



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

**PROCUREMENT AND DISPOSAL AUDIT REPORT FOR FINANCIAL YEAR
2024/25**

GULU UNIVERSITY

APRIL 2026

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ACRONYMS

BDC	Business and Development Centre
CMT	Contract Management Team
ESHS	Environment, Social, Health and Safety Safeguards
FY	Financial Year
Ltd	Limited
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
UGX	Uganda Shillings

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority (PPDA) undertook the procurement and disposal audit of Gulu University that covered a sample of 15 transactions under Financial Year 2024/25.

The overall objective of the audit was to assess the effectiveness and efficiency of procurement and disposal processes and adherence to the PPDA Act, Cap. 205, PPDA Regulations, and public procurement policies so as to identify areas for improvement to enhance procurement and disposal practices in the Entity.

From the findings of the audit exercise, the performance of Gulu University for Financial Year 2024/25 was **satisfactory** with an average weighted risk rating of **25.7%** as detailed in Chapter 3 of this report.

The following key exceptions were noted:

1. Failure to fully implement 81.25% of the Authority's previous audit recommendations
Section 10 (1) (a) of the PPDA Act, Cap. 205 provides that for any continuous breach of the Act, Regulations, or Guidelines, the Authority may direct the Entity in question to carry out corrective actions required to rectify the situation. However, the Authority's assessment of the FY 2023/24 audit revealed poor compliance, where only 18.75% of recommendations were fully implemented compared to 81.25% that were either partially implemented or not implemented at all. This has led to stagnant infrastructure projects and oversight gaps that deprive the intended beneficiaries of critical academic infrastructure.
2. Section 60 (2) (d) of the PPDA Act, Cap. 205, mandates the Procuring and Disposing Entity to plan its procurement in a rational manner and integrate its procurement budget with its actual expenditure programme. However, the Authority established that the Entity achieved a procurement plan implementation rate of 84.9%, leaving UGX. 932,422,609 unexecuted largely due to unrealistic budgeting (i.e., the planned amount exceeded the contracted amounts by UGX. 932 million). As a result, the Entity locked up UGX. 932,422,609 in over-budgeted funds that could have been allocated to other critical institutional needs, resulting in inefficient resource utilization.
3. Under Section 51 of the PPDA Act, Cap. 205, every procurement and disposal process must be carried out in a way that ensures economy, efficiency, and value for money. However, the Authority's review of requisition forms (PPDA Form 5s) revealed a significant average delay of 128 working days in the initiation of three procurement requirements worth UGX. 238,294,800. This directly impaired the Entity's operational efficiency and ability to deliver core services, especially E-learning and academic programs.
4. Clause 2 of the General Conditions of Contract outlines the Order of Precedence of all documents forming the contract (and all parts thereof), intended to be correlative, complementary, and mutually explanatory. However, the Authority found that the Entity mismanaged four framework contracts worth UGX. 6,236,020,700, by irregularly adopting a two-year contract duration yet the one-year limit explicitly stated in the signed Agreement Form (the highest priority document) legally overrode the 24-month duration mentioned in the Statement of Requirements (SORs) and the providers' bids. This rendered the contract extensions legally unenforceable and irregular, exposing the Entity to severe financial risk and potential litigation if disputes arise during the unauthorized second year.

5. Regulation 52 (3) (a) (i) of the PPDA (Contracts) Regulations, 2023, requires a Contract Manager to verify that a provider fulfils all delivery obligations as per the contract terms and conditions. The Authority, however, identified critical contract management failures in two procurements worth UGX. 796,386,720, characterized by service delays, poor tracking of deliverables, unauthorized payments, and a lack of essential documentation. These lapses rendered contract monitoring ineffective and stalled the delivery of key outputs, such as Bills of Quantities (BoQs) and final designs, thereby preventing the Entity from commencing the construction of the Kitgum Campus and the Faculty of Agriculture & Environment (FAE) Building expansion.
6. Regulation 24 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023 strictly mandates an Entity to determine the reserve price of the asset to be disposed of prior to the commencement of the disposal process. The Authority, however, noted that the Entity initiated and executed the disposal process without first determining the reserve prices for the public assets to be disposed of. This exposed the Entity to the risk of accepting bids significantly below fair market value, resulting in a failure to maximize financial returns from the disposal of public assets.

