



**PUBLIC PROCUREMENT AND DISPOSAL  
OF PUBLIC ASSETS AUTHORITY**

*"Regulating for Results"*

**CONTRACT AUDIT INTO THE COMPLETION OF  
CONSTRUCTION OF OKUM SEED SECONDARY SCHOOL  
IN OTUKE DISTRICT (CONTRACTOR: WANGI GENERAL  
ENTERPRISES (U) LTD)**

**OTUKE DISTRICT LOCAL GOVERNMENT**

**APRIL 2026**

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## **ACRONYMS**

BOQ	Bill of Quantities
EoT	Extension of Time
GCC	General Conditions of Contract
GRC	Grievance Redress Committee
GRM	Grievance Redress Mechanism
PPDA	Public Procurement and Disposal of Public Assets Authority
SCC	Special Conditions of Contract
UgIFT	Uganda Intergovernmental Fiscal Transfer
UGX	Ugandan Shillings
VAT	Value Added Tax

## **EXECUTIVE SUMMARY**

In accordance with Section 8 (1) (j) (ii) of the PPDA Act Cap. 205, the Authority conducted a contract audit into the completion of construction of Okum Seed Secondary School.

The overall objective was to assess the status of contract implementation of the construction works at Okum Seed Secondary School with emphasis on verification that all parties to the contract complied with the requirements and standards set forth in the contract, the provisions of the PPDA Act Cap. 205 and UgIFT Guidelines, to achieve the goal of timely delivery of a functional educational facility for the community.

The Authority noted that the construction of Okum Seed Secondary School is failing due to a substantial failure by both the previous contractor (Mesco Limited) and the current contractor (Wangi General Enterprises (U) Ltd) to perform their contractual obligations. This has resulted in a non-functional facility, legally compromising the UGX 2.6 billion investment. Without immediate intervention to secure the land title, procure a new contractor for the remaining 20% of works, and settle wage arrears, the project faces total financial loss, litigation, and wasteful expenditure.

### **Key exceptions noted during the audit:**

- 1. Lack of Land Ownership Security:** On 26<sup>th</sup> May 2020, the Permanent Secretary/Secretary to the Treasury (PS/ST) of the Ministry of Finance, Planning and Economic Development issued Circular Ref: BPD 86/107/01 (Contract Management and Safeguards for the UgIFT Program), to all Local Government Accounting Officers. Clause 3 (i) mandated formal proof of land ownership by the Local Government as a prerequisite for all new construction activities. However, the Authority noted that Otuke DLG failed to secure a formal land title for the UGX 2.6 billion school project, leaving the 5.144-hectare site legally vulnerable to encroachment or total loss. Despite an existing transfer agreement dated 18<sup>th</sup> November 2021 and a November 2022 cadastral print, the school land remains unregistered and at high risk of legal challenge due to a history of rescinded agreements by the previous owners.
- 2. Contract Expiry and Project Abandonment:** The Authority noted that the contract expired on 30<sup>th</sup> November 2025 without an Extension of Time, leaving the project legally stalled at 80% physical progress. This administrative lapse, coupled with a 19.9% gap between work completed (80%) and payments made (60.1%), triggered a cash-flow strain that could have led the contractor (Wangi General Enterprises (U) Ltd) to abandon the site prematurely. Without a valid contract, Otuke DLG cannot enforce liquidated damages or quality standards, leaving the unfinished works unusable and delaying educational access.
- 3. Failure to enforce Environmental, Social, Health and Safety (ESHS) safeguard Requirements:** GCC Clauses 24, 29 and 31 of the contract provides for the implementation of ESHS requirements. Wangi General Enterprises (U) Ltd. demonstrated a total failure to implement ESHS safeguards requirements. This was evidenced by the absence of technical oversight (Health & Safety and the Environmental Officers), a lack of basic worker welfare (first Aid kit, waste management systems, PPEs) and a dangerously unsecured site that ignored both physical hazards and mandatory social awareness campaigns. This exposed Otuke DLG to severe legal liability and heightened risks of site fatalities or public health crises.

4. **Non-payment of workers:** Circular ADM 84/121/02 (Grievance Management under the UgIFT Programme at the Local Government Level) that was issued on 19<sup>th</sup> July 2023 by the Permanent Secretary, Ministry of Gender, Labour and Social Development required DLGs to establish a Grievance Redress Mechanism and set up a Grievance Redress Committee. However, the District's failure to establish a functional Grievance Redress Mechanism (GRM) left laborers with no recourse to recover unpaid wages from the previous contractor, Mesco Limited, despite the issue being formally documented in Progress Report No. 1 dated 10<sup>th</sup> April 2025.

### **Recommendations**

The Accounting Officer should:

1. Prioritize a meeting with the Ministry of Lands, Housing and Urban Development (MLHUD) Zonal Office to move from a cadastral print to a formal Certificate of Land Title to secure the 5.144ha to prevent future eviction or litigation, in accordance with Circular Ref: BPD 86/107/01 (Contract Management and Safeguards for the UgIFT Program), dated 26<sup>th</sup> May 2020, that was issued by the Permanent Secretary/Secretary to the Treasury (PS/ST) of the Ministry of Finance, Planning and Economic Development.
2. In accordance with GCC 50.2 and 50.3 of the contract task the District Engineer to:
  - i) Conduct a comprehensive technical and financial audit to verify if the reported 80% physical progress aligns with the Bill of Quantities (BoQs) and quality standards. This audit should include a reconciliation of the 60.1% paid against the 80% certified measured works to rule out any underpayments to the contractor (Wangi General Enterprises (U) Ltd.).
  - ii) Value the pending works and identify any necessary rectifications of existing defects. This quantified report should serve as the technical basis for the procurement of a new contractor to complete the project so that it is commissioned for use by the community.
3. Instruct the new contractor (after the tendering process) to fulfil all contractual ESHS obligations, including the deployment of technical officers, execution of health awareness campaigns, provision of first aid kit, site signage, 24/7 security and site hoarding in accordance with GCC Clauses 24, 29 and 31 of the contract.
4. In accordance with Circular ADM 84/121/02 (Grievance Management under the UgIFT Programme) that was issued on 19<sup>th</sup> July 2023 by the Permanent Secretary, Ministry of Gender, Labour and Social Development:
  - i) Establish a Grievance Redress Committee at three distinct levels i.e., District Level; Lower Local Government (Sub-County/Division) Level; and Project Level to handle grievances until project completion.
  - ii) Task the District Engineer to:
    - a) Liaise with the Community Development Officer to verify the claims of the unpaid workers and quantify the total outstanding debt for payment.
    - b) Review the final certificate of the previous contractor (Mesco Limited) to determine if the outstanding funds can be legally withheld or recovered to pay the verified labour claims of wage non-payment.

