-cutting issues such as Environment, Safety, Health, and Social Safeguards (ESHS), in accordance with Section 66 of the PPDA Act, Cap. 205.

2. Missing sections in the bidding document

The Authority found that the Procurement and Disposal Unit issued bidding documents for five sampled works procurements worth UGX 1,270,859,540 with missing key sections. The sections of the bidding documents that were missing include: (i) Section 1-Instructions to Bidders, (ii) Section 4-Bidding Forms, (iii) Section 6-Statement of Requirements, (iv) Section 7-General Conditions of Contract and (v) Section 9-Contract Forms contrary to Regulation 44 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023. The procurements are detailed in Table 5 below:

Table 5: Procurement with missing sections of the bidding document

| No. | Subject of procurement | Contract Amount (UGX) | <u>Management Response</u> |
|-----|---|-----------------------|--|
| 1. | Construction of four -classroom with one office at Amolatar SDA Secondary School | 228,798,310 | <i>The Procurement and Disposal Unit issued bidding documents with all required sections.</i> |
| 2. | Construction of a four classroom with one office at Agikdak Seed Secondary School | 233,242,190 | |
| 3. | Siting, drilling and installation of five deep boreholes in the district – DWSCG water sector | 109,948,860 | |
| 4. | Construction of Amolatar DLG Administration Block Phase 3 | 279,838,180 | Authority's comment The Authority noted the Entity's response however there was no evidence provided to support the management response & as such maintained the findings. |
| 5. | Construction of 7 classrooms with one office at Akuriluba Community Primary School | 419,032,000 | |
| | TOTAL | 1,270,859,540 | |

Implication

Issuing incomplete bidding documents can mislead potential bidders, leading them to prepare non-responsive bids. This negatively impacts competition and hampers the achievement of value for money.

Recommendations

1. The Accounting Officer should task the members of the Contracts Committee to show cause why disciplinary action should not be taken against them for failure to conduct quality assurance reviews of all bidding documents to evaluate their completeness and accuracy in accordance with Section 30 (1) (c) of the PPDA Act, Cap. 205.
2. The Accounting Officer should task the Head Procurement and Disposal Unit to show cause why disciplinary action should not be taken against them for failure to prepare complete bidding documents that define the requirements precisely and in a manner that leaves no doubt or assumption by a bidder regarding the requirements of the Entity in accordance with Regulation 42 (a) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

3. Requirement for submission of evidence of VAT registration

The Authority found that in six sampled procurement files worth UGX 1,270,859,540, the Procurement and Disposal Unit irregularly included requirements on the submission of “evidence that a company is VAT registered OR VAT exempt” contrary to the PPDA circular No. 1 of 2015 dated 17th September 2015 (VAT Registration for Bidders). The procurements are detailed in Table 6 below:

Table 6: Procurement with the requirement of submission of VAT registration

| No. | Subject of procurement | Contract Amount (UGX) | Management Response |
|-----|---|-----------------------|---|
| 1. | Construction of four -classroom with one office at Amolatar SDA Secondary School | 228,798,310 | <i>Management acknowledged the Authority's finding and will implement the Authority's recommendation in the subsequent financial years.</i> |
| 2. | Construction of a four classroom with one office at Agikdak Seed Secondary School | 233,242,190 | |
| 3. | Siting, drilling and installation of five deep boreholes in the District – DWSCG water sector | 109,948,860 | |
| 4. | Construction of Amolatar DLG Administration Block Phase 3 | 279,838,180 | |
| 5. | Construction of 7 classrooms with one office at Akuriluba Community Primary School | 419,032,000 | |
| 6. | Supply of Fuel Oils and Lubricants Contract Value: Not provided | Not provided | |
| | TOTAL | 1,270,859,540 | |

Implication

The requirement for submission of evidence that a company is VAT registered in the bidding document is irregular and could discourage bidders who are VAT ineligible from participating in the Entity's bidding processes.

Recommendation

The Head Procurement and Disposal Unit should prepare bidding documents that adhere to the PPDA Circular No. 1 of 2015 (VAT Registration of Bidders).

2.1.9. Irregularities in the bidding documents

The Authority found irregularities in the bidding document for example failure to attach BOQs and irregular evaluation criteria for six procurements worth UGX 1,270,859,540 as detailed in Table 7 below:

Table 7: Procurements with irregularities in the bidding document

| No. | Subject of procurement | Findings |
|--------------------------------------|---|--|
| 1. | Construction of four -classroom with one office at Amolatar SDA Secondary School worth UGX 228,798,310 | <ul style="list-style-type: none">• Failure to attach BOQs <p>The Authority found the bidding document on file did not include the Bills of Quantities (BOQs) for the works.</p> <p><u>Management Response</u></p> <p><i>The BOQ has been availed for verification.</i></p> |
| 2. | Construction of a four classroom with one office at Agikdak Seed Secondary School worth UGX 233,242,190 | <p>Authority's comment</p> <p>The Authority noted the Entity's response however the Entity did not provide evidence to support the management response.</p> |
| 3. | Siting, drilling and installation of five deep boreholes in the district – DWSCG water sector worth UGX 109,948,860 | |
| Irregular evaluation criteria | | |
| 4. | Construction of Amolatar DLG Administration Block Phase 3 Contract Value: 279,838,180 | <ul style="list-style-type: none">• Inadequate criteria on tax clearance certificate <p>The bidding document required a copy of the bidder's valid income tax clearance certificate addressed to Amolatar DLG however the period of validity of the tax clearance certificate was not stated.</p> <p><u>Management Response</u></p> <p><i>The income tax clearance certificate is issued as of when it is needed/required. That becomes the validity period.</i></p> <p>Authority's comment</p> <p>The Authority noted the Entity's response and advises that the Uganda Revenue Authority (URA) issues a Tax Clearance Certificate (TCC) when a taxpayer's tax affairs are in order, confirming they've fulfilled their tax obligations. Where the TCC</p> |

| No. | Subject of procurement | Findings |
|-----|--|--|
| | | <p>applied for is an annual TCC the certificate is valid for 12 months. It is therefore incumbent upon the Entity to ensure that the TCC is up to date and valid.</p> <p>In the case of a transactional TCC, it is issued for specific transactions, valid for a single transaction or a short period and the tax period covered cannot be a past period hence need for the Entity to define the period.</p> |
| 5. | Construction of 7 classrooms with one office at Akuriluba Community Primary School Contract Value: 419,032,000 | <ul style="list-style-type: none"> • Inadequate criteria on tax clearance certificate <p>The bidding document required a copy of the bidder's valid income tax clearance certificate addressed to Amolatar DLG however the period of validity of the tax clearance certificate was not stated.</p> <p><u>Management Response</u></p> <p><i>The income tax clearance certificate is issued as of when it is needed/required. That becomes the validity period.</i></p> <p><u>Authority's comment</u></p> <p>The Authority noted the Entity's response and advises that the Uganda Revenue Authority (URA) issues a Tax Clearance Certificate (TCC) when a taxpayer's tax affairs are in order, confirming they've fulfilled their tax obligations. Where the TCC applied for is an annual TCC the certificate is valid for 12 months. It is therefore incumbent upon the Entity to ensure that the TCC is up to date and valid.</p> <p>In the case of a transactional TCC, it is issued for specific transactions, valid for a single transaction or a short period and the tax period covered cannot be a past period hence need for the Entity to define the period.</p> <ul style="list-style-type: none"> • Irregular criteria <p>The bidding document required a bank statement for the last 6 months (January 2023 to June 2023) however the bidders were invited to bid on 4th August 2023.</p> <p><u>Management Response</u></p> <p><i>The issued SBD to bidders and the evaluation criteria both required the bank statement for the last 6 months.</i></p> <p><i>The part of Jan 2023 to June 2023 was corrected during review by CC and it was corrected in the minute which correction was incorporated in the final SBD sent to bidders.</i></p> |

| No. | Subject of procurement | Findings |
|-----|--|--|
| | | <p>Authority's comment The Authority noted the Entity's response however the Entity did not provide the corrected SBD for review as evidence to support the management response.</p> |
| 6. | Supply of Fuel Oils and Lubricants Contract Value: Not provided | <p>• Irregular criteria The bidding document required a bank statement for the last 6 months (January 2023 to June 2023) however the bidders were invited to bid on 4th August 2023.</p> <p>Management Response <i>The issued SBD to bidders and the evaluation criteria both required the bank statement for the last 6 months. The part of Jan 2023 to June 2023 was corrected during review by CC and it was corrected in the minute which correction was incorporated in the final SBD sent to bidders.</i></p> <p>Authority's comment The Authority noted the Entity's response however the Entity did not provide the corrected SBD for review as evidence to support the management response.</p> <p>• Inadequate criteria on the tax clearance certificate The bidding document required a copy of the bidder's valid income tax clearance certificate addressed to Amolatar DLG however the period of validity of the tax clearance certificate was not stated.</p> <p>Management Response <i>The income tax clearance certificate is issued as of when it is needed/required. That becomes the validity period.</i></p> <p>Authority's comment The Authority noted the Entity's response and advises that the Uganda Revenue Authority (URA) issues a Tax Clearance Certificate (TCC) when a taxpayer's tax affairs are in order, confirming they've fulfilled their tax obligations. Where the TCC applied for is an annual TCC the certificate is valid for 12 months. It is therefore incumbent upon the Entity to ensure that the TCC is up to date and valid.</p> <p>In the case of a transactional TCC, it is issued for specific transactions, valid for a single transaction or a short period and the tax period covered cannot be a past period hence need for the Entity to define the period.</p> |

Implications

- Setting inappropriate criteria exposes the Entity to the risk of inappropriate evaluation of bids, hence, awarding contracts to ineligible and unsuitable bidders.
- The bidders were exposed to the risk of preparing non-responsive bids and also increasing the risk of contract failure due to inadequate requirements in the bidding document.