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

1. The Accounting Officer should:
 - i) Optimize service delivery and protect institutional investments through establishment of a robust monitoring framework to track PPDA audit recommendations in compliance with Section 10 (1) (a) of the PPDA Act, Cap. 205. Specifically:
 - a) Invoke a Project Recovery Plan to address mobilization failures and long haulage delays for the Business & Development Centre building;
 - b) Secure the land title for the Business & Development Centre building;
 - c) Prioritize the recruitment of an independent supervisor for the Senate Building; and
 - d) Enforce strict contract management and ESHS safeguards on all active projects including the construction of the Multipurpose Building at Gulu University Constituent College, Moroto.
 - ii) Task User Departments to conduct detailed needs assessments and price benchmarking during the planning cycle. This will ensure that the procurement plan is based on realistic market data, thereby facilitating effective utilization of public funds in accordance with Section 60 (2) (d) of the PPDA Act, Cap. 205.
 - iii) Immediately cease issuing Call-Off Orders for the framework contracts that expired and direct the Procurement and Disposal Unit to initiate new procurement processes to cover the requirements for the subsequent year (2nd year), ensuring all procurements are founded on legally valid contracts.
 - iv) Compel the consultants below to immediately complete all outstanding deliverables and secure all required internal and external approvals as per the terms of reference under each deliverable and Regulation 52 (3) (a) (i) of the PPDA(Contracts) Regulations, 2023. Failure to comply should result in the immediate recovery of funds paid for incomplete deliverables as follows:
 - a) **Provider:** 360 Design & Build Limited for consultancy services for preparation of master plan, architectural, engineering designs, Bills of Quantities for the inception building for Gulu University Kitgum Campus worth UGX. 398,840,000.
 - b) **Provider:** One Hundred Ideas Ltd. for consultancy services for conducting structural integrity on existing FAE building and preparation of architectural and engineering designs and bills of quantities for the proposed additional floor at Gulu University worth UGX. 397,546,720.

- v) Direct User Departments to cease the initiation of disposal requirements until asset valuations are secured and reserve prices are formally determined and documented, in compliance with Regulation 24 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023.
2. The Head Procurement and Disposal Unit should:
- i) Proactively engage with User Departments at least 30 days before the planned bid invitation date to confirm the readiness and finalization of the procurement requirements and specifications. This will enforce adherence to planned timelines and minimize service delivery disruption as required under Section 51 of the PPDA Act, Cap. 205.
 - ii) Ascertain that the Statement of Requirements, contract terms and the draft Agreement Form are perfectly aligned before contract signing. In cases of conflict, the Agreement Form must always be the guiding document as per Clause 2 of the General Conditions of Contract.
3. The Contracts Committee should reject draft contracts with inconsistent terms and conditions in accordance with Regulation 11 (2) of the PPDA (Procuring and Disposing Entities) Regulations, 2023.

Gulu University should implement the recommended action plan on Pages **28-29** of this report.

CHAPTER ONE: INTRODUCTION

1.1 Procurement structure of the Entity

Gulu University procurement structure, consisting of the University Secretary (serving as the Accounting Officer), the Contracts Committee, the Procurement and Disposal Unit (PDU), and User Departments, was fully functional at the time of the audit.

i) Accounting Officer

Section 28 of the PPDA Act, Cap. 205 gives the Accounting Officer the overall responsibility for the successful execution of procurement and disposal processes in the Entity. During the Financial Year 2024/2025, the University Secretary, Mr. David Obol Otori was designated as the Accounting Officer of the Entity.

ii) Procurement and Disposal Unit

Pursuant to Section 32 of the PPDA Act, Cap. 205, the Procurement and Disposal Unit was established and consistent with the Entity's approved organizational structure as detailed in Appendix I.

iii) Contracts Committee

In accordance with Section 29 (1) of the PPDA Act, Cap. 205, the Entity's Contracts Committee was duly appointed and constituted. At the time of the audit, the members' tenure remained valid, as detailed in Appendix II.

1.2 Background of the audit exercise

The Authority carried out the audit of Gulu University between 15th and 24th October 2025.

1.2.1 Objective of the audit

The overall objective of the audit was to assess the effectiveness and efficiency of procurement and disposal processes and adherence to the PPDA Act, Cap. 205, PPDA Regulations, and public procurement policies so as to identify areas for improvement to enhance procurement and disposal practices in the Entity.

The specific objectives of the audit were to assess the:

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. Efficiency and effectiveness in contract implementation including the application of Environmental, Social, Health and Safety (ESHS) Requirements in the procurement processes; and
3. Compliance of the Entity's disposal processes with the provisions of the PPDA Act, Cap. 205 and PPDA Regulations.