Accordingly, pursuant to Section 128 (e) of the PPDA Act Cap. 205, the Authority will initiate suspension proceedings against Mesco Limited and Wangi General Enterprises (U) Ltd. for their failure to substantially perform the obligations specified in the contract for the construction of Okum Seed Secondary School in Otuke District.

## CHAPTER 1: INTRODUCTION

### 1.1 Background

In accordance with Section 8 (1) (j) (ii) of the PPDA Act Cap. 205, the Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a contract audit into the completion of construction of Okum Seed Secondary School worth UGX. 1,781,135,424 in Otuke District.

Through the World Bank-funded Uganda Intergovernmental Fiscal Transfer (UgIFT) Program for Results, the Ministry of Education and Sports (MoES) earmarked funds for the construction and expansion of seed secondary schools across selected sub-counties. Under this framework, the Ministry provided strategic oversight and technical support to ensure compliance with sector standards, while the District Local Governments (DLGs) served as the primary implementing agencies responsible for contract management, contractor payments, and the long-term sustainability of the Government of Uganda investments.

On 5<sup>th</sup> January 2023, Otuke DLG used the Open Domestic Bidding procurement method to enter into a contract with Mesco Limited to construct Okum Seed Secondary School at a contract price of UGX. 2,662,668,984 inclusive of 6% WHT and 18% VAT. The site was handed over on 12<sup>th</sup> January 2023 with a completion date of 10<sup>th</sup> July 2024; however, the contractor (Mesco Limited) failed to execute the project within the stipulated 18 months. The contract lapsed on 10<sup>th</sup> July 2024 with only 25% of the works executed.

On 14<sup>th</sup> August 2024, Otuke DLG sought the legal advice of the Solicitor General on whether to terminate the contract with Mesco Limited. On 3<sup>rd</sup> October 2024 the Solicitor General's Office, Gulu Region advised the Chief Administrative Officer of Otuke DLG to procure another contractor to complete the unfinished works. Termination was not possible because the contract with Mesco Limited had already lapsed,

Otuke DLG used the Restricted Domestic Bidding procurement method to procure another contractor. The Entity's justification was that the UGIFT program funded project was expected to end in June 2025 and this was an emergency situation which fell within Paragraph 2 (e) of the PPDA Act, Cap. 205 which states that: *"A Government program would be delayed or seriously compromised unless a procurement is undertaken within the required timeframe"*

On 21<sup>st</sup> February 2025, Otuke DLG entered into a contract with Wangi General Enterprises (U) Ltd. for completion of construction of Okum Seed Secondary School at a contract price of UGX. 1,781,135,424 inclusive of 6% WHT and 18% VAT, for a period of nine months.

### 1.2 Objective of the audit

The overall objective was to assess the status of contract implementation of the construction works at Okum Seed Secondary School with emphasis on verification that all parties to the contract complied with the requirements and standards set forth in the contract and the provisions of the PPDA Act, Cap. 205 and UgIFT Guidelines, to achieve the goal of timely delivery of a functional educational facility for the community.

### 1.3 Specific objectives

The specific objectives for undertaking the contract audit were to assess:

- i) The progress of the works with regard to the effectiveness of time, quality and cost controls of works undertaken; and
- ii) Adherence to Environmental, Social, Health and Safety (ESHS) safeguard requirements.

#### 1.4 Scope of the audit exercise

The audit examined the contract execution and management for the completion of construction of Okum Seed Secondary School at a contract price of UGX. 1,781,135,424 (inclusive of 6% WHT and 18% VAT), with key contractual details summarized in Table 1 below.

**Table 1: Contract Summary**

Item Description	Details	
Entity	Otuke District Local Government	
Procurement Reference Number	OTUK915/UGIFT/WRKS/24-25/00069	
Contract Title	Completion of construction of Okum Seed Secondary School	
Name of the Provider	Wangi General Enterprises (U) Ltd.	
Original Contract Value inclusive of 18% VAT	UGX. 1,781,135,424	
Solicitor General's Date of Approval of Contract	19 <sup>th</sup> February 2025	
Contract Signature Date	21 <sup>st</sup> February 2025	
Commencement Order Date	21 <sup>st</sup> February 2025	
Original Contract End Date	30 <sup>th</sup> November 2025	
Status of works as at 30 <sup>th</sup> November 2025 Progress Report prepared by the District Engineer	Physical Progress –80% Financial progress – 60.1% Time Progress – 100%	
Contract Scope and Amount	<b>Works Description</b>	<b>Amount (UGX)</b>
	Preliminaries	11,180,000
	Site Levelling Works	2,325,000
	2-Classroom Block (3 No.)	246,753,000
	2-Unit Science Laboratory Block	202,482,500
	Administration Block	95,333,000
	2-Unit Teachers' House (3 No.)	282,393,000
	2-Unit Teachers' Kitchen (3No.)	88,764,900
	2-Stance Lined VIP Latrine Block – Administration Block	10,462,000
	2-Stance Lined VIP Latrine Block for Teachers' Houses (3 No.)	40,878,000
	5-Stance Lined VIP Latrine Block - Boys	19,728,000
	5-Stance Lined VIP Latrine Block - Girls	19,575,000
	External Works	16,950,000
	Rain Water Harvest System with 5000L Water Tank	5,331,000
	ICT Library Block	261,388,400
	Multi-Purpose Hall	168,393,000
	Sports field	37,500,000
	<b>Sub-Total</b>	<b>1,509,436,800</b>
	Add 18% VAT	271,698,624
	<b>Grand Total</b>	<b>1,781,135,424</b>

Defects Liability Period	Six (06) months from the date of completion of the works
Contract Manager	District Engineer

### **1.5 Audit methodology**

Between 17<sup>th</sup> and 21<sup>st</sup> November 2025, one Senior Officer-Performance Monitoring and one Officer-Performance Monitoring conducted the audit exercise under the supervision of the Regional Manager. During the exercise, the Officers reviewed the signed contract, contract implementation records and any correspondences related to the matter to obtain relevant and sufficient evidence to derive the audit conclusions.

The PPDA Officers met with the staff from the Procurement and Disposal Unit, Contracts Committee, Internal Audit and User Departments where necessary, to obtain crucial qualitative information about the internal control system and processes in place.

Following completion of the field work, the PPDA Officers debriefed the Accounting Officer on 21<sup>st</sup> November 2025. The Management Letter was issued on 3<sup>rd</sup> February 2026, to which the Entity responded on 23<sup>rd</sup> February 2026. This report details the findings and recommendations arising from the audit exercise.

### **1.6 Limitation of scope**

While the audit team performed a physical verification of the works against the contract specifications, the team did not include a certified Engineer. This audit report does not provide a technical opinion on the structural integrity or deep-technical quality of the installations beyond the visible non-compliance and functional failures.