Recommendations

1. The Head, Procurement and Disposal Unit should prepare solicitation documents that define the requirements precisely and in a manner that leaves no doubt or assumption by a bidder in regard to the requirements of the Entity in accordance with Regulation 42 (a) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.
2. The Head, Procurement and Disposal Unit should set evaluation criteria that is appropriate and suits the objectives of the procurement in accordance with Regulation 42 (b) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

2.1.10. Low bidder responses

The Authority found that the Entity did not have adequate competition as less than three bids were received under open domestic bidding in five procurements worth UGX 1,044,881,230 contrary to Section 49 of the PPDA Act, Cap. 205 as indicated in Table 8 below:

Table 8: Procurements with low bidder responses

| No. | Subject of procurement | Contract Amount (UGX) | No of respondents |
|------------|---|------------------------------|--------------------------|
| 1. | Construction of a four classroom with one office at Agikdak Seed Secondary School | 233,242,190 | 2 |
| 2. | Siting, drilling and installation of five deep boreholes in the District – DWSCG water sector | 109,948,860 | 2 |
| 3. | Revenue Management at Anyongoga Market | 2,820,000 | 2 |
| 4. | Construction of Amolatar DLG Administration Block Phase 3 | 279,838,180 | 1 |
| 5. | Construction of 7 classrooms with one office at Akuriluba Community Primary School | 419,032,000 | 2 |
| | TOTAL | 1,044,881,230 | |

Implication

The Entity was denied the chance to maximize competition in the bidding process which ultimately hinders the achievement of value for money.

Management Response

This is noted; however, the entity cannot be faulted since it followed all the processes and requirements of advertising those bids publicly in the newspaper. The low bidder turn up could be due to the distance and location of Amolatar District Local Government.

Authority's comment

The Authority noted the Entity's response however the low bidder response could be caused by a number of other factors other than distance and location since for the other procurements bidders responded adequately.

Recommendation

The Accounting Officer should organize bidder conferences in order to obtain information on causes of limited participation by bidders in the bidding processes of the Entity and also increase bidder awareness.

2.1.11. Evaluation irregularities

The Authority found evaluation irregularities in four procurements worth UGX 1,160,910,680 such as the passing of non-compliant bidders contrary to Regulation 73 (1) and (3) of the Local Governments (PPDA) Regulations, 2006 and Regulation 26 (3) of the PPDA (Evaluations) Regulations, 2023 as detailed in Table 9 below:

Table 9: Procurement with evaluation irregularities

| No. | Subject of procurement | Findings |
|-----|---|---|
| 1. | Construction of four - classroom with one office at Amolatar SDA Secondary School worth UGX 228,798,310 | <p>• Passing of a non-compliant bidder</p> <p>i. The Authority found that the Evaluation Committee passed a non-compliant bidder. Specifically, while the best-evaluated bidder, Denov Investments Limited, submitted a tax clearance certificate (TCC) with reference number UGND240082092, the authentication revealed that the TCC was issued to ANDEN COMPANY LIMITED on behalf of Amolatar District Local Government.</p> <p><u>Management Response</u> <i>This is noted and now TCC are verified online for authentication.</i></p> <p>ii. The Authority found that despite the detailed commercial evaluation requiring bidders to submit proof of experience in similar works, including completion certificates for projects handled within the last three years, the best-evaluated bidder failed to provide the completion certificates and they were passed yet they should have been eliminated.</p> <p><u>Management Response</u> <i>There were other proof of experience provided by the bidder like the award letters and contract agreements.</i></p> <p>Authority's comment The Authority noted the Entity's response however having a contract or an award letter does not imply that</p> |

| No. | Subject of procurement | Findings |
|-----|--|---|
| | | the contractor completed the works therefore the two requirements were different. |
| 2. | Construction of a four classroom with one office at Agikdak Seed Secondary School worth UGX 233,242,190 | <p>• Passing of a non-compliant bidder</p> <p>i. Although the best-evaluated bidder (Lakana Investments Limited) submitted a tax clearance certificate (TCC) with reference number LI02220014967 issued on 10th August 2023 to Lakana Investments Limited for a period of 1st July 2023 to 30th June 2024 addressed to Amolatar District Local Government. The authentication showed that the TCC was issued to Lakana Investment Limited on 10th August 2021 for a period of 1st July 2021 to 30th June 2022 addressed to Dokolo District Local Government.</p> <p><u>Management Response</u> <i>This is noted and now TCC are verified online for authentication.</i></p> <p>ii. The Authority found that the best-evaluated bidder failed to submit a completed bid. The bidder attached the bidding document issued by the Entity but did not fill out the required sections and they were passed yet they should have been eliminated.</p> <p><u>Management Response</u> <i>There was no management response.</i></p> |
| 3. | Construction of Amolatar DLG Administration Block Phase 3 worth UGX 279,838,180 | <p>• Passing of a non-compliant bidder</p> <p>The Authority found that the best-evaluated bidder was deemed compliant, despite submitting an incomplete and unsigned bid submission sheet. Bygon Enterprises Ltd provided only one page of the bid submission sheet, covering sections (a) to (g), but failed to sign and stamp the document. Furthermore, sections (h) to (q) of the bid submission sheet were missing and they were passed yet they should have been eliminated.</p> <p><u>Management Response</u> <i>This is noted and the evaluation team will ensure to be more vigilant during the evaluation.</i></p> |
| 4. | Construction of 7 classrooms with one office at Akuriluba Community Primary School worth UGX 419,032,000 | |

Implications

- Passing non-compliant bidders exposed the Entity to the risk of contracting providers that could fail to execute the works/supplies with competence.
- Irregularities during evaluation raise a red flag on the integrity of the Entity's procurement processes and whether the evaluation was fairly conducted.

Recommendations

1. The Authority will initiate suspension procedures against Lakana Investment Limited and Denov Investment Limited for submission of suspected unauthentic tax clearance certificates in accordance with Section 128 of the PPDA Act, Cap. 205.
2. The Accounting Officer should task the Evaluation Committee members to show cause why disciplinary action should not be taken against them for irregularities noted in evaluation of bids in the four procurements listed in Table 9 above i.e. construction of four -classroom with one office at Amolatar SDA Secondary School, Construction of a four classroom with one office at Agikdak Seed Secondary School, Construction of Amolatar DLG Administration Block Phase 3 and Construction of 7 classrooms with one office at Akuriluba Community Primary School.
3. The Evaluation Committees should be vigilant while reviewing the information submitted by the bidders for conformity with the set criteria, before passing bidders in accordance with Section 76 (3) of the PPDA Act Cap. 205.

2.1.12. Failure to communicate the NOBEB to participating bidders

The Authority found that in all of the sampled procurement transactions, the Entity did not communicate the results of the evaluation exercise to the bidders that participated in the bidding processes in the form of sending a Best Evaluated Bidder Notice, particularly to those that were unsuccessful contrary with Regulation 85 (5) of the Local Governments (PPDA) Regulations, 2006.

Implications

- Failure to issue a NoBEB and/or notify all bidders denies them the right to appeal the decision of award in case they are aggrieved. It also contravenes the principle of transparency.
- It further denies bidders a chance to make improvements in future bids hence deterring the building of their capacity.

Management Response

The notice of best evaluated bidder was shared electronically to all bidders and copies pinned on the notice board for viewing.

Authority's comment

The Authority noted the Entity's response however there was no evidence to validate this response, particularly proof that the NoBEB was shared electronically.

Recommendations

1. The Accounting Officer should task the Procurement and Disposal Unit to send the Notice of Best Evaluated Bidder to all bidders who participate in a bidding process in accordance with Regulation 3 (4) of the PPDA (Contracts) Regulations, 2023.
2. The Procurement and Disposal Unit should require bidders to include their official email addresses in their bids to enable electronic communication of the Notice of Best Evaluated Bidder, maintain such communication on file as evidence.

2.1.13. Inclusion of supervision costs in the BOQs

The Authority found that the Entity irregularly included internal (supervision) costs for the District Engineer within the BOQs in three procurements worth UGX 881,072,500 as detailed in Table 10 below:

Table 10: Procurements with supervision costs

| No. | Subject of procurement | Contract Amount (UGX) | Supervision cost (UGX) |
|-----|--|-----------------------|------------------------|
| 1. | Construction of four -classroom with one office at Amolatar SDA Secondary School | 228,798,310 | 3,000,000 |
| 2. | Construction of a four classroom with one office at Agikdak Seed Secondary School | 233,242,190 | 3,000,000 |
| 3. | Construction of 7 classrooms with one office at Akuriluba Community Primary School | 419,032,000 | 3,000,000 |
| | TOTAL | 881,072,500 | 9,000,000 |

Implication

The inclusion of supervision costs in the BOQs casts doubt on the Entity's integrity and may derail bidders from doing business with the Entity.

Management Response

This has been noted for correction in the coming procurements.