1.2.2 Scope of the audit

The audit covered a sample of 15 procurement transactions worth UGX. 3,484,125,458, vide Appendix IV.

1.2.3 Methodology

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 examined records and documents for each sampled procurement

transaction and obtained relevant and sufficient evidence to derive the conclusions. This involved a review of the Entity's procurement and disposal planning processes, initiation processes, bidding processes, bid evaluations, contract placement and contract management.

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 the completion of field work, the PPDA Officers debriefed the Accounting Officer on 23rd October 2025. The Authority issued a Management Letter on 6th January 2026, to which the Entity responded on 30th January 2026. An exit meeting was held on 25th February 2026 at the PPDA Gulu Regional Office (Plot 1, Lower Churchill Drive, Gulu City). Subsequently, the Entity submitted additional information on 10th March 2026 to support its management responses. This report details the findings and recommendations arising from the audit exercise.

CHAPTER TWO: 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 Failure to fully implement 81.25% of the Authority's previous audit recommendations (FY 2023/24)

Under Section 10 (1) (a) of the PPDA Act Cap. 205, the Authority is mandated to direct a Procuring and Disposing Entity to take corrective action where there is a persistent breach of the Act, Regulations, or Guidelines.

Of the 16 recommendations issued in the PPDA FY 2023/24 Audit Report, three (18.75%) were fully implemented, eleven (68.75%) were partially implemented, and two (12.5%) were not implemented.

The Authority's assessment of the implementation of the audit recommendations revealed a pattern of stagnant infrastructure projects and recurring administrative lapses. Critically, major construction works were experiencing severe schedule slippage, while key oversight positions, such as the appointment of a Supervising Consultant remain unfilled.

Table 1 below details the FY 2023/24 PPDA audit recommendations, assigned Action Officers, the implementation status and management responses:

Table 1: Detailed Status of Implementation of FY 2023/24 PPDA Recommendations

Responsible Officer	PPDA Recommendation	Audit	Status of Implementation	Management Response								
Accounting Officer	<p>Construction of the Business and Development Centre Building at Gulu University worth UGX. 30,122,043,772 by Chongqing International Construction Corporation</p> <table border="1"> <tr> <td>Start Date</td> <td>1st July 2019</td> </tr> <tr> <td>Original Completion Date</td> <td>30th June, 2023</td> </tr> <tr> <td>1st Extension of Time -2 years</td> <td>30th June 2025</td> </tr> <tr> <td>2nd Extension of Time</td> <td>31st December 2026</td> </tr> </table> <p>The Accounting Officer should:</p> <ol style="list-style-type: none"> Put in place strategies for addressing issues causing the slow execution of the 	Start Date	1 st July 2019	Original Completion Date	30 th June, 2023	1 st Extension of Time -2 years	30 th June 2025	2 nd Extension of Time	31 st December 2026		Partially implemented	<ol style="list-style-type: none"> <i>It is worth noting that one of the major challenges that was slowing the progress of execution of works at the Business and Development Centre (BDC) was the pending request by the contractor for price adjustment. Since the request was cleared by the Solicitor General on 23rd June 2025 followed by the review of the work program with the objective of fast-tracking completion of the works by 31st December 2026, the progress of the works has significantly improved with overall performance at 41.51% as of December, 2025.</i>
Start Date	1 st July 2019											
Original Completion Date	30 th June, 2023											
1 st Extension of Time -2 years	30 th June 2025											
2 nd Extension of Time	31 st December 2026											

Responsible Officer	PPDA Audit Recommendation	Status of Implementation	Management Response
	<p>works given that the time progress was 129% against the physical progress of only 28% as at 13th September 2024.</p> <p>Status at time of audit by 17th October 2025 was: 36% physical progress vs 157%-time progress.</p> <p>2. Task the contractor to mobilize materials in time to avoid stoppage of works due to long haulage distances of materials and a delay of honoring factory orders.</p> <p>3. Speed up the process of acquiring the land title for the land where the Business and Development Centre Building is being constructed because the project is in its 7th year of implementation.</p> <p>4. Task the contractor to conduct HIV/AIDS awareness and sensitization seminars for both the workers and the communities.</p>	<p>Partially implemented</p> <p>Not implemented</p> <p>Partially implemented</p>	<p>2. <i>The Accounting Officer has also stepped-up efforts to lobby for development funding from the Ministry of Finance, Planning and Economic Development (MoFPED), resulting in an increase in the allocation from UGX. 6.904 billion in FY 2024/25 to UGX. 19.325 billion in FY 2025/26.</i></p> <p><i>In addition, the Accounting Officer has directed the Contract Management Team (CMT) to work closely with the; ; ; ; Project Manager to fast-track completion of the project in line with the revised deadline of 31st December 2026.</i></p> <p><i>The Project Manager and the CMT are also continuously engaging the contractor to ensure timely delivery and testing of materials, thereby maintaining continuity of works and avoiding disruptions to the project progress.</i></p> <p>3. <i>The University has made strides in the processes for the degazettement of the Gulu Central Forest Reserve Land where the BDC site is located, and gazettement of Gulu University land in Nwoya District after the University received the Valuation Report for the 208.131 (500 acres) of Gulu University land in Nwoya district and 70</i></p>