### **1.7 Legal documents applicable**

The applicable laws and legal framework were:

- i) The PPDA Act, Cap. 205.
- ii) The PPDA Regulations 2023.
- iii) The signed contract.

## CHAPTER 2: FINDINGS AND RECOMMENDATIONS

### 2.1 Progress of the works with regard to the effectiveness of time, quality and cost controls of works undertaken

The Authority noted that contract with Wangi General Enterprises Ltd. lapsed on 30<sup>th</sup> November 2025. The physical progress stood at 80% against 60.1% financial progress with 100% of the contract time elapsed.

#### 2.1.1 Time Control

##### i) Continued Lack of Land Ownership Security

On 26<sup>th</sup> May 2020, the Permanent Secretary/Secretary to the Treasury (PS/ST) of the Ministry of Finance, Planning and Economic Development issued Circular Ref: BPD 86/107/01 (Contract Management and Safeguards for the UgIFT Program), to all Local Government Accounting Officers. Clause 3 (i) mandated formal proof of land ownership by the Local Government as a prerequisite for all new construction activities.

The Authority noted that the Entity has filed to secure the land title for the school. The history of the school land is volatile, as previous owners (Ms. Sarafino Opio and Mr. Wilfred Ayang) rescinded a 14-acre agreement, and the current 5.144ha is still unregistered. The school project relies on a cadastral print of 30<sup>th</sup> November 2022 and a transfer agreement dated 18<sup>th</sup> November 2021 from Messrs. Peter Alii, Richard Okello, and Francis Okello for the 5.144ha. This continued lack of land ownership is attributed to failure by Otuke DLG Management to complete the legal transition from a transfer agreement to a registered certificate of title.

##### Implication

The UGX. 2.6 billion investment is at a high risk of legal challenge or encroachment. Without a land title, the Government of Uganda lacks absolute proof of ownership, which could lead to a total loss of the school facility in the event of a successful land claim.

##### Management Response

*It is true that during the audit, a copy of the land tile for Okum Seed School was not availed to the audit team, however, it is now available for verification.*

##### Authority's comment

While Management's response is noted, the land title was not included in the Entity's submission made to the Authority on 23<sup>rd</sup> February 2026. Therefore, the Authority's finding is upheld until the land title document is physically produced and verified for authenticity and proper registration in the name of Okum Seed Secondary School.

##### Recommendation

The Accounting Officer should prioritize a meeting with the Ministry of Lands, Housing and Urban Development (MLHUD) Zonal Office to move from a cadastral print to a formal Certificate of Land Title immediately in order to secure the 5.144ha to prevent future eviction or litigation.

##### ii) Critical Delay and Expiry of Completion Date

The contract with Wangi General Enterprises lapsed on 30<sup>th</sup> November 2025. The physical progress stood at 80% against 60.1% financial progress with 100% of the contract time elapsed. Notably, there was no evidence that Otuke DLG granted or documented a formal Extension of

Time (EoT) prior to the expiry date of the intended completion. The failure by the Contract Manager (District Engineer) to monitor the contract's expiry date left the contractor and Otuke DLG without a valid legal binding agreement.

### **Implications**

- The 20% unfinished works renders the Government investment unusable, thus delaying education access for another academic cycle.
- Without a valid contract (binding deadline):
  - The contractor slowed down works and eventually abandoned the site entirely (*Exception 2.1.1 (iii)*), as there were no legal repercussions in force.
  - The district could not easily enforce liquidated damages or hold the contractor liable to specific milestones.
- The 19.9% gap between the physical works (80%) and financial payments (60.1%) indicated a potential cash-flow strain on the contractor. This could have led to cutting corners on quality to finish the remaining works of the project.

### **Management Response**

*It is true that the completion of Okum Seed School has delayed, but this is attributed to many factors that prevented the contractor from completing the works as scheduled:*

- *Otuke District experienced heavy rainfall which caused serious damage to the national roads especially the Lira-Abim high way. Due to this, the contractor could not deliver materials on site as even the public transport was suspended at some point.*
- *Collection of construction materials from neighbouring districts especially lake sand from Agago District was not possible because the collections sites were affected by floods and the roads leading to the quarries were damaged.*
- *The Okum Seed School construction site was also flooded and could not allow movement of the contractor's equipment on-site, thus the works were suspended.*
- *Currently, the contractor is back on site, progressing satisfactorily and promised to complete the project and handover by April 2026.*
- *The contract is still valid because the extension was granted prior to expiry of the original contract.*

### **Authority's comment**

Management's explanation regarding environmental challenges is noted; however, the assertion that a contract extension was granted prior to expiry is not supported by any documentation as per the Entity's submission made to the Authority on 23<sup>rd</sup> February 2026. The absence of the contractor's request for Extension of Time (EoT), the Contracts Committee approval of EoT and a signed Addendum or Change Order dated on or before 30<sup>th</sup> November 2025 means that the contract legally lapsed on 30<sup>th</sup> November 2025. Consequently, the contractor is executing works without a valid legal framework, placing the district in a high-risk position as a lapsed contract removes the legal basis for supervising or paying the contractor.

The Authority's finding is therefore upheld, and Otuke District Local Government Management should immediately implement the following recommendations to regularize the completion of the remaining works.

## Recommendations

The Accounting Officer should task the District Engineer to:

1. Conduct a comprehensive technical and financial audit to verify if the reported 80% physical progress aligns with the Bill of Quantities (BoQs) and quality standards. This audit should include a reconciliation of the 60.1% paid against the certified measured works to rule out any over/underpayments.
2. Value the outstanding 20% of works and identify any necessary rectifications of existing defects. This quantified report should serve as the technical basis for the procurement of a new contractor to complete the project so that it is commissioned for use by the community.

### iii) Unauthorized Decommissioning of Equipment and Absence of Key Personnel

- GCC 28.1 of the contract stated that: *“The contractor shall be responsible for all the contractor’s equipment. When brought on to the site, the contractor’s equipment shall be deemed to be exclusively intended for the execution of the works. The contractor shall not remove from the site any major items of the contractor’s equipment without the consent of the Project Manager. However, consent shall not be required for vehicles transporting goods or contractor’s personnel off site.”*
- SCC (GCC) 14.1 of the contract required the key personnel in Table 3 to be on site during execution of the contract.

A physical inspection of the project site on 18<sup>th</sup> November 2025 revealed a fundamental breach of GCC 28.1 and SCC (GCC) 14.1 of the contract. The contractor (Wangi General Enterprises (U) Ltd.) decommissioned the site and evacuated all essential construction plant and machinery without the prior written consent of the Project Manager (District Engineer). Furthermore, the site was found abandoned by the entire technical and safeguard team before contrary expiry on 30<sup>th</sup> November 2025. This unauthorized withdrawal constituted a material breach of the contract and is attributed to weak contract supervision.