Recommendation

The User Departments should plan and budget for supervision fees under costs of investment which are controlled under the departments vote and used as and when need arises as opposed to including them within the contract price.

2.1.14. Retrospective award to the best-evaluated bidder

The Authority found that the Contracts Committee awarded the contract for revenue management at Anyongoga market at worth UGX 2,820,000 retrospectively. Whereas the Contracts Committee awarded the contract on 3rd October 2023, the notice of best-evaluated bidder had been displayed from 25th September 2023 to 6th October 2023.

Implications

- This raises a red flag on the transparency and integrity of the bidding process.
- This is also an indication of usurping the powers of the Contract Committee as the display was done prior to their award decision

Management Response

There was no management response.

Recommendation

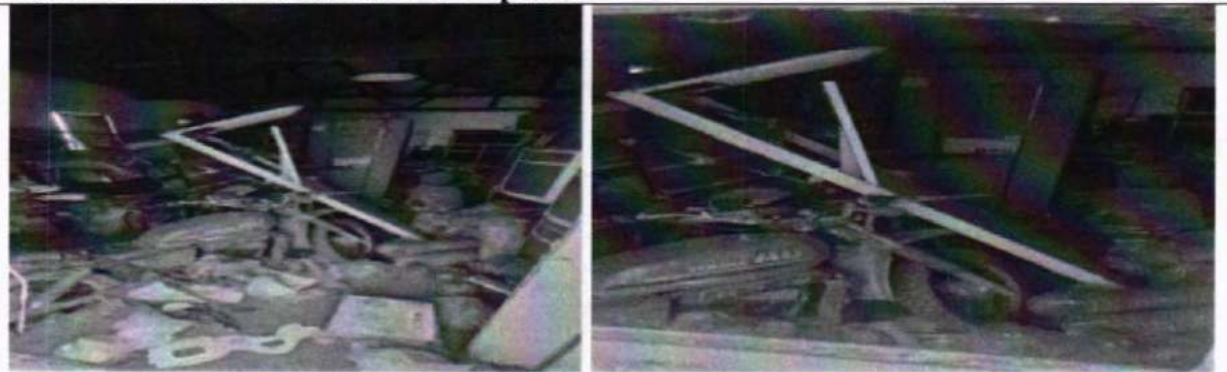
The Contracts Committee should desist from retrospective award decisions and ensure all award decision are in accordance with Regulation 3 (1) of the PPDA (Contracts) Regulations, 2023.

2.2. COMPLIANCE OF THE ENTITY'S DISPOSAL PROCESS WITH THE PROVISION OF THE PPDA ACT, CAP. 205 AND PPDA REGULATIONS

2.2.1. Failure to dispose obsolete items

The board of survey report for 2022-2023 was not presented to the audit team for review, however, the audit team identified several assets such as tyres, motorcycles, cupboards to mention but a few that are due for disposal. There was no evidence of efforts made by the Entity to dispose of these items. Furthermore, the Entity did not prepare a disposal plan for the obsolete items as indicated in Table 11 below:

Table 11: Obsolete items due for disposal



Photographs of obsolete assets due for disposal in Amolatar HC store

Implication

Failure to dispose of assets whose use ceased inhibits achievement of value for money as funds are held up in assets which are not in use and also lost through depreciation of these assets.

Management Response

The disposal process is ongoing.

Authority's comment

The Authority noted the Entity's response however the disposal process should be expediated in line with the recommendations below.

Recommendation

The Accounting Officer should dispose of all obsolete assets, to avoid further depreciation and attain value for money in accordance with Section 95 of the PPDA Act, Cap 205 and the PPDA Disposal Regulations 2023.

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

2.3.1. Failure by the Entity to incorporate Environmental, Social, Health and Safety (ESHS) requirements in solicitation documents.

The Authority found that the bidding documents for five works procurements worth UGX 1,270,859,540 did not provide for environmental, social, health and safety requirements contrary to Section 66 of the PPDA Act, Cap. 205 as the Procurement and Disposal Unit used an inappropriate bidding document as detailed in Table 12 below:

Table 12: Procurements without inclusion of ESHS in the bidding document

| No. | Subject of procurement | Findings |
|-----|---|---|
| 1. | Construction of four -classroom with one office at Amolatar SDA Secondary School worth UGX 228,798,310 | <p>The documents did not provide for:</p> <ol style="list-style-type: none"> 1. Environmental protection and mitigation measures such as wing walls, culvert excavations, and stone pitching. 2. Safety of employees and workers were overlooked, as there was also no provision for a first aid box, clean drinking water and Personal Protective Equipment for personnel. 3. Environment and Social Security or Environmental and Social Securing Declaration. |
| 2. | Construction of a four classroom with one office at Agikdak Seed Secondary School worth UGX 233,242,190 | |
| 3. | Siting, drilling and installation of five deep boreholes in the district – DWSCG water sector worth UGX 109,948,860 | |
| 4. | Construction of Amolatar DLG Administration Block Phase 3 Contract Value: 279,838,180 | |
| 5. | Construction of 7 classrooms with one office at Akuriluba Community Primary School Contract Value: 419,032,000 | |

Implications

- Failure to undertake environmental safeguards exposes the environment to degradation which may affect the surrounding communities and the longevity of the investment.
- Failure to undertake social and safety safeguards may infringe on the human rights and safety of Project Affected Personnel, contractors' workers and district staff and potential conflict with surrounding communities.
- Failure to provide for ESHS in the bidding documents means that at contract implementation these issues will not be implemented for example; the safety of works, HIV and Gender sensitization, grievance handling, disposal of waste, community engagements, planting of trees, management of pollution, among others which could be detrimental to the beneficiaries.

Management Response

The bidding document had components of environmental protection strategy as an evaluation criterion, for example planting of trees at the site and the BOQ prepared by the engineer also had components of the of ESHS

Authority's comment

The Authority took note of the Entity's response however the bidding documents provided by the Entity only indicated that the bidders provide a strategy on environmental protection however these were not catered for in the BOQ. Other factors on health and social safeguards were not completely catered for in the same bidding documents.

Recommendations

1. The contract managers should comprehensively report on the implementation of ESHS requirements in the progress reports and should not sign on the payment certificates without inclusion of the requirements in the reports.
2. The Head of Procurement and Disposal Unit should issue the bidding documents which incorporate issues of sustainable procurement such as ESHS with significant environmental and social considerations in accordance with Section 66 of the PPDA Act, Cap. 205.
3. The District Engineers should when coming up with the BOQs for works procurements, cater for and breakdown issues under ESHS in the BOQs.
4. The Contract Managers should work hand in hand with the staff in charge of community and labor, to ensure enforcement of social and health safeguards during contract implementation.

2.3.2. Inefficiencies at contract management

The Authority found that the Entity had several delays during the contract management process in three procurements worth UGX 741,878,680. These delays included delayed site handover and delayed completion of projects as per the terms and conditions of the signed contract. Site handover delayed by an average of 18 working days and contract completion delayed by an average of 66 working days as detailed in Table 13 below:

Table 13: Procurements with contract management inefficiencies

| No | Subject of procurement | Finding |
|----|---|---|
| 1. | Construction of four - classroom with one office at Amolatar SDA Secondary School worth UGX 228,798,310 | <ul style="list-style-type: none">• Delayed site handover The Authority found that there was a delay in the site handover in accordance with GCC 1.1 (ee) and GCC 21.1 which stated that the start date/site possession date should occur 14 working days from the day of contract signing. The contract was signed on 10th November 2023, but the site handover did not take place until 5th December 2023 which was after 18 working days.• Delayed completion of the works The Authority found that the completion of works was delayed contrary to the contractual terms which stated that the completion date was 20th March 2024. However, the contractor completed the works on 30th June 2024, causing a delay of 73 working days. |
| 2. | Construction of a four classroom with one office at Agikdak Seed Secondary | <ul style="list-style-type: none">• Delayed site handover The Authority found that there was a delay in the site handover in accordance with GCC 1.1 (ee) and GCC |

| No | Subject of procurement | Finding |
|----|---|---|
| | School worth UGX 233,242,190 | 21.1 which stated that the start date/site possession date should occur 14 working days from the day of contract signing. The contract was signed on 10 th November 2023, but the site handover did not take place until 5 th December 2023 which was after 18 working days. |
| 3. | Construction of Amolatar DLG Administration Block Phase 3 worth UGX 279,838,180 | <ul style="list-style-type: none"> • Delayed completion of the works <p>The Authority found that the completion of works was delayed contrary to the contractual terms which stated that the completion date was 20th March 2024. The payment request submitted by the contractor on 10th June 2024 indicated the works were only 65% complete, however the Entity had not extended the contract yet the contract was overdue by 59 working days.</p> |

Implications

- Delays in contract management, increased the risk of commitment of more resources in terms of staff and time by the Entity to projects that ought to have been completed earlier and also affected the Government's performance in the delivery of services to the public.
- Delays in contract management exposed the Entity to the risk of increased procurement lead times, which delayed service delivery to the intended beneficiaries and also exposed the Entity to the risk of failure to utilize funds by the end of the financial year.
- Implementation of works on an expired contract exposed the entity to the risk of unnecessary litigations which could be costly for the Government of Uganda.

Management Response

This is noted and has since been corrected.

Recommendation

The Contract Managers should show cause why the Accounting Officer should not take disciplinary action against them for failure to supervise and ensure the timely execution of works in accordance with Regulation 52 of the PPDA (Contracts) Regulations, 2023.