Responsible Officer	PPDA Recommendation	Audit Status of Implementation	Management Response
			<p><i>acres of Gulu Central Forest Reserve. We are now awaiting the consideration of these reports by the relevant government bodies (especially the National Forestry Authority and Ministry of Water and Environment) to enable Gulu City Council to place the request for the degazettement and Nwoya District Council to request for the gazettement.</i></p> <p>4. <i>This recommendation is being continuously implemented. The contractor conducts site meetings every three weeks, during which HIV/AIDS awareness and sensitization sessions are held. Additionally, the contractor has installed a condom dispenser accessible to all site staff and put-up signage highlighting the dangers of HIV/AIDS. Furthermore, the University Counsellor has been approached to offer regular counselling sessions to the workers on this matter.</i></p> <p>Authority's comment There was no evidence submitted to support the management responses No.s 2-4.</p>
	<p>Multipurpose Building at Gulu University Constituent College, Moroto worth UGX. 39,982,206,052 by National Enterprise Corporation (Commencement date of 1st</p>		<p>1. <i>The Accounting Officer, through the appointed CMT and the supervising consultant, M/s Ivory Architects and Engineers Ltd., is continuously</i></p>

Responsible Officer	PPDA Audit Recommendation	Status of Implementation	Management Response
	<p>May 2024 with a completion date of 1st May 2027).</p> <p>Status at time of audit by 17th October 2025: 25% physical progress vs 48.9%-time progress.</p> <p>The Accounting Officer should:</p> <ol style="list-style-type: none"> Engage National Enterprise Corporation and ensure that the works are implemented in accordance with the contractual obligations specified in the signed Memorandum of Understanding (i.e., implement ESHS Safeguard requirements; appointment of a Clerk of Works; work programs). Task Aivory Architects and Engineers Ltd (Supervising Consultant) to effectively monitor and supervise the works and prepare monthly progress reports. 	<p>Partially implemented</p> <p>Partially implemented</p>	<p><i>monitoring and engaging the contractor to ensure that project works are implemented in accordance with the contractual obligations outlined in the signed Memorandum of Understanding. This is carried out, among others, through joint monthly technical site inspections. The level of completion now stands at 39.22%.</i></p> <p><i>2. M/s Aivory Architects and Engineers Ltd (Supervising Consultant) prepares weekly, monthly and quarterly progress reports that are discussed during monthly technical site meetings thus ensuring that the project is being effectively monitored and supervised. The various reports are available for verification.</i></p> <p>Authority's comment There was no evidence submitted to support the management response.</p>
	<p>Construction of Senate Building at Gulu University Forest Campus worth UGX. 27,406,193,613 by National Enterprise Corporation (Commencement date of 15th July 2024 with a completion date of 15th July 2027).</p> <p>Status at time of audit by 17th October 2025: 18.5%</p>		<p><i>1. The Accounting Officer, through the appointed CMT is continuously monitoring and engaging the contractor to ensure that the project works are implemented in accordance with the contractual obligations outlined in the signed Memorandum of Understanding. This is carried out, among others, through joint monthly</i></p>