Tables 2 and 3 below summarize the mandatory resources that were found missing during the audit:

**Table 2: Mandatory Contractor’s Equipment (GCC 28.1) not found on site**

No.	Equipment Type and Description	Minimum Required
1.	Dump Trucks (10-20 Ton Capacity)	2
2.	Concrete Pocker Vibrators – 40mm diameter	2
3.	Concrete Mixers (1-2 cub. m)	2
4.	Concrete Power Floating Machine	1
5.	Vibratory Drum Roller (6-10 Ton)	1
6.	Plate Compactor	2
7.	Welding Set	1
8.	Carpentry Set	1
9.	Re-Bar Bending/Cutting Machine	1
10.	Formwork Plates	1
11.	Material Hoist (minimum 12 metres)	1
12.	15KVA Generator	1
13.	Wheel Loader – 105HP & 1.8 cubic meters Bucket Capacity	1
14.	Vibratory Hand Rammer	1
15.	Dumpy Level / Surveying Equipment	1

No.	Equipment Type and Description	Minimum Required
16.	Compressor 125/175	1

**Table 3: Mandatory Key Personnel (SCC (GCC) 14.1) not found on site**

Position	Number
Project Manager	1
Site Engineer	1
General Site Foreman	1
Quantity Surveyor	1
Environmental Officer/Equivalent	1
Social Development Officer	1
Occupational Health and Safety Officer	1
Foreman Electrical	1
<b>Total</b>	<b>8</b>

### **Implications**

- The removal of key equipment made it impossible to execute any structural works, leading to indefinite delays in completing the remaining 20% of the school project.
- Absence of key contractor staff during contract execution increased the risk of structural defects and inaccurate measurement of works for payment.

### **Management Response**

*During the audit, it is true that the contractor had no personnel on site. This was due to the fact that the site was flooded and the contractor was worried about the health of the workers. The equipment was removed from site as it was idle (doing no work) because the Entity did not have funds to pay for idle time for the contractor's equipment.*

### **Authority's comment**

Management's explanation regarding worker safety and the avoidance of idle-time costs is noted; however, the unauthorized removal of key resources (equipment and personnel) without a formal Suspension of Works order from the Project Manager constituted a breach of contract, because the contractor effectively abandoned the site. Consequently, the Authority's finding is upheld, as the absence of a formal record for this "idle period" undermined project oversight and hindered the ability to verify subsequent claims for an Extension of Time.

### **Recommendations**

The Accounting Officer should:

1. Halt all payments to the contractor (Wangi General Enterprises (U) Ltd.) to prevent irregular expenditure on an expired contract.
2. Serve a formal notice to the contractor (Wangi General Enterprises (U) Ltd.) citing a "Fundamental Breach of Contract" under GCC 28.1 and SCC (GCC 14.1) for unauthorized site abandonment and failure to complete works within the contract period.
3. Task the District Engineer to immediately:
  - i) Conduct a Site Valuation: Undertake a comprehensive technical assessment to value the outstanding works and identify any existing defects. This report should serve as the technical basis for the procurement of a new contractor to complete the works.
  - ii) Undertake Rigorous Due Diligence: Ascertain that the new contractor possesses the requisite financial and technical capacity, supported by verified evidence of all mandatory equipment and key personnel necessary to complete the pending works.

Furthermore, the contractor should be required to submit a Performance Securing Declaration prior to the commencement of the remaining works in accordance with the PS/ST Circular dated 27<sup>th</sup> November 2024 on management of performance securities and advance payment guarantees.

**iv) Inadequate contract management**

Regulation 52 (3) (g) of the PPDA (Contracts) Regulations, 2023 mandates the Contract Manager to submit monthly reports on the progress of the contract to the Accounting Officer and to the Procurement and Disposal Unit; and

Regulation 52 (3) (f) of the PPDA (Contracts) Regulations, 2023 requires the Contract Manager to appraise the provider and communicate these findings to the Procurement and Disposal Unit.

The Authority, however, noted the following lapses in contract implementation due to weak contract monitoring and supervision:

- **Inadequate and Inaccurate Progress Reporting:** Progress reports prepared by the District Engineer were irregular and deficient, as they failed to measure the contractor's actual performance against planned targets.
- **Inadequate Site Meetings:** There was a persistent failure to hold site meetings, with no records for the months of March, May, June, August, September, and November 2025.
- **Lack of Daily Supervision:** The Clerk of Works was absent from the site, and essential records, including site instruction books, drawings, BoQs, materials mobilization and worker logs, were conspicuously missing. Consequently, these items were not reported on in the monthly progress reports.

**Implications**

- Reporting without clear targets prevents an accurate calculation of slippage, thereby hindering the Entity's ability to substantiate and apply liquidated damages for project delays.
- The lack of regular monthly site meetings and reporting suggests that bottlenecks (like technical challenges or material supply delays) were not addressed/resolved, leading to delays that eventually caused the project to overshoot its completion deadline.
- In absence of a Clerk of Works and a Site Instruction Book, there was no way to verify if the materials used (e.g., cement ratios, concrete and steel strength) met the technical specifications in the BoQs. This could lead to structural failure.
- Without daily worker logs and a record of materials on-site, the District Engineer lacks the necessary evidence to prevent the improper certification of incomplete tasks or inflated material claims.

**Management Response**

*The Authority's recommendations are noted for future implementation. It is true that there were irregular site meetings during the time of audit, but after the contractor resumed works, this has improved and the works are progressing satisfactorily.*

*The Clerk of Works was on site except for the time when the contractor had suspended works due to heavy rainfall and floods that affected movement of materials and workers to the site. Accessibility to Otuke District was very difficult from Lira District side.*

### **Authority's comment**

Management's explanation regarding weather-related disruptions is noted, however, it does not absolve the Contract Manager of the statutory obligations under Regulations 52 (3) (f) and (g) of the PPDA (Contracts) Regulations, 2023. The admission of irregular site meetings and the absence of a Clerk of Works confirms a significant breakdown in contract supervision during the period under review. Furthermore, Management failed to provide any formal "Suspension of Works" orders or technical reports documenting the accessibility challenges at the time they occurred; consequently, the claim of heavy rainfall remains technically unsubstantiated and the finding is upheld.