2.3.3. Failure to submit a program for works and program updates

The Authority did not find evidence that the contractors of five procurements worth UGX 1,270,859,540 submitted the program of works contrary to GCC 36.1 which required that the contractor submits a program for the works within 7 days of contract. Furthermore, there was no evidence that these Contractors were penalized for failure to submit program updates contrary to GCC 36.3 which stated that the period between program updates is 15 days and the amount to be withheld for late submission of an updated program is UGX 100,000. These procurements are listed in Table 14 below:

Table 14: Procurements without program of works

| No. | Subject of procurement | Contract Amount (UGX) |
|-----|---|-----------------------|
| 1. | Construction of four -classroom with one office at Amolatar SDA Secondary School | 228,798,310 |
| 2. | Construction of a four classroom with one office at Agikdak Seed Secondary School | 233,242,190 |
| 3. | Siting, drilling and installation of five deep boreholes in the district – DWSCG water sector | 109,948,860 |
| 4. | Construction of Amolatar DLG Administration Block Phase 3 | 279,838,180 |
| 5. | Construction of 7 classrooms with one office at Akuriluba Community Primary School | 419,032,000 |
| | TOTAL | 1,270,859,540 |

Implications

- Failure to evidence receipt of program of works increased the risk of ineffective monitoring of project milestones which further increased the risk of project delays.
- Failure to penalize the contractor encouraged the laxity of the contractor in providing a works program and subsequent updates.

Management Response

Work schedules were provided by the contractors.

Authority's comment

The Authority took note of the Entity's response however the Entity did not provide evidence to support the management response.

Recommendations

The Contract Managers should in future procurements:

1. Task all contractors to submit revised and updated work programs for the pending works during contract implementation; and
2. Invoke GCC 36.3 which provides that the penalty under of the contract is recovered and made for the amounts owed due to late submission of the program of works from all contractors.

2.3.4. Failure to obtain Performance Security from bidders

The Authority found that in five procurements worth UGX 1,270,859,540, the Entity did not obtain the 10% Performance Security contrary to GCC 61.1 as detailed in Table 15 below:

Table 15: Procurement without Performance Security

| No. | Subject of procurement | Contract Amount (UGX) |
|-----|---|-----------------------|
| 1. | Construction of four -classroom with one office at Amolatar SDA Secondary School | 228,798,310 |
| 2. | Construction of a four classroom with one office at Agikdak Seed Secondary School | 233,242,190 |

| No. | Subject of procurement | Contract Amount (UGX) |
|-----|---|-----------------------|
| 3. | Siting, drilling and installation of five deep boreholes in the district – DWSCG water sector | 109,948,860 |
| 4. | Construction of Amolatar DLG Administration Block Phase 3 | 279,838,180 |
| 5. | Construction of 7 classrooms with one office at Akuriluba Community Primary School | 419,032,000 |
| | TOTAL | 1,270,859,540 |

Implication

Failure to obtain Performance Securities exposed the Entity to risks associated with non-performance of the contracts.

Management Response

Management has noted this for improvement.

Recommendations

The Accounting Officer should:

1. Task contractors to fulfil the conditions of contract effectiveness, such as obtaining the required Performance Securities from contractors, before they are allowed access to the sites in accordance with Regulation 12 (1) (a) of the PPDA (Contracts) Regulations, 2023;
2. Request local contractors to use the Performance Securing Declarations as a sign of commitment to meeting their contractual obligations without encumbering financial resources in accordance with the PS/ST circular on management of Performance Security and Advance Payment Guarantees dated 27th November 2024; and
3. Terminate the contract in the event the contractor does not provide the Performance Securities within the stipulated time in accordance with Regulation 12 (2) of the PPDA (Contracts) Regulations, 2023.

2.3.5. Payment irregularities

The Authority found payment irregularities in three procurements worth UGX 927,668,490 as detailed in Table 16 below:

Table 16: Procurements with payment irregularities

| No | Subject of procurement | Payment irregularities |
|----|---|---|
| 1. | Construction of four - classroom with one office at Amolatar SDA Secondary School worth UGX 228,798,310 | <p>• Incomplete payment</p> <p>The Authority found that the contractor was paid only UGX 72,890,111 from Interim Payment Certificate No. 1. This payment was made on March 13, 2024, leaving a remaining variance of UGX 155,908,199 by the time of the audit on 31st January 2025.</p> <p><u>Management Response</u></p> <p><i>Payments are made equivalent to the works done (admeasurement contract), and the contractor has not raised any issue concerning non-payment. The</i></p> |

| No | Subject of procurement | Payment irregularities |
|----|---|---|
| | | <p><i>contractor received the whole payment for the actual work done in the interim payment certificate number II.</i></p> <p>Authority's comment The Authority noted the Entity's response; however, by the time of the audit, the works under the contract had been completed, but payment was outstanding. Notably the Entity as part of its management response did not provide proof of interim payment certificate number II.</p> |
| 2. | Construction of Amolatar DLG Administration Block Phase 3 Contract Value: 279,838,180 | <p>• Irregular deduction of retention. The Authority found that according to GCC 48.1, the proportion of payments retained should have been 10%. However, Payment Certificate No. 1 indicated that the Entity deducted a 5% retention, amounting to UGX 8,944,550, based on the value of works executed, which was UGX 178,891,000. The correct retention amount should have been UGX 17,889,100. Similarly, Payment Certificate No. 2 showed that the Entity deducted a 5% retention worth UGX 2,913,000 on the value of works executed totaling UGX 58,260,000. The proper retention deduction should have been UGX 5,826,000.</p> <p><u>Management Response</u> <i>This was an oversight because most contracts in the district have retention of 5%, The Entity commits to be keen in the subsequent contracts.</i></p> <p>• Failure to sign payment certificate No.2. The Authority found that the District Community Development Officer, District Environment Officer, District Internal Auditor, and Chief Administrative Officer were required to sign Interim Payment Certificate No. 2. However, they did not sign the certificate. As a result, the payment was made without full approval of the certificate.</p> <p><u>Management Response</u> <i>This was an Oversight because this payment was initiated after a site meeting where stakeholders were impressed with the construction and recommended for payment. However, this document has already been authenticated by Officers responsible.</i></p> |

| No | Subject of procurement | Payment irregularities |
|----|---|---|
| 3. | Construction of 7 classrooms with one office at Akuriluba Community Primary School Contract Value: 419,032,000 | <ul style="list-style-type: none"> • Irregular payment of 18% VAT The Authority found that on 14th February 2024 the Entity paid the contractor 18% VAT worth UGX 18,770,876 however the contractor was not VAT registered. The URA Certificate of Registration submitted by Tomtu Investment (U) Limited showed that the contractor was not registered for VAT hence a potential financial loss of UGX 18,770,876. Similarly, on 15th April 2024, the Entity made a payment to the contractor inclusive of 18% VAT worth UGX 43,703,833 hence a potential financial loss of UGX 43,703,833. <p><u>Management Response</u> <i>This is noted for improvement</i></p> <ul style="list-style-type: none"> • Incomplete payment The Authority found that the contractor was paid 385,391,025 out of a contract value of UGX 419,032,000, leaving a balance of UGX 33,640,975. <p><u>Management Response</u> <i>Management did not provide a response.</i></p> |

Implications

- Incomplete payment to contractors disrupts their business cashflows and discourages them from participating in future procurements which subsequently affects competition.
- Payment of VAT to non-VAT registered contractor could present the Entity with a potential financial loss worth UGX 62,474,700 that could have been channeled to other priority areas while also Government of Uganda loses revenue as a result of non-remittance.

Recommendations

1. The Accounting Officer should:

- Task the responsible officers to show cause as to why disciplinary action should not be taken against them for wrong computations used in the preparation of payment certificates in the construction of Amolatar DLG Administration Block Phase 3 worth UGX 279,838,180 and construction of 7 classrooms with one office at Akuriluba Community Primary School worth UGX 419,032,000
- Recover UGX 62,474,700 from the contractor - Tomtu Investment (U) Limited, paid as VAT, yet the firm was not VAT registered in the construction of 7 classrooms with one office at Akuriluba Community Primary School worth UGX 419,032,000; and
- Direct emphasis towards the training of Contract Managers, especially the Engineers, on the preparation of interim payment certificates.

2. The Entity should fulfil its obligation and fully pay the contractor for works done for the construction of four -classroom with one office at Amolatar SDA Secondary School worth UGX 228,798,310, construction of Amolatar DLG Administration Block Phase 3 worth UGX 279,838,180 and construction of 7 classrooms with one office at Akuriluba Community Primary School Contract Value: 419,032,000 in accordance with Regulations 52 (3) (III) of the PPDA (Contracts) Regulation, 2023.