Responsible Officer	PPDA Recommendation	Audit Status of Implementation	Management Response
	<p>physical progress vs 42.1%-time progress.</p> <p>The Accounting Officer should:</p> <ol style="list-style-type: none"> Engage National Enterprise Corporation and ensure that the works are implemented in accordance with the contractual obligations specified in the signed Memorandum of Understanding. Speed up the process of procuring a Supervising Consultant so as to guarantee efficient and effective supervision of the construction works. 	<p>Partially implemented</p> <p>Not implemented</p>	<p><i>technical site inspections. By February 2026, the level of completion stood at 30.54% physical progress vs 57.5%-time progress vs 26.22% financial progress.</i></p> <ol style="list-style-type: none"> <i>The Accounting Officer appointed a CMT to undertake continuous monitoring and supervision of the works to ensure quality works. To enhance the supervision, the Accounting Officer is in the process of appointing additional professionals from different specialities to form a Project Management Team (PMT) to provide additional oversight.</i> <p>Authority's comment While the Authority acknowledges the appointment of a CMT and the ongoing efforts to constitute a PMT, the delay in securing specialized technical supervisors has already exposed the project to risks of substandard workmanship and schedule slippage. Management should expedite these appointments to safeguard the investment.</p>
	<p>Implement the procurement plan by the end of the financial year through early commencement of the procurement processes and regular update of the procurement plan whenever need arises in accordance with Regulation 4 of the PPDA (Procurement</p>	<p>Partially implemented</p>	<p><i>This recommendation is now being fully implemented. For instance, in FY 2024/25, the University updated its Consolidated Annual Procurement and Disposal Plan, which was submitted to and received by the Authority on 15th July 2025.</i></p>

Responsible Officer	PPDA Recommendation	Audit Regulations,	Status of Implementation	Management Response
	Planning) Regulations, 2023.			<p><i>Similarly, in FY 2023/24, the University submitted its updated Consolidated Annual Procurement and Disposal Plan on 14th August 2024.</i></p> <p>Authority's comment While the Entity's response is noted, the Authority established during the FY 2024/25 audit that the procurement for the 3-phase powerline upgrade and meter installation at the UPCHAIN Green Charcoal Production Unit (valued at UGX 15,700,000) was conducted outside the approved procurement plan. Furthermore, this activity was not included in the amended plan submitted to the Authority on July 15, 2025.</p>
	Sign contract documents after satisfying himself on removal or correction of any ambiguity that may be contained therein and that the contracts are complete.		Partially implemented	<p><i>This recommendation is being continuously implemented by the Accounting Officer in collaboration with the University Legal Unit, with increased attention to detail to minimize any ambiguities in contracts before signing them. In addition, we will always seek for review and clearance of contract documents by the Solicitor General as required by law.</i></p>
User Departments: Contract Managers	1. Submit regular progress /contract management reports to the Procurement and Disposal Unit as required under Regulation 52 (3) (g) of the PPDA (Contracts) Regulations, 2023.		Partially implemented	<p><i>This will be carried out on a monthly basis.</i></p>
	2. Strictly supervise contracted firms to fulfil all contractual		Partially implemented	<p><i>The Accounting Officer, through the appointed Contract Management Teams,</i></p>

Responsible Officer	PPDA Recommendation	Audit Status of Implementation	Management Response
	obligations specified within the terms and conditions of the contract.		<i>will continuously monitor and engage the contracted firms, in collaboration with the appointed consultants, and Project Management Team to ensure that all contractual obligations stipulated in the terms and conditions of the contracts are fully met.</i>
Procurement and Disposal Unit	Ensure that the procurement action files are complete with all documents in accordance with Section 33 (o) of the PPDA Act, Cap. 205.	Partially implemented	<i>The HPDU will conduct routine reviews of all procurement and disposal action files against a checklist to ensure completeness of all required documentation, including contract management records such as Form 49, progress reports, delivery notes, invoices, and related documents.</i>

Implications

- Significant delays (notably the Gulu Business & Development Centre, now in its 7th year) expose the Entity to price escalations, extended consultancy fees, and potential claims for "idle time" by the contractor.
- The vast gap between time elapsed and physical progress of the construction works indicates that the intended beneficiaries are being deprived of critical academic infrastructure.
- Commencing works without a land title creates a high risk of legal injunctions.
- Commencing works without an independent supervising consultant creates a high risk of poor-quality construction works that may require costly future remediation.
- The partial implementation of contract management reporting and incomplete procurement files undermines the principle of transparency of the procurement process and makes the Entity susceptible to fraud or loss of documentation.

Recommendations

The Accounting Officer should demonstrate a strong commitment to establishing a rigorous follow-up and corrective action process, in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205, by doing the following:

1. Project Recovery and Acceleration:

- i) **Business and Development Centre (BDC) building:** Immediately invoke a Project Recovery Plan which should include a high-level meeting with the contractor, Chongqing International Construction Corporation, to address mobilization failures and long haulage delays.