### **Recommendations**

The Accounting Officer should:

1. Task the District Engineer to adopt a reporting template that includes S-curves or bar charts showing planned vs. actual progress, milestone tracking, and a revised work program.
2. Issue a standing instruction for monthly site meetings and reporting with mandatory attendance from the District Engineer, the Contractor, and the Contract Management Team. The minutes and reports should be filed as a condition for payment.
3. Task the Clerk of Works to show cause as to why he was not at the station daily, as required by his appointment letter.
4. Immediately deploy a qualified Clerk of Works to the site. This individual must be required to sign a Daily Site Diary summarizing activities, weather conditions, and materials delivered.
5. After tendering the pending works, compel the new contractor to produce and maintain a complete Site Office File containing the approved drawings, BoQs, and a Site Instruction Book, daily worker logs and records of materials mobilization. The District Engineer should inspect this file weekly.

### **2.1.2 Cost Control**

#### **i) Uncertified Works and Oversight Failures**

- GCC 50.1 of the contract stated that: "*The contractor shall submit to the Project Manager statements of the estimated value of the work executed less the cumulative amount certified previously. Unless otherwise specified in the SCC, such statements shall be submitted monthly.*"
- SCC (GCC) 50.1 of the contract stated that: "*Statements of estimated value of works executed shall be on a monthly basis.*"
- GCC 50.2 of the contract stated that: "*The Project Manager shall check the contractor's statement and certify the amount to be paid to the contractor.*"
- GCC 50.3 of the contract which that: "*The value of work executed shall be determined by the Project Manager.*"

However, according to the November 2025 Progress Report prepared by the District Engineer, the Authority noted a 19.9% discrepancy between the physical progress (80%) and financial payments (60.1%), which signaled a breakdown in project oversight as detailed below:

- **Contractor Default (GCC 50.1 of the contract):** No evidence existed that the contractor submitted the required monthly statements valuing work executed.
- **Oversight Failure (GCC 50.2 & 50.3 of the contract):** The Project Manager failed to check, determine, and certify the value of the 19.9% (80% vs 60.1%) outstanding works for payment, leaving nearly a fifth of the project unverified.

This administrative failure creates a high risk of hidden debt and compromises the District's financial control over the project.

#### **Implications**

- The 19.9% gap between the physical works (80%) and financial payments (60.1%) caused a potential cash-flow strain on the contractor, which often leads to cutting corners on quality to finish the project works.
- There is a high risk of overstatement of physical works or, conversely, a hidden debt that could lead to a legal claim against the District.
- The contractor could sue the District for delayed payments plus interest, citing the Project Manager's failure to value works as per GCC 50.2 of the contract.

#### **Management response**

*This is noted. The physical progress is being aligned with the BoQs and quality standards and payment done against certified measured works. The Project Manager is ensuring that all outstanding works are valued and certified in strict accordance with GCC 50.2 and 50.3 of the contract.*

#### **Authority's comment**

While Management claims that the physical progress is being aligned with the BoQs and quality standards, no documentary evidence such as interim measurement sheets, quality test results, or valuation certificates, was submitted to the Authority to verify these assertions. In the absence of signed measurement records as required by GCC 50.2 and 50.3 of the contract, the Authority could not independently confirm that payments correspond to actual works on the ground. This finding is therefore upheld because Management's response serves only as a statement of intent and fails to provide a verifiable audit trail, leaving the District exposed to the risks of overpayment and the acceptance of substandard works.

#### **Recommendations**

1. The Accounting Officer should task the District Engineer to conduct a comprehensive technical and financial audit to verify if the reported 80% physical progress aligns with the BoQs and quality standards. This must include a reconciliation of the 60.1% paid against certified measured works to prevent overpayment.
2. Upon the procurement of a new contractor, the Project Manager should value and certify all executed outstanding works in strict accordance with GCC 50.2 and 50.3 of the contract as follows:
  - i) Independently determine the value of work executed as per GCC 50.3 to ascertain that the payments are commensurate with actual physical site progress.
  - ii) Check all contractor statements and issue payment certificates promptly as per GCC 50.2, in order to maintain healthy cash flow and avoid the re-occurrence of the 19.9% progress gap observed in the previous contract.

#### **2.1.3 Quality Control**

##### **i) Outstanding Material Procurement**

According to the Mobilization Schedule in the contract, the contractor was required to provide a detailed description/illustration of the proposed mobilization schedule for materials, equipment and labour, including the sources and social safeguard considerations.

However, the Authority's physical inspection of the project stores on 18<sup>th</sup> November 2025 revealed a critical shortage of essential construction and finishing materials required to

complete the remaining 20% of the works. The site stores were found virtually empty, containing only approximately 100 bags of cement. Notable pending materials included furniture, paint, doors, windows, iron sheets, and drainage components. This lack of inventory confirms the contractor's failure to mobilize the necessary inputs for the final phase of the project.

### **Implication**

Inadequate material mobilization resulted in project stagnation. The failure to deliver essential finishes directly obstructed the completion of the school hence denying the community access to the vital educational infrastructure.

### **Management Response**

*It is true that during the audit, the contractor had few materials in their store, but with the recent site meeting held on 12<sup>th</sup> February 2026, the contractor had mobilized adequate materials for the remaining works. Most structures were awaiting painting and glazing works. The furniture was being assembled, doors and windows fixed, and plastering and rendering completed.*

### **Authority's comment**

While Management asserts that the contractor recently mobilized adequate materials and that various structural works were nearing completion, no documentary evidence such as delivery notes, verified stock ledgers, or recent site inspection reports, was submitted to substantiate these claims. Furthermore, the reference to a site meeting on 12<sup>th</sup> February 2026 was not supported by signed minutes and a certified progress report to verify the actual status of the materials and works mentioned. Consequently, the Authority's finding is upheld, as the Entity's management response remains unsubstantiated.

### **Recommendation**

The District Engineer should request the contractor to submit proof of purchase, such as receipts or delivery notes, for all pending items, including furniture, windows, and iron sheets. Subsequently, a joint physical verification/count should be conducted by the District Engineer and Internal Auditor to validate the quantities and adequacy of the mobilized items.

## **2.2 Adherence to Environmental, Social, Health and Safety (ESHS) safeguard requirements**

### **2.2.1 Negligence of ESHS Standards**

- GCC Clause 24 (**Safety Procedures**) establishes the contractor's total liability for site safety and public protection. The contractor assumes absolute liability for site safety and regulatory compliance, requiring them to provide continuous guarding, fencing, and hazard management to protect personnel, the public, and the works until a formal handover occurs.
- GCC Clause 29 (**Protection of the Environment**) mandates the contractor to assume full responsibility for the environmental and social impact of their operations through the following requirements: implementation of the ESMP, pollution and nuisance control, compliance with emission standards and adaptive management to unforeseen environmental impacts or issues.
- GCC Clause 31 (**Health and Safety**) mandates the contractor to maintain a safe working environment through the following three pillars: Operational Safety (31.1); Health Policy & Awareness (31.2); and Pandemic & Outbreak Response (31.3).