2.3.6. Incomplete procurement files

The Authority found in seven procurement transactions worth UGX 1,652,529,182 there were missing records relating to the procurements contrary to Section 44 of the PPDA Act, Cap. 205 as detailed in Table 17 below:

Table 17: Procurements with incomplete files

| No. | Subject of procurement | Missing records |
|-----|---|--|
| 1. | Revenue Management at Anyongoga Market worth UGX 2,820,000 | <ul style="list-style-type: none"> • Requisition form • Bidding document • Submitted bids • Appointment of contract Manger and no contract implementation plan • Monthly contract implementation reports • Evidence of remittances |
| 2. | Supply of Fuel Oils and Lubricants Contract Value: Not provided | <ul style="list-style-type: none"> • Requisition form • Appointment of contract Manger and no contract implementation plan • Monthly contract implementation reports • Payment records |
| 3. | Construction of four -classroom with one office at Amolatar SDA Secondary School worth UGX 228,798,310 | <ul style="list-style-type: none"> • Copies of issued, received and opening of bids • Appointment of contract Manger and no contract implementation plan • Monthly contract implementation reports • 10% Performance Security • Completion certificates |
| 4. | Construction of a four classroom with one office at Agikdak Seed Secondary School worth UGX 233,242,190 | <ul style="list-style-type: none"> • Appointment of contract Manger and no contract implementation plan • Monthly contract implementation reports • 10% Performance Security • Completion certificates |
| 5. | Siting, drilling and installation of five deep boreholes in the district – DWSCG water sector worth UGX 109,948,860 | |
| 6. | Construction of Amolatar DLG Administration Block Phase 3 | |

| No. | Subject of procurement | Missing records |
|-----|--|-----------------|
| | Contract Value: 279,838,180 | |
| 7. | Construction of 7 classrooms with one office at Akuriluba Community Primary School Contract Value: 419,032,000 | |

Implication

Missing records are a sign of non-transparency and weaknesses in the internal controls of the Entity which culminates to an ineffective accountability system within the Entity.

Management Response

No management response was available.

Recommendations

1. The Accounting Officer should prevail over Contract Managers to prepare reports on contract implementation and share copies with the Procurement and Disposal Unit in accordance to Regulation 52 (3) (g) of the PPDA (Contracts) Regulations, 2023.
2. The Head, Procurement and Disposal Unit should maintain complete procurement action files with all documents in accordance with Section 33 (o) of the PPDA Act, Cap. 205.

2.4. PROGRESS AND PERFORMANCE OF THE MICRO-SCALE IRRIGATION PROGRAM IN AMOLATAR DISTRICT LOCAL GOVERNMENT

Background:

The Micro-scale Irrigation Program is in line with Uganda's National Irrigation Policy which aims to create 1.5 million hectares of irrigated land by the year 2040. The Micro-scale Irrigation Program supports farmers to purchase and use individual irrigation equipment through a matching grant scheme, in which the cost of the equipment is co-financed by the farmer and the Government of Uganda.

The Government subsidizes between 25% and 75% of the total cost of the irrigation equipment (which can be sprinkler, drip and drag hosepipe methods using either solar or petrol energy sources). The level of the subsidy varies according to the choice of the irrigation equipment/technology selected by the farmer as indicated below:

- For solar-powered irrigation equipment, the maximum Government co-payment is 75% of the total cost of equipment and is capped at UGX 18,000,000; and
- For petrol-powered irrigation equipment the maximum Government co-payment is 25% of the total cost of equipment and is capped at UGX 5,000,000.

The Authority reviewed the documents for micro-scale irrigation in Amolatar District Local Government and noted the following:

The contractor was Smart Agricultural Technologies Supplies and Consultancy (U) Ltd (SATESCO) who was to design, supply and install micro-scale irrigation equipment for seven farmers as detailed in Table 18 below:

Table 18: Farmers for micro-scale irrigation

| No. | Reference number | Contract price (UGX) |
|-----|---|----------------------|
| 1. | Amolatar/2023-02-09/Female/36829, Amolatar 2023-03-15/male/45159-Lot 1 | 44,526,120 |
| 2. | Amolatar/2023-01-12/Male/31054, Amolatar 2023-01-12/Male/301053, Amolatar/2023-01-27/Male/33980- Lot 2 | 36,089,120 |
| 3. | Amolatar/2023-01-16/Male/32844, Amolatar 2023-01-15/Male/33546-Lot 3 | 49,177,680 |
| 4. | Amolatar/2023-01-23/Male/32844, Amolatar 2023-12-05/Male/29030, Amolatar/2023-02-01/male/35287- Lot 4 | 59,714,490 |
| 5. | Amolatar/2023-01-16/Male/31547, Amolatar/2024-01-15/Male/72443/Lot 5 | 31,315,430 |
| 6. | Amolatar/2023-01-16/Male/31546, Amolatar 2023-01-15/Female/31548-Lot 6 | 36,331,610 |
| 7. | Amolatar/2023-01-11/Male/37344, Amolatar 2023-01-18/Male/31859, Amolatar/2023-01-18/Female/31918- Lot 7 | 41,009,130 |
| | TOTAL | 298,163,580 |

2.4.1. Irregular contract monitoring and implementation

The Authority found the following irregularities in contract monitoring and implementation as detailed below:

1. There were no payment records on file;
2. There was no evidence of ESHS implementation – The Entity only provided a block figure of UGX 400,000 for ESHS-related activities without clearly indicating the breakdown; and
3. The contract management reports did not include elements on ESHS.

Implication

This makes monitoring of the implementation of the ESHS requirements and intervention by the responsible stakeholders difficult.

Management Response

No management response was available.

Recommendations

The Accounting Officer should

1. Prevail over the contract managers to comprehensively report on the implementation of ESHS requirements in the progress reports; and
2. Direct the contract managers to submit all contract management records to the Head, Procurement and Disposal Unit so that they are maintained on all procurement action files with complete documentation in accordance with Section 32 (o) of the PPDA Act, Cap. 205.

2.5. PROGRESS AND PERFORMANCE OF THE UGX 1,000,000,000 ROAD REHABILITATION GRANT UNDER FORCE ACCOUNT MECHANISM

Background:

The Government of Uganda in February 2023 allocated a Road Rehabilitation Grant of UGX 1,000,000,000 to each of the 135 Districts, 10 Cities and 31 Municipalities in the FY 2023/2024. The funds are meant to rehabilitate District, Urban and Community Access Roads (DUCAR) in the respective Local Governments, Cities and Municipalities.

Amolatar District Local Government received UGX 1,000,000,000 in the FY 2023/2024 to rehabilitate District and Community Access Roads under Force Account Mechanism.

2.5.1. Irregularities noted in the implementation of UGX 1 billion road grant

The Authority found the following irregularities in two roads as part of the implementation of the UGX 1 billion road grant as detailed in Table 19 below:

Table 19: Irregularities noted in the implementation of UGX 1 billion road grant

| No. | Road name | Finding |
|-----|--|---|
| 1. | Force Account: Rehabilitation of Acengryeny Buster – Anyangoga – Kona Agoga Road 14.1 Km Amount Spent: No information | <ul style="list-style-type: none">• The approved bills of quantities for the road works were not in the file.• Signed Contracts Committee minutes showing approval of submissions under Force Account not provided. |
| 2. | Force Account: Rehabilitation of Atomoro – Odyabo Road 10 Km Amount Spent: No information | <ul style="list-style-type: none">• Progress reports on the implementation of the road works were not prepared.• The signed site meeting minutes not in the file.• Payment vouchers for the inputs/materials used.• Reports on implementation of ESHS Safeguards not prepared.• There was no completion certificate prepared. |

Implications

- There was a risk that resources allocated for the mechanized maintenance of roads were mismanaged and the works were not done in accordance with the PPDA regulations on force on account mechanism.
- The anomalies noted above were in contravention of the principles of accountability and transparency in the application of the Force on Account Mechanism.

Management Response

Management takes note of the findings, and respond as follows:

- *All these documents are available but were not submitted to the Procurement and Disposal Unit for filing;*
- *The approved bills of quantities are available and were approved by the Contracts Committee;*

- *Works department submitted all the procurements to the Contracts Committee for approval;*
- *Progress reports for roadworks are available for verification, indicating the work progress and challenges faced by the district in the implementation of road works in the FY 2023//2024;*
- *District Roads Committee minutes reviewing the road works have been availed for verification. District Roads Committee is the body reorganised under URF Act 2008 to oversee the implementation of road works at the district;*
- *The implementation was done in line with the priced and approved bills of quantities attached;*
- *Issuing certificate of completion is done after the commissioning of roadwork by the RDC which by the time of Audit some roads were still in progress and commissioning of projects were not done; and*
- *Implementation of road work in Amolatar observes environmental and social safeguards which were handled.*

Authority's comment

The Authority noted the Entity's response; however, the Entity did not provide evidence to support the management response.

Recommendations

The Accounting Officer should:

1. Submit monthly reports to the Authority on works implemented under the Force Account Mechanism in Financial Year 2023/2024 in accordance with Regulation 15 (1) of the PPDA (PDEs) Regulation, 2023;
2. Task the District Engineer to implement Force Account activities in accordance with Circular No. 3 of 2012 to Local Governments on the application of the use of Force on Account Mechanism to ensure value for money;
3. Instruct the District Engineer to share all copies of records and reports on Force Account Mechanism with the Procurement and Disposal Unit and maintain and manage the records of the works, equipment and supplies in accordance with Section 130 (5) (e) of the PPDA Act Cap. 205.

CHAPTER 3: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

This section will present the overall compliance inspection conclusion and the recommended action plan.

3.1 Overall Compliance Inspection Conclusion

The performance of Amolatar District Local Government for the Financial Year 2023/2024 was **moderately satisfactory** with an overall weighted average risk rating of **61.3%**.