- ii) **Land Security:** Fast-track the acquisition of the land title for the BDC building, to secure the Entity’s UGX. 30.1 billion investment and prevent potential legal encumbrances.
- 2. **Strengthening Oversight and Supervision:**
 - i) **Supervising Consultant recruitment:** Prioritize the recruitment of a Supervising Consultant for the Senate Building. Construction works should not proceed in the absence of independent technical oversight.
 - ii) **National Enterprise Corporation Projects:** Task the Contract Management Team to enforce the ESHS Safeguard requirements and ensure the Clerk of Works is actively on-site as per the Memorandum of Understanding (MoU).
- 3. **Contract Management Reporting:** Strictly enforce Regulation 52 (3) (g) of the PPDA (Contracts) Regulations, 2023 by refusing to authorize payments for contracts where monthly progress reports have not been submitted by the Contract Managers.
- 4. **Internal Oversight:** Mandate quarterly internal audits of procurement action files to verify that the procurement methods used and payments made align with the statutory provisions in accordance with Regulation 27 (a) of the PPDA (PDEs) Regulations, 2023 and the Public Finance Management Act Cap 171.

2.1.2 Non-Compliance with Procurement Planning

Section 60 (2) (d) of the PPDA Act, Cap. 205 states that: *“A Procuring and Disposing Entity shall plan its procurement and disposal in a rational manner and, in particular, shall integrate its procurement budget with its expenditure programme.”*

The Authority established that the Entity failed to fully implement its procurement plan for FY 2024/25. With an implementation rate of 84.9%, UGX. 932,422,609 remained unexecuted, representing a significant portion of the annual budget as shown in Table 2 below:

Table 2: Procurement plan implementation analysis

Description	Amount (UGX)
Total procurement plan value (UGX)	6,159,928,799
Total procurement spend value (UGX)	5,227,506,190
Procurement plan implementation rate (%)	84.9%
Procurement plan implementation variance (UGX)	932,422,609

The variance of UGX. 932,422,609 was primarily caused by unrealistic budgeting in the initial procurement plan and the inclusion of an unplanned item (*noted under Exception 2.1.4*) which disrupted the execution of the already approved procurements.

Implication

Failure to utilize the budgeted funds (UGX. 932,422,609) resulted in sub-optimal budget execution, leading to inability to address critical needs, and inefficiency in the annual financial planning cycle.

Management Response

A review of the updated Consolidated Annual Procurement Plan for FY 2024/25, approved by the Contracts Committee on 12th June 2025 and submitted to the PPDA Gulu Regional Office on 15th July 2025, confirmed that the amount of UGX 996,000,000 relates to procurement expenditure for two (02) station wagons and one (01) commuter staff van.

Authority's comment

While the Entity's response is noted, the analysis presented in Table 2 already accounted for the updated procurement plan and the monthly reports for FY 2024/25. The audit revealed significant variances between planned amounts and contracted amounts, resulting in an unspent value of UGX. 932,422,609 (15.14%) of the total planned budget, as detailed in Appendix VI. As a result, the Entity locked up UGX. 932,422,609 in over-budgeted funds that could have been allocated to other critical institutional needs, resulting in inefficient resource utilization.

Recommendation

To enhance budget credibility, the Accounting Officer should task User Departments to conduct detailed needs assessments and price benchmarking during the planning cycle. This will ensure that the procurement plan is based on realistic market data, thereby facilitating effective utilization of public funds in accordance with Section 60 (2) (d) of the PPDA Act, Cap. 205.

2.1.3 Non-reporting of implemented procurements to the Authority

Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations 2023 states that: *"A Procuring and Disposing Entity shall for each month, using the format of Form 2 of the Schedule, submit to the Authority, by the fifteenth day of the following month, a report on the procurement activities undertaken by the Procuring and Disposing Entity in the month, which shall include information on the providers who undertook the procurement."*

However, the Authority's review of the Entity's procurement records revealed a failure by the Entity to comply with the PPDA statutory reporting obligations. Specifically, the Entity neglected to report to the Authority, three implemented procurements, totaling UGX. 1,792,386,720 as indicated in Table 3.