The audit established a systemic failure by the contractor (Wangi General Enterprises (U) Ltd.) to implement ESHS protocols stipulated under GCC 24, 29 and 31 of the contract. The site was a high-risk environment characterized by:

- i) **Absence of Technical Oversight:** The contractor's Health and Safety Officer and Environmental Officer were absent with no evidence of site visits. Furthermore, no approved Health and Safety Plan existed.
- ii) **Lack of Basic Welfare and Sanitation:** There were no First Aid kits, no waste management systems, and no temporary office for the Project Manager on-site.
- iii) **Physical Hazards:** The site was unfenced (not hoarded), unlit, unguarded and overgrown with a bush. In addition, there was a total absence of safety signage, warning tapes around dangerous spots, and designated pedestrian footways.
- iv) **Neglect of Social Safeguards:** The contractor failed to provide adequate PPEs (e.g., gumboots, gloves, safety goggles) to workers and also ignored the mandatory HIV/AIDS, STI, and M-Pox awareness campaigns required by the contract.

### **Implications**

- **Legal Liability:** The Entity is liable for any site accidents or fatalities and faces massive litigation and compensation claims due to the contractor's negligence.
- **Security & Increased Costs:** The lack of fencing, security and lighting exposes government-funded materials (cement, steel) to theft and vandalism, which can lead to project delay and cost overruns.
- **Public Health Crisis:** The absence of PPEs and waste management promotes the spread of diseases, while the lack of health sensitization puts the local community at a risk of viral transmissions (e.g., HIV/M-Pox).
- **Reputational Damage:** The continued tolerance of these non-compliances reflects a failure in oversight by the District, potentially undermining public trust and the District's credibility in managing high-value infrastructure projects.

### **Management Response**

*Management acknowledges this gap identified during the audit and pledges to improve the adherence to ESHS requirements.*

### **Recommendations**

The Accounting Officer should task the District Engineer to:

1. Immediately issue a formal notice of default to the contractor (Wangi General Enterprises (U) Ltd.) for the breach of GCC 24, 29 and 31 of the contract.
2. Conduct a safety compliance inspection before approving any subsequent work activities or payments to ascertain that all the health and safety measures are in place.
3. Instruct the new contractor (after the tendering process) to immediately:
  - i) Deploy the Health and Safety Officer and Environmental Officer on-site or propose competent, full-time replacements.
  - ii) Conduct the overdue HIV/AIDS and M-Pox awareness campaigns within 14 days, with verified attendance lists and photos submitted to the District Engineer.
  - iii) Provide First Aid kits and install safety signs, warning tapes around excavations/hazardous spots, and directional signage for emergency exits.
  - iv) Hoard (fence) the site, clear the bush and remove all unnecessary obstructions within seven days.
  - v) Deploy 24/7 security personnel and adequate night lighting to protect the works until the official handover date.

### **2.2.1 Failure to Resolve Labor Grievances and Absence of Redress Mechanisms**

Circular ADM 84/121/02 (Grievance Management under the UgIFT Programme at the Local Government Level) that was issued on 19<sup>th</sup> July 2023 by the Permanent Secretary, Ministry of Gender, Labour and Social Development required DLGs to establish a Grievance Redress Mechanism (GRM) and set up a Grievance Redress Committee (GRC) at the:

- District Level (i.e., including but not limited to the District Natural Resources Officer, District Environmental Officer and Community Development Officer);
- Lower Local Government Level (i.e. Sub-County/Division Level); and
- Project Level (i.e., including but not limited to community members, workers' representatives and more).

The audit established that the previous contractor (Mesco Limited) exited the project without paying several workers, as documented in the Progress Report No. 1 (dated 10<sup>th</sup> April 2025) that was prepared by the District Engineer. Despite this formal notification, there was no evidence that the Entity took corrective action. This was attributed to the District's failure to establish GRM with a functional GRC, thus leaving affected laborers without a formal channel to seek recovery of their unpaid wages.

#### **Implications**

Unresolved labour disputes:

- Led to site sabotage and low productivity hence causing project delayed completion.
- Portray the District as indifferent to the welfare of the local community, which can lead to withdrawal of the local support for the school project.
- Could potentially lead to legal suits against the District for labour rights violations.

#### **Management Response**

*The Authority's recommendations are noted for implementation.*

#### **Recommendations**

In accordance with Circular ADM 84/121/02 (Grievance Management under the UgIFT Programme) issued on 19<sup>th</sup> July 2023 by the Permanent Secretary, Ministry of Gender, Labour and Social Development, the Accounting Officer should:

1. Immediately establish a Grievance Redress Committee at three distinct levels i.e., District Level; Lower Local Government (Sub-County/Division) Level; and Project Level.
2. Task the Community Development Officer to verify the claims of the unpaid workers and quantify the total outstanding debt for payment.
3. Task the District Engineer to review the final certificate of the previous contractor (Mesco Limited) to determine if the outstanding funds can be legally withheld or recovered to pay the verified labour claims.
4. Task the appointed GRC to conduct a formal stakeholder meeting with the affected workers to acknowledge the debt (outstanding wage claims) and explain the roadmap for resolution to ensure social harmony.
5. Task the new contractor (after the tendering process) to submit a clear labour management plan that includes a functional GRM to prevent a recurrence of the issue noted by the Authority.

### **2.3 Observation in the signed contract document**

#### **2.3.1 Failure to Incorporate Solicitor General's (SG) Amendments**

The Entity failed to align the signed contract with the SG's advice. Specifically:

- i) **Order of Priority:** The Entity changed the order of document priority contrary to GCC 2.1 of the contract.
- ii) **Contract Duration:** The SG approved a 6-month completion period, but the Entity signed a 9-month contract.
- iii) **Adjudicator Fees:** The SG's wording on dispute resolution was not correctly captured.
- iv) **Performance Securing Declaration:** The Entity failed to secure the Performance Securing Declaration from the contractor as advised by the SG.