Table 20: The risk rating is as follows:

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

Entity's Performance

The risk rating was weighted to determine the Entity's overall risk level. The weighting was derived using the average weighted index as shown in Table 21 below:

Table 21: Weighted score of Amolatar District Local Government

| Risk category | No. | No. % | Value (UGX) | Value % | Weights | Total weighted Average | |
|---------------|-----------|------------|----------------------|------------|----------|------------------------|-------------|
| | | | | | | By No | By Value |
| High | 3 | 30.0 | 741,878,680 | 47.20 | 0.6 | 18.0 | 28.32 |
| Medium | 7 | 70.0 | 829,964,440 | 52.80 | 0.3 | 21.0 | 6.3 |
| Low | 0 | 0.0 | 0 | 0 | 0.1 | 0.0 | 0 |
| Satisfactory | 0 | 0.0 | 0 | 0 | 0 | 0.0 | 0 |
| Total | 10 | 100 | 1,571,843,120 | 100 | 1 | 39.0 | 34.6 |

$$\text{Weighted Average (By no.)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{39.0}{60} \times 100 = 65\%$$

$$\text{Weighted Average (By Value)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{34.6}{60} \times 100 = 57.7\%$$

$$\text{Combined Weighted Average} = \frac{65+57.7}{2} = 61.3\%$$

Figure 1: Risk Rating by Number

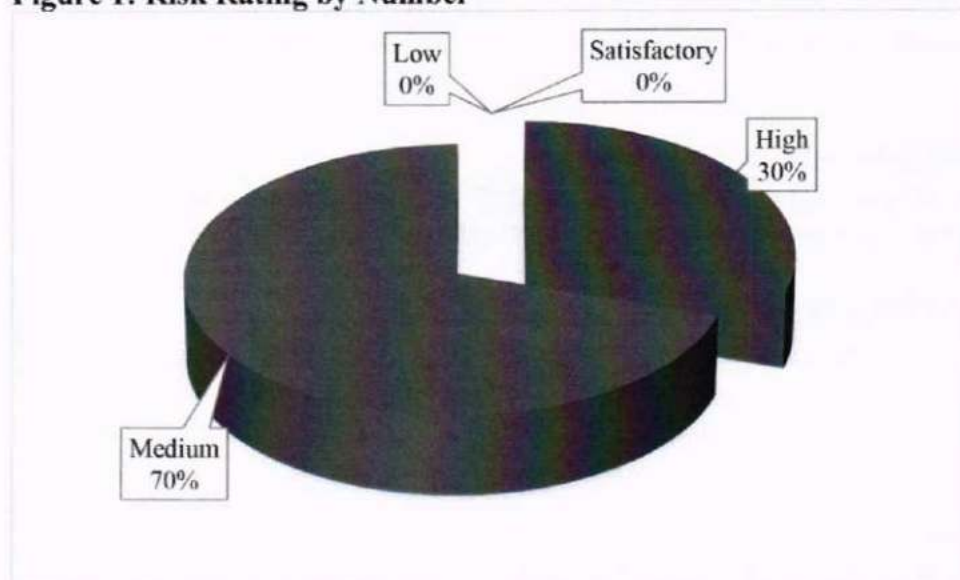
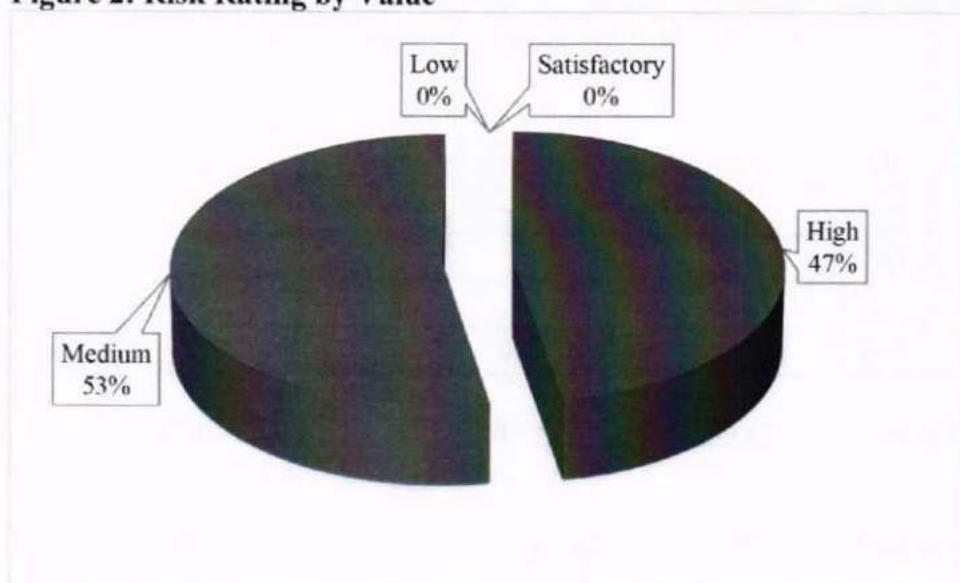


Figure 2: Risk Rating by Value



3.2. Recommended Action Plan

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

Table 22: Action Plan

| Origin | Recommended Action | Target Date |
|--------------------|---|-------------|
| Accounting Officer | The Accounting Officer should provide the Authority with a justification for failure to fully implement the procurement plan of the entity, resulting in the procurement implementation variance of UGX 1,746,304,505. | Immediately |
| | The Accounting Officer should regularly carry out a review of the implementation of the procurement plan and update the procurement plan in accordance with Section 60 (7) of the PPDA Act Cap. 205 to ensure improved performance. | |
| | The Accounting Officer should submit monthly reports on all procurement activities undertaken by the Entity in accordance with Regulation 15 (1) of the PPDA (PDEs) Regulations, 2023. | |
| | The Accounting Officer should cause for a regular review of the departmental work plans and subsequently the Entity procurement plan and update it in accordance with Section 60 (7) of the PPDA Act, Cap. 205. | |
| | The Accounting Officer should notify the Secretary to the Treasury and the Authority of any changes made to its procurement plan and submit the updated and approved plan to the Authority in accordance with Section 60 (8) of the PPDA Act. Cap. 205. | |
| | The Accounting Officer should going forward task the User Departments to report micro procurements to the Head Procurement and Disposal Unit who should subsequently report to the Authority in the monthly reports. | |
| | The Accounting Officer should seek from the Authority, capacity building for the Internal Auditor in the review of procurement transactions in the event that there is a need. | |
| | The Accounting Officer should take corrective action and engage all stakeholders to develop strategies for the implementation of all the Authority's recommendations in accordance with Section 10 (1) (a) of the PPDA Act Cap. 205. | |
| | The Accounting Officer should not confirm funding for incomplete procurement requisitions and without complete | |

| Origin | Recommended Action | Target Date |
|--------|--|-------------|
| | statements of requirements proposed/ recommended by the User Department in accordance with Regulation 3 (2) (a) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023. | |
| | The Accounting Officer should approve requisitions in a timely manner to promote efficiency in public procurement in accordance with Section 51 of the PPDA Act Cap. 205. | |
| | The Accounting Officer should organize bidder conferences in order to obtain information on causes of limited participation by bidders in the bidding processes of the Entity and also increase bidder awareness. | |
| | The Accounting Officer should task the Evaluation Committee members to show cause why disciplinary action should not be taken against them for irregularities noted in evaluation of bids. | |
| | The Accounting Officer should task the Procurement and Disposal Unit to send the Notice of Best Evaluated Bidder to all bidders who participate in a bidding process in accordance with Regulation 3 (4) of the PPDA (Contracts) Regulations, 2023. | |
| | The Accounting Officer should dispose of all obsolete assets, to avoid further depreciation and attain value for money in accordance with Section 95 of the PPDA Act, Cap 205 and the PPDA Disposal Regulations 2023. | |
| | The Accounting Officer should task contractors to fulfil the conditions of contract effectiveness, such as obtaining the required performance securities from contractors, before they are allowed access to the sites in accordance with Regulation 12 (1) (a) of the PPDA (Contracts) Regulations, 2023. | |
| | The Accounting Officer should request local contractors to use the Performance Securing Declarations as a sign of commitment to meeting their contractual obligations without encumbering financial resources in accordance with the PS/ST circular on management of Performance Security and Advance Payment Guarantees dated 27 th November 2024. | |
| | The Accounting Officer should terminate the contract in the event the contractor does not provide the performance securities within the stipulated time in accordance with Regulation 12 (2) of the PPDA (Contracts) Regulations, 2023. | |