Table 3: Unreported implemented procurements

No.	Subject of Procurement	Contract Amount (UGX)	Solicitor General Approval Date	Contract Signing Date
1.	Supply of two station vehicles and a 16-seater van.	996,000,000	17 th December 2024	18 th December 2024
2.	Consultancy services for preparation of master plan, architectural, engineering designs, bills of quantities for the inception building for Gulu University-Kitgum Campus.	398,840,000	20 th June 2025	23 rd June 2025
3.	Consultancy services for conducting structural integrity on existing FAE building and preparation of architectural and engineering designs and bills of quantities for the proposed additional floor at Gulu University.	397,546,720	20 th June 2025	23 rd June 2025
Total		1,792,386,720		

Implications

- Non-reporting of procurements undertaken prevents the Authority from effectively exercising its statutory mandate to monitor, evaluate, and regulate the public procurement system. This creates a blind spot regarding key contract awards and compliance status across the public sector.
- The lack of required public reporting diminishes transparency in the Entity's operations and this undermines the principle of accountability and good governance.
- Incomplete National Procurement Data: i.e., the omission of high-value contracts (totaling UGX. 1.79 billion) leads to inaccurate aggregation of national procurement statistics, which are vital for economic planning and regulatory review.

Management Response

It is worth noting that the PDU prepares monthly reports upon approval of procurements by the Contracts Committee. For the three procurements in question, the PDU had to submit them to the Solicitor General for clearance which took longer than expected. In the process, the reporting to PPDA became an omission.

However, as recommended by the Authority, the Accounting Officer will direct the PDU to implement the Authority's recommendation. The PDU is fully cognizant of its statutory obligation to ensure the timely, accurate, and complete submission of monthly reports on all procurement and disposal activities, as required by law.

Recommendation

The Accounting Officer should direct the Procurement and Disposal Unit to implement a mandatory internal checklist and sign-off procedure to confirm the completion of monthly reporting to the Authority following the Contracts Committee award and approval by the Solicitor General (where required), in accordance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations 2023.

2.1.4 Procurement conducted outside the approved procurement plan

Section 60 (10) of the PPDA Act, Cap. 205 explicitly prohibits carrying out a procurement outside the procurement plan, except in declared emergency situations.

The Authority, however, found that the Entity undertook the procurement for the powerline upgrade to 3-phase and installation of a 3-phase meter at the UPCHAIN Green Charcoal Production Unit, valued at UGX. 15,700,000, which was not included in the Entity's approved annual procurement plan for the financial year 2024/25.

This action was in direct violation of the principle of procurement planning and control, as all procurements must be identified, justified, and consolidated in the approved procurement plan prior to initiation.

Implications

Conducting a procurement outside the procurement plan:

- Leads to failure to achieve value for money due to a lack of prior budgetary allocation, justification, and comprehensive needs assessment alongside prioritized requirements.
- Undermines the integrity of the annual procurement plan as the foundation for strategic budget management, resource allocation and accountability across the Entity.

Management Response

This is noted. The procurement in question relates to the power line upgrade to three-phase and installation of a three-phase meter at the Green Charcoal Production Unit (GCPU) site in Pabo Town Council, funded under the UPCHAIN Project. The omission of this requirement from the updated Consolidated Annual Procurement and Disposal Plan is acknowledged.

Going forward, the Accounting Officer will continue to require all Project Principal Investigators and User Departments to submit annual work plans and budgets for integration into the Consolidated Annual Procurement and Disposal Plan prior to implementation. In addition, the Accounting Officer will require User Departments to formally document any emerging procurement requirements during the course of the financial year to enable timely inclusion by the PDU in the updated Consolidated Annual Procurement and Disposal Plan.

Recommendations

1. The Accounting Officer should issue a clear directive to User Departments reinforcing that no procurement requirement should be initiated or executed unless it is explicitly included in the Entity's approved annual procurement plan to ensure compliance with Section 60 (10) of the PPDA Act, Cap. 205.
2. To manage unforeseen needs, User Departments must formally document the need. This documentation should be justified by the Accounting Officer, so that the Procurement and Disposal Unit updates the procurement plan for approval by the Contracts Committee, in strict adherence to Regulation 5 of the PPDA (Procurement Planning) Regulations, 2023.

2.1.5 Delays in procurement initiation

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

The Authority's review of the requisition forms (PPDA Form 5) revealed a significant average delay of 128 working days in the initiation of three procurement requirements worth UGX. 238,294,800. This demonstrated a failure by User Departments to adhere to the approved annual procurement plan timelines as indicated in Table 4 below:

Table 4: Procurements with delayed requisitioning

No.	Subject of Procurement	Planned Bid Invitation Date	Actual Initiation Date (Requisition)	Delay (working days)
1.	Supply of assorted library text books worth UGX. 27,074,800.	5 th August 2024	1 st November 2024	65
2.	Supply, installation, and commissioning of Network Video Recorder (NVR) to support the Gulu University-wide surveillance system worth UGX. 41,300,000.	23 rd September 2024	30 th April 2025	158
3.	Supply, installation, and commissioning of Enterprise Rack Server to enhance E-learning services worth UGX. 169,920,000.	16 th September 2024	30 th April 2025	163
	Average Delay			128

Implications

- Disruption of service delivery: i.e., late acquisition of essential assets (like the server and text books) directly impairs the Entity's operational efficiency and ability to deliver core services, especially E-learning and academic programs.
- Violation of the planning mandate: i.e., the delays noted above undermined the core purpose of the annual procurement plan, rendering it ineffective as a strategic tool for resource allocation and timeline management.
- The tolerance of such lengthy delays by User Departments and the Procurement and Disposal Unit sets a negative precedent, diminishing accountability for adhering to established timelines.

Management Response

This is noted. Management observes that the delayed initiation of procurements has been a recurring implementation challenge in some User Departments, notwithstanding continuous guidance and reminders issued by the Accounting Officer and the PDU during budget performance reviews and management meetings on the need to align procurement initiation with approved annual work plans.

To address this issue, Management has scheduled a procurement training to be facilitated by the PPDA Gulu Regional Office, targeting PDU staff, Contracts Committee members, and selected key personnel from User Departments. The training is intended to strengthen procurement capacity and enhance compliance, particularly in line with the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023, and the new provisions introduced thereunder.

Recommendations

To enforce adherence to planned timelines and minimize service delivery disruption, the Authority recommends the following in accordance with Section 51 of the PPDA Act, Cap. 205:

1. The Accounting Officer should:
 - i) Establish accountability measures for Heads of User Departments who cause undue delays in submitting requisitions for planned requirements, as this failure directly impacts service delivery.
 - ii) Direct the Procurement and Disposal Unit to proactively engage with User Departments for at least 30 days before the planned bid invitation date to confirm the readiness and finalization of the procurement requirements and specifications, preventing last-minute delays.
2. The Procurement and Disposal Unit should conduct mandatory monthly performance reviews of the procurement plan execution, identifying and reporting all procurements lagging behind the planned schedule to the Contracts Committee and the Accounting Officer, along with corrective actions.

2.2 Efficiency and effectiveness in contract implementation including the application of Environmental, Social, Health and Safety (ESHS) requirements

2.2.1 Deficiencies in contract management, deliverable tracking, and payment irregularities

Regulation 52 (3) (a) (i) of the PPDA(Contracts) Regulations, 2023 states that “A Contract Manager shall ascertain that the provider meets all the performance or delivery obligations in accordance with the terms and conditions of the contract.”

The Authority, however, identified failures in contract management of two procurements worth UGX. 796,386,720 in Table 5. These failures manifested as delays in service completion, poor tracking of deliverables, unauthorized payments, and the lack of essential documentation rendering contract monitoring ineffective.

Table 5: Procurements with deficiencies in contract management, deliverable tracking, and payment irregularities

No.	Subject of procurement	Exceptions								
1.	<p>Consultancy services for preparation of master plan, architectural, engineering designs, bills of quantities for the inception building for Gulu University Kitgum Campus worth UGX. 398,840,000</p> <p>Provider: 360 Design & Build Limited</p>	<p>Delayed project completion and payment non-compliance The Authority found that the consultancy services contract expired on 30th August 2025 (eight weeks after commencement on 23rd June 2025), without evidence of completion of the services. This exposed the Entity to financial risk and also delayed the progression of the critical construction phase of the project as detailed below:</p> <p>i) Incomplete deliverables: Essential final deliverables, including the Bills of Quantities (BoQs) and final detailed design reports & master plan drawings were incomplete. Only the partial design proposal was submitted, but it lacked a formal submission letter and Entity approval.</p> <p>Management response <i>The deliverables under this consultancy were completed within the contract period and are available for verification. Letters of formal submissions and Entity approvals are also available for verification.</i></p> <p>Authority’s comment There was no evidence submitted to support the management response.</p> <p>ii) Unauthorized payment: The Entity made a one-off substantial payment of UGX. 366,673,987 on 31st October 2025 without evidence that services were fully completed and approved by the Entity. This violated the contract staged payment structure which tied payments (20%, 30%, 30%, 20%) directly to the formal approval of specific milestones as indicated in the table below:</p> <table border="1" data-bbox="577 1570 1364 1904"> <thead> <tr> <th data-bbox="577 1570 667 1709">Item No