Table 4 below details each area of non-compliance to the SG's guidance:

**Table 4: Areas of Non-Compliance to the Solicitor General's advice**

GCC Clause Reference	Solicitor General's Advice/Guidance with regard to the GCC Clause reference.	Details in the signed contract in regard to GCC Clause Reference.	Authority's comment
<p>SCC (GCC 2.1) on documents forming part of the contract</p>	<p>All documents stated herein that are already provided for in SCC (GCC 2.1) should be deleted from this provision in order to maintain the order of priority of the documents</p>	<p>The following documents also form part of the contract as in the order of priority in the GCC 2.1:</p> <ul style="list-style-type: none"> <li>a) Bill of quantities</li> <li>b) Contracts committee approvals</li> <li>c) Solicitor General's clearance</li> <li>d) Drawings and standard specifications</li> <li>e) Powers of Attorney</li> <li>f) Submission sheet</li> <li>g) Schedule of key personnel</li> </ul>	<p>The Entity changed the order of priority contrary to the requirements of as GCC 2.1 which stated that: <i>"The documents forming the contract shall be interpreted in the following order of priority:</i></p> <ul style="list-style-type: none"> <li>a) Agreement</li> <li>b) Contractor's bid</li> <li>c) Special conditions of contract</li> <li>d) General conditions of contract</li> <li>e) Scope of works</li> <li>f) Drawings</li> <li>g) Bills of quantities or activity schedule, as appropriate; and</li> <li>h) Any other document listed in the SCC as forming part of the contract.</li> </ul> <p><i>Subject to the order of precedence outlined in GCC 2.1, all documents forming the contract and all parts thereof are</i></p>

GCC Clause Reference	Solicitor General's Advice/Guidance with regard to the GCC Clause reference.	Details in the signed contract in regard to GCC Clause Reference.	Authority's comment
			<i>intended to be correlative, complementary and mutually explanatory."</i>
SCC (GCC 22) on completion date.	The intended completion date shall be six months from the commencement date specified in SCC (GCC 1 (ff)).	The intended completion date for the whole of the works shall be: 30 <sup>th</sup> November 2025 from the date stated in the SCC.	The Entity extended the contract duration to nine months from the date of contract signing on 21 <sup>st</sup> February 2025, directly contradicting the six-month period approved by the Solicitor General.
GCC 34.3 on fees and reimbursable expenses.	This should be amended to read as follows: " <i>Any Adjudicator appointed under the contract shall be paid at the UPIE rate, as expenses and the cost shall be divided equally between the Procuring and Disposing Entity (PDE) and the Contractor. Whatever decision is reached by the Adjudicator, either party may refer the dispute to a Court of competent jurisdiction in Uganda within 28 days of the Adjudicator's written decision. If neither party refers the dispute to a Court of competent jurisdiction, the Adjudicator's decision will be final and binding.</i> "	Fees and types of reimbursable expenses to be paid to the Adjudicator: The Client and Contractor will contribute 50% of the expenses required. Any Adjudicator appointed under the contract shall be paid at the UPIE rate, as expenses and the cost shall be divided equally between the Procuring and Disposing Entity (PDE) and the contractor. Whatever decision is reached by the Adjudicator, either party may refer the dispute to a court of competent jurisdiction in Uganda within 28 days of the Adjudicator's written decision. If neither party refers the dispute to a court of competent jurisdiction, the adjudications will be final and binding	The Entity did not amend GCC 34.3 as guided by the Solicitor General.
GCC (SCC 61.3) on the	This provision should be amended to read:	The standard form of performance security	The Entity did not amend GCC (SCC

<b>GCC Clause Reference</b>	<b>Solicitor General's Advice/Guidance with regard to the GCC Clause reference.</b>	<b>Details in the signed contract in regard to GCC Clause Reference.</b>	<b>Authority's comment</b>
form of performance security.	<i>"Pursuant to the guidance of the Secretary to the Treasury through his Circular letter ref: FAD/019/068/01 to the effect that instead of a performance security, the entity may be required to secure a performance declaration from the contractor. Thus SCC (GCC 61.3) (on performance security) maybe dully amended."</i>	and ES performance security acceptable to the PDE shall be an unconditional bank guarantee in the format presented in Section 9 of the bidding documents. N/A. Since local construction companies are exempted from guarantees from banks. The contractor may be required to secure a performance declaration from the contractor.	61.3) as guided by the Solicitor General.

**Implication**

The discrepancies noted rendered the contract legally weak. In the event of a dispute, the contractor could have exploited the nine-month timeline to avoid delay penalties that should have applied after six months.

**Management Response**

*Management pledges to improve its adherence to the Solicitor General's guidance before contract signing.*

**Recommendation**

The Contracts Committee should vet all future contracts to ensure 100% alignment with the Solicitor General's advice/guidance before the Accounting Officer signs the contracts, in compliance with S.I. No. 97 of the Constitution (Exemption of Particular Contracts from Attorney General's Legal Advice) (Amendment) Instrument, 2014.

### **CHAPTER 3: AUDIT CONCLUSION**




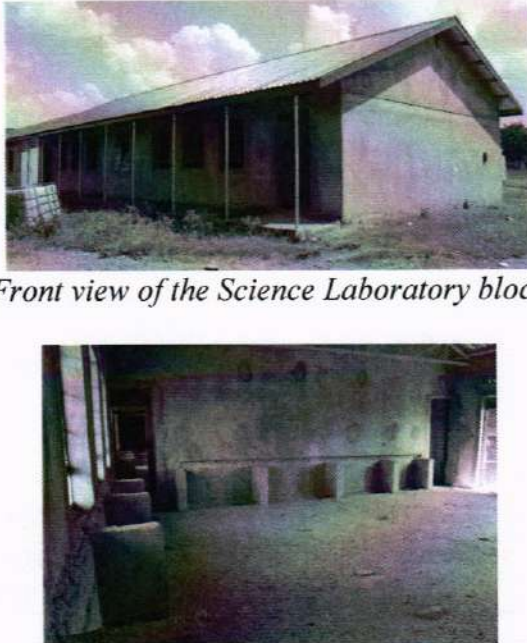
The construction of Okum Seed Secondary School is failing due to a substantial failure by both the previous contractor (Mesco Limited) and the current contractor (Wangi General Enterprises (U) Ltd) to perform their contractual obligations. This has resulted in a non-functional facility, legally compromising the UGX 2.6 billion investment. Without immediate intervention to secure the land title, procure a new contractor for the remaining 20% of works, and settle wage arrears, the project faces total financial loss, litigation, and wasteful expenditure.





The Accounting Officer must take immediate, decisive action to rectify legal discrepancies, enforce strict contractor accountability, and secure the site to prevent the total loss of the Government of Uganda's investment.





Accordingly, pursuant to Section 128 (e) of the PPDA Act Cap. 205, the Authority will initiate suspension proceedings against Mesco Limited and Wangi General Enterprises (U) Ltd for their failure to substantially perform the obligations specified in the contract for the construction of Okum Seed Secondary School in Otuke District.