| Origin | Recommended Action | Target Date |
|--------|---|-------------|
| | The Accounting Officer should task the responsible officers to show cause as to why disciplinary action should not be taken against them for wrong computations used in the preparation of payment certificates in the construction of Amolatar DLG Administration Block Phase 3 worth UGX 279,838,180 and construction of 7 classrooms with one office at Akuriluba Community Primary School worth UGX 419,032,000. | |
| | The Accounting Officer should recover UGX 62,474,700 from the contractor - Tomtu Investment (U) Limited, paid as VAT, yet the firm was not VAT registered in the construction of 7 classrooms with one office at Akuriluba Community Primary School worth UGX 419,032,000. | |
| | The Accounting Officer should direct emphasis towards the training of Contract Managers, especially the Engineers, on the preparation of interim payment certificates. | |
| | The Entity should fulfil its obligation and fully pay the contractor for works done for the construction of four - classroom with one office at Amolatar SDA Secondary School worth UGX 228,798,310, construction of Amolatar DLG Administration Block Phase 3 worth UGX 279,838,180 and construction of 7 classrooms with one office at Akuriluba Community Primary School Contract Value: 419,032,000 in accordance with Regulations 52 (3) (III) of the PPDA (Contracts) Regulation, 2023. | |
| | The Accounting Officer should prevail over Contract Managers to prepare reports on contract implementation and share copies with the Procurement and Disposal Unit in accordance to Regulation 52 (3) (g) of the PPDA (Contracts) Regulations, 2023. | |
| | The Accounting Officer should prevail over the contract managers to comprehensively report on the implementation of ESHS requirements in the progress reports. | |
| | The Accounting Officer should direct the contract managers to submit all contract management records to the Head, Procurement and Disposal Unit so that they are maintained on all procurement action files with complete documentation in accordance with Section 32 (o) of the PPDA Act, Cap. 205. | |
| | The Accounting Officer should submit monthly reports to the Authority on works implemented under the Force on Account Mechanism in Financial Year 2023/2024 in accordance with | |

| Origin | Recommended Action | Target Date |
|-------------------------------|--|-------------|
| | Regulation 15 (1) of the PPDA (PDEs) Regulation, 2023. | |
| | The Accounting Officer should task the District Engineer to implement Force on Account activities in accordance with Circular No. 3 of 2012 to Local Governments on the application of the use of Force on Account Mechanism to ensure value for money. | |
| | The Accounting Officer should instruct the District Engineer to share all copies of records and reports on Force on Account Mechanism with the Procurement and Disposal Unit and maintain and manage the records of the works, equipment and supplies in accordance with Section 130 (5) (e) of the PPDA Act Cap. 205. | |
| Contracts Committee | The Contracts Committee should conduct a quality assurance review of all bidding documents to evaluate their completeness and accuracy in accordance with Section 30 (1) (e) of the PPDA Act, Cap. 205. | Immediately |
| | The Contracts Committee should desist from retrospective award decisions and ensure all award decision are in accordance with Regulation 3 (1) of the PPDA (Contracts) Regulations, 2023. | |
| Evaluation Committee | The Evaluation Committees should be vigilant while reviewing the information submitted by the bidders for conformity with the set criteria, before passing bidders in accordance with Section 76 (3) of the PPDA Act Cap. 205. | Immediately |
| Procurement and Disposal Unit | The Procurement and Disposal Unit should update the Entity's procurement plan in the event that amendments are made to the departmental work plans by User Departments in accordance with Section 60 (7) of the PPDA Act, Cap. 205. | Immediately |
| | The Head Procurement and Disposal Unit should submit to the Authority monthly procurement and disposal reports and performance data of all procurement transactions including micro procurements undertaken by the Entity not later than the fifteenth day of the following month in accordance with Regulation 15 (1) of the PPDA (PDEs) Regulations, 2023. | |
| | The Procurement and Disposal Unit should utilize the most recent versions of the standard bidding documents issued by the Authority which addresses critical issues related to project sustainability. This includes considering cross-cutting issues such as Environment, Safety, Health, and Social Safeguards | |

| Origin | Recommended Action | Target Date |
|-----------------|---|-------------|
| | (ESHS), in accordance with Section 66 of the PPDA Act, Cap. 205. | |
| | The Head Procurement and Disposal Unit should prepare complete bidding documents that define the requirements precisely and in a manner that leaves no doubt or assumption by a bidder regarding the requirements of the Entity in accordance with Regulation 42 (a) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023. | |
| | The Head Procurement and Disposal Unit should prepare bidding documents that adhere to the PPDA Circular No. 1 of 2015 (VAT Registration of Bidders). | |
| | The Head, Procurement and Disposal Unit should prepare solicitation documents that define the requirements precisely and in a manner that leaves no doubt or assumption by a bidder in regard to the requirements of the Entity in accordance with Regulation 42 (a) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023. | |
| | The Head, Procurement and Disposal Unit should set evaluation criteria that is appropriate and suits the objectives of the procurement in accordance with Regulation 42 (b) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023. | |
| | The Procurement and Disposal Unit should require bidders to include their official email addresses in their bids to enable electronic communication of the Notice of Best Evaluated Bidder | |
| | The Head of Procurement and Disposal Unit should issue the bidding documents which incorporate issues of sustainable procurement such as ESHS with significant environmental and social considerations in accordance with Section 66 of the PPDA Act, Cap 205. | |
| | The Head, Procurement and Disposal Unit should maintain complete procurement action files with all documents in accordance with Section 33 (o) of the PPDA Act, Cap. 205 | |
| User Department | The User Departments should plan and budget for supervision fees under costs of investment which are controlled under the departments vote and used as and when need arises as opposed | Immediately |

| Origin | Recommended Action | Target Date |
|----------------|---|-------------|
| | to including them within the contract price. | |
| | The contract managers should comprehensively report on the implementation of ESHS requirements in the progress reports and should not sign on the payment certificates without inclusion of the requirements in the reports. | |
| | The District Engineers should when coming up with the BOQs for works procurements, cater for and breakdown issues under ESHS in the BOQs. | |
| | The Contract Managers should work hand in hand with the staff in charge of community and labor, to ensure enforcement of social and health safeguards during contract implementation. | |
| | The Contract Managers should show cause why the Accounting Officer should not take disciplinary action against them for failure to supervise and ensure the timely execution of works in accordance with Regulation 52 of the PPDA (Contracts) Regulations, 2023. | |
| | The Contract Managers should in future procurements task all contractors to submit revised and updated work programs for the pending works during contract implementation. | |
| | The Contract Managers should in future procurements invoke GCC 36.3 which provides that the penalty under of the contract is recovered and made for the amounts owed due to late submission of the program of works from all contractors. | |
| Internal Audit | The Head, Internal Audit should audit the procurement function in accordance with Regulation 27 of the PPDA (PDEs) Regulation, 2023. | |

APPENDIX I: Amolatar District Local Government Compliance Inspection for The Financial Year 2023/2024

| No. | Reference number | Subject of procurement | Procurement method | Provider | Awarded Amount (UGX) |
|------------|-----------------------------|---|---------------------------|---|-----------------------------|
| 1. | Aleb805/Wrks/2023-24/00003 | Construction of four -classroom with one office at Amolatar SDA Secondary School | Open Domestic Bidding | Denov Investment Limited | 228,798,310 |
| 2. | Aleb805/Wrks/2023-24/00002 | Construction of a four classroom with one office at Agikdak Seed Secondary School | Open Domestic Bidding | Lakana Investment Limited | 233,242,190 |
| 3. | Aleb805/Wrks/2023-24/00010 | Siting, drilling and installation of five deep boreholes in the District – DWSCG water sector | Open Domestic Bidding | KLR Uganda Limited | 109,948,860 |
| 4. | Aleb805/Svcs/2023-24/00034 | Revenue Management at Anyongoga Market | Open Domestic Bidding | Mr. Jasper Okello | 2,820,000 |
| 5. | Aleb805/Wrks/2023-24/0000 | Micro scale irrigation | Open Domestic Bidding | Smart Agriculture Technologies Limited | 298,163,580 |
| 6. | Amol805/Wrks/2023-24/00009 | Construction of Amolatar DLG Administration Block Phase 3 | Open Domestic Bidding | Bygon Enterprises Ltd | 279,838,180 |
| 7. | Aleb805/Wrks/2023-24/00001 | Construction of 7 classrooms with one office at Akuriluba Community Primary School | Open Domestic Bidding | Tomtu Investment (U) Ltd | 419,032,000 |
| 8. | Amol805/Supls/2023-24/00001 | Supply of Fuel Oils and Lubricants | Open Domestic Bidding | Fahaab Energy Ltd, Oli Energy (U) Ltd and Twin Peak | Not provided |
| 9. | Aleb805/Wrks/2023-24/0000 | Force Account: Rehabilitation of Acengryeny Buster – Anyangoga – Kona Agoga Road 14.1 Km | Force Account | Amolatar District Engineering Department | Not provided |
| 10. | Aleb805/Wrks/2023-24/0000 | Force Account: Rehabilitation of Atomoro – Odyabo Road 10 Km Amount Spent | Force Account | Amolatar District Engineering Department | Not provided |

| No. | Reference number | Subject of procurement | Procurement method | Provider | Awarded Amount (UGX) |
|-----|------------------|------------------------|--------------------|----------|----------------------|
| | | | | | |
| | | TOTAL | | | 1,571,843,120 |

APPENDIX II: Procurements on plan but not implemented

| No | Subject of procurement | Contract Amount (UGX) |
|-----------|--|------------------------------|
| 1. | Purchase of a mower machine | 1,500,000 |
| 2. | Procurement of one laptop to the Administration department | 2,500,000 |
| 3. | Purchase of one set of sofa chairs to the Administration department | 2,000,000 |
| 4. | Rehabilitation of 5 boreholes within Amolatar under the Water Department | 32,500,000 |
| 5. | Consultancy services for the supervision of siting, drilling and installation of 5 deep wells/boreholes under Water department | 7,500,000 |
| 6. | Construction of 2 stance drainable latrines with one urinal at Kayago, LS-Water department | 15,000,000 |
| 7. | Consultancy services for feasibility study and design of pipe water scheme at Aputi HC III-Water Department | 15,072,467 |
| 8. | Construction of a mini pipe water scheme at Aputi HC Water Department | 86,083,115 |
| 9. | Supply of 900 mm and 600 mm culverts and cement for installation under the works department | 53,250,000 |
| 10. | Supply of RCC culverts 900 mm and 600 mm culverts and cement for the installation of culverts | 89,480,000 |
| 11. | Supply of tyres for dump trucks, service vans and water bowers for the Works department | 39,200,000 |
| 12. | Supply of medical equipment to Aci HC III | 76,000,000 |
| 13. | Valuation of medical equipment under the Health Department | 4,000,000 |
| 14. | Purchase of 2 laptops for the DHO's office | 8,000,000 |
| 15. | Procurement of one bookshelf for the Health Department | 2,000,000 |
| 16. | Procurement of one printer for the Health Department | 2,400,000 |
| 17. | Supply of office chairs for the Natural Resources department | 2,660,000 |
| 18. | Purchase of a toner for the Natural Resources department | 400,000 |
| 19. | Motorcycle number plate for Natural Resources department | 1,470,000 |
| 20. | Maintenance of machine and equipment for TILED | 2,500,000 |
| 21. | Purchase of one acre of land for Abeja SC | 3,000,000 |
| 22. | Construction of the Administration block overbeam for Akwon SC | 3,000,000 |
| 23. | Land titling of Akwon Seed Secondary School land | 3,000,000 |
| 24. | Road maintenance of Aleri to Awigweng central road (3.5km) in Akwon SC | 4,896,457 |
| 25. | Extension (Procurement) of Arwotcek Sub County land (2 acres) | 6,000,000 |
| 26. | Rehabilitation of pig slaughter slab at Odiak mkt and putting metalic doors at Omor cattle market latrine in Muntu SC | 3,000,000 |
| 27. | Purchase of 3-seater desks for Nalubwoyo SC | 1,500,000 |
| 28. | Purchase of two office chairs for Nalubwoyo SC | 600,000 |
| 29. | Purchase of 20 plastic chairs for Nalubwoyo SC | 700,000 |
| 30. | Survey and extension of land at Ocamolum and Alwala B in | 8,362,572 |

| No | Subject of procurement | Contract Amount (UGX) |
|-----|---|-----------------------|
| | Nalubwoyo SC | |
| 31. | Purchase of digital number plates for 2 motorcycles in Nalubwoyo SC | 1,470,000 |
| 32. | Completion of fencing of abbatoir with barbed wire (12.5mm) and concrete poles by Amolatar TC | 4,000,000 |
| 33. | Purchase of 200cc tri-cycle (tuk-tuk) with built body for Amolatar TC | 10,000,000 |
| 34. | Purchase of 6 bicycles for Amolatar TC | 2,100,000 |
| 35. | Maintenance of automobiles for CBS department | 2,290,197 |
| 36. | Purchase of stationery for CBS department | 2,200,000 |
| 37. | Purchase of 2000 seedlings for CBS department | 1,000,000 |
| 38. | Supply of one laptop computer for Finance department | 2,000,000 |
| 39. | Wiring of Awelo SC Administartion block | 1,600,000 |
| 40. | Partial renovation of of Awelo SC Administration block | 2,600,000 |
| 41. | Office stationery for Opali SC | 950,000 |
| 42. | Partial of survey of Opali SC land | 1,000,000 |
| 43. | Purchase of Opali SC office land | 3,000,000 |
| 44. | Maintenance of community access road (Ading to Menyi road) 4.5km by Aputi SC | 9,815,632 |
| 45. | Construction of 5 stance drainable pit latrines at Nabweyo PS with one urinal | 26,000,000 |
| 46. | Assorted stationery for Education department | 4,000,000 |
| 47. | Purchase of 2 laptops for Education department | 6,666,664 |
| 48. | Stationery for Namasale TC | 3,300,000 |
| 49. | Purchase of digital number plates for Namasale TC | 3,000,000 |
| 50. | Total | 564,567,104 |

APPENDIX III: Procurements implemented and not planned

| No. | Subject of Procurement | Contract Value (UGX) |
|-----|--|----------------------|
| 1 | Management of revenue service at Kayago Landing Site. | 1,318,000 |
| 2 | Revenue management at Alemere main market. | 2,550,000 |
| 3 | Revenue management at Nalubwoyo Landing Site. | 940,000 |
| 4 | Revenue management at Kampala and Alwala Landing Site. | 1,375,000 |
| 5 | Revenue management at Inomo Daily market. | 205,000 |
| 6 | Revenue management at Nabweyo and Gojwe Landing Site. | 780,000 |
| 7 | Revenue management at bangaladesh Landing Site. | 1,108,000 |
| 8 | Revenue management at Omor Sunday Cattle market. | 1,100,000 |
| 9 | Revenue management at Etam market. | 200,000 |
| 10 | Revenue management at Namasale Landing site. | 1,161,000 |
| 11 | Revenue management at Lenko landing site. | 713,000 |
| 12 | Revenue management at Kitwe landing site. | 345,000 |

| No. | Subject of Procurement | Contract Value (UGX) |
|------------|---|-----------------------------|
| 13 | Revenue management at Odyak market and produce exit. | 575,200 |
| 14 | Revenue management at Anyangoga market. | 2,731,500 |
| 15 | Revenue management at Namasale Sunday market. | 127,000 |
| 16 | Revenue management at Aputi market. | 270,000 |
| 17 | Revenue management at Muchora Abino landing site. | 500,000 |
| 18 | Revenue management at Abako Atidi market. | 340,000 |
| 19 | Revenue management at Amuk LS. | 51,000 |
| 20 | Revenue management at Opali LS. | 155,000 |
| 21 | Revenue management at Abeja LS. | 150,000 |
| 22 | Management service of Etam landing site. | 50,000 |
| 23 | Management service of Anamwany market. | 150,000 |
| 24 | Management service of Muchora Adwong landing site. | 150,000 |
| 25 | Management service of Muchora Kongoro landing site. | 50,000 |
| 26 | Management services of Namasale Taxi Park Landing Site. | 350,000 |
| 27 | Revenue management at Biko Landing Site. | 312,150 |
| 28 | Management service of Kampala and Alwala landing site. | 1,450,000 |
| 29 | Management service of Muchora Abino landing site. | 500,000 |
| 30 | Management service of Bangladesh landing site. | 1,212,000 |
| 31 | Management service of Kayago landing site. | 1,418,000 |
| 32 | Management service of Nalubwoyo landing site. | 1,012,000 |
| 33 | Management service of Biko landing site. | 405,500 |
| 34 | Management service of Lenko landing site. | 511,000 |
| 35 | Management service of Alemere main market. | 2,670,000 |
| 36 | Management service of Omor Sunday Cattle market. | 1,100,000 |
| 37 | Management service of Namasale Sunday market. | 107,000 |
| 38 | Management service of Lenko landing site. | 713,000 |
| 39 | Management service of Ettam market. | 210,000 |
| 40 | Revenue management at Odyak market and produce exit. | 705,000 |
| 41 | Management service of Inomo Daily market. | 186,500 |
| 42 | Management service of Kitwe landing site. | 400,000 |
| 43 | Management service of Namasale landing site. | 1,220,000 |
| 44 | Management service of Anyangoga market. | 2,820,000 |
| 45 | Management service of Nalubwoyo landing site. | 1,012,000 |
| 46 | Management service of Nabweyo-Gozwe landing site. | 868,000 |
| 47 | Management service of Aputi market. | 270,000 |
| 48 | Management service of Abako Atidi market. | 425,000 |
| 49 | Management service of Namasale Taxi park landing site. | 350,000 |
| 50 | Management service of Biko landing site. | 405,500 |

| No. | Subject of Procurement | Contract Value (UGX) |
|-----|---|----------------------|
| 51 | Management service of Anamwany market. | 150,000 |
| 52 | Management service of Kitaleba landing site. | 100,000 |
| 53 | Management service of Ocamolum market. | 100,000 |
| 54 | Arrears for tender advertising space | 3,600,000 |
| 55 | Advertisement by monitor publication | 1,410,000 |
| 56 | Supply of technical supervision of Odongoyere Etam HC road | 2,200,000 |
| 57 | Hire of lowbed to transport bulldozer from Amolatar | 9,000,000 |
| 58 | Hire of bulldozer for bushcleaning of four (04) roads | 32,568,000 |
| 59 | Printing services for Finanace department | 400,000 |
| 60 | Retention of construction of toilet at Muntu Township PS. | 1,195,250 |
| 61 | Construction of Administration block Phase 2 retention and additional works | 50,478,975 |
| 62 | Design, supply and installation of micro scale irrigation equipment | 81,136,800 |
| | Total | 220,066,375 |

APPENDIX IV:Procurement and Disposal Unit and Contracts Committee members
Procurement and Disposal Unit Composition

| No. | Name | Title |
|-----|--------------|------------------------------------|
| 1. | Harriet Auma | Head Procurement and Disposal Unit |

Contracts Committee Composition

| No. | Name | Committee Position | Substantive Position |
|-----|------------------|--------------------|------------------------------|
| 1. | Susan Acio | Chairperson | Senior Asst. CAO |
| 2. | Calvin Rapa | Member | Town Clerk |
| 3. | George Ogwang | Member | Physical Planner |
| 4. | Sophania Mbabali | Member | Senior Agricultural Engineer |
| 5. | Patrick Ogwang | Member | Senior Inspector of Schools |