**APPENDICES**

**Appendix I: Physical Verification Pictures as at November 2025**

Bill	Pending Works	Pictorial Evidence
Preliminaries	Temporary screens and hoardings	 <p><i>Installed project signboard; unhoarded site</i></p>
Site Levelling Works	Clearance of bushes, shrubs, under growth, cutting down trees not exceeding 1500mm girth, including grubbing roots and removing these away from site.	 <p><i>Bushy site with presence of cattle</i></p>
2-Classroom Block (3 No.)	<ul style="list-style-type: none"> <li>• Windows- glass and glazing</li> <li>• Doors – repainting the steel doors</li> <li>• Wall finishes</li> <li>• Floor finishes</li> <li>• Rainwater disposal</li> <li>• Electrical installations</li> </ul>	 <p><i>Front view of the three 2-classroom blocks</i></p>
2-Unit Science Laboratory Block	<ul style="list-style-type: none"> <li>• Windows- glass and glazing</li> <li>• Doors – fixing of 5 timber doors, repainting the steel doors</li> <li>• Wall finishes</li> <li>• Floor finishes</li> <li>• Ceiling finishes</li> <li>• Rainwater disposal</li> <li>• Electrical installations</li> <li>• Mechanical installations</li> </ul>	 <p><i>Front view of the Science Laboratory block</i></p>

Bill	Pending Works	Pictorial Evidence
Administration Block	<ul style="list-style-type: none"> <li>• Windows- glass and glazing</li> <li>• Doors – fixing of 3 timber doors, repainting the steel doors</li> <li>• Wall finishes</li> <li>• Floor finishes</li> <li>• Ceiling finishes</li> <li>• Rainwater disposal</li> <li>• Electrical installations</li> </ul>	<p style="text-align: center;"><i>Inside the Lab</i></p>  <p style="text-align: center;"><i>Front view of the Administration Block</i></p>
ICT Library Block	<ul style="list-style-type: none"> <li>• Rain water disposal</li> <li>• Windows- glass and glazing</li> <li>• Doors – fix 4 timber doors, repaint 3 steel doors</li> <li>• Wall finishes</li> <li>• Floor finishes</li> <li>• Ceiling finishes</li> <li>• Rainwater disposal</li> <li>• Electrical installations</li> </ul>	 <p style="text-align: center;"><i>Front view of ICT Library block</i></p>  <p style="text-align: center;"><i>Workers doing floor screeding</i></p>
Multi-Purpose Hall	<ul style="list-style-type: none"> <li>• Rain water disposal</li> <li>• Windows- glass and glazing</li> <li>• Doors – fixing of 2 timber doors, repainting the 3 steel doors</li> <li>• Wall finishes</li> <li>• Floor finishes</li> <li>• Ceiling finishes</li> <li>• Rainwater disposal</li> <li>• Electrical installations</li> </ul>	 <p style="text-align: center;"><i>Front view of Multi-Purpose Hall</i></p>

Bill	Pending Works	Pictorial Evidence
2-Unit Teachers' House (3 No.)	<ul style="list-style-type: none"> <li>• Windows- glass and glazing</li> <li>• Doors – fixing of 2 timber doors, repainting the 2 steel doors</li> <li>• Wall finishes</li> <li>• Floor finishes</li> <li>• Ceiling finishes</li> <li>• Rainwater disposal</li> <li>• Electrical installations</li> <li>• Mechanical installations</li> </ul>	 <p style="text-align: center;"><i>Teachers' houses</i></p>  <p style="text-align: center;"><i>Ongoing works</i></p>
2-Unit Teachers' Kitchen (3No.)	<p>The three kitchens were at superstructure level.</p> <p>Pending works included:</p> <ul style="list-style-type: none"> <li>• Walling</li> <li>• Roofing and rainwater disposal</li> <li>• Doors</li> <li>• Wall finishes</li> <li>• Floor finishes</li> <li>• Ceiling finishes</li> <li>• Joinery fittings</li> <li>• Electrical installations</li> <li>• Mechanical installations</li> </ul>	 <p style="text-align: center;"><i>Two of the kitchens in a bushy area</i></p>
2-Stance Lined VIP Latrine Block – Administration Block	<ul style="list-style-type: none"> <li>• Wall finishes</li> <li>• Floor finishes</li> <li>• Roofing and rainwater disposal</li> <li>• Mechanical installations</li> </ul>	 <p style="text-align: center;"><i>2-Stance Lined VIP Latrine</i></p>
2-Stance Lined VIP Latrine Block for Teachers' Houses (3 No.)	<p>Pending works included:</p> <ul style="list-style-type: none"> <li>• Walling</li> <li>• Roof and rainwater disposal</li> <li>• Doors</li> <li>• Wall finishes</li> </ul>	

Bill	Pending Works	Pictorial Evidence
	<ul style="list-style-type: none"> <li>• Floor finishes</li> <li>• Mechanical installations</li> </ul>	 <p data-bbox="954 528 1385 562"><i>Two of the toilets in a bushy area</i></p>
5-Stance Lined VIP Latrine Block – Boys	<p>It was at R.C Frame.</p> <p>Pending works included:</p> <ul style="list-style-type: none"> <li>• Rainwater disposal</li> <li>• Doors- repainting</li> <li>• Wall finishes</li> <li>• Floor finishes</li> <li>• Mechanical installations</li> </ul>	 <p data-bbox="943 873 1390 907"><i>5-stance lined VIP latrine for boys</i></p>
5-Stance Lined VIP Latrine Block - Girls	<p>It was at R.C Frame.</p> <p>Pending works included:</p> <ul style="list-style-type: none"> <li>• Rainwater disposal</li> <li>• Doors- repainting</li> <li>• Wall finishes</li> <li>• Floor finishes</li> <li>• Mechanical installations</li> </ul>	 <p data-bbox="943 1223 1390 1256"><i>5-stance lined VIP latrine for girls</i></p>
Sports field	<p>Not commenced.</p> <p>Works include excavations and earth works.</p>	 <p data-bbox="1086 1565 1243 1599"><i>Sports field</i></p>
External Works	<p>Not commenced.</p> <p>Pending works included:</p> <ul style="list-style-type: none"> <li>• Site clearance</li> <li>• Storm water drainage</li> <li>Landscaping</li> </ul>	 <p data-bbox="938 1863 1390 1897"><i>External works not yet commenced</i></p>
Rain Water Harvest System with 5000L Water Tank	<p>Not commenced</p> <p>Pending works include:</p> <ul style="list-style-type: none"> <li>• Roof water drainage</li> <li>• Protective walling</li> </ul>	

Bill	Pending Works	Pictorial Evidence
	<ul style="list-style-type: none"> <li data-bbox="440 251 874 283">• 5000L water tank installation</li> </ul>	
	<p data-bbox="507 290 730 322" style="text-align: center;"><b>Materials Store</b></p> <div data-bbox="229 326 590 569">  </div> <div data-bbox="624 326 971 569">  </div> <p data-bbox="236 573 774 605"><i>It was empty with chicken loitering inside</i></p>	<p data-bbox="1249 290 1385 322" style="text-align: center;"><b>Materials</b></p> <div data-bbox="1150 326 1484 517">  </div> <p data-bbox="1118 521 1517 623"><i>Some bags of cement found in the 2 – Unit Science Laboratory</i></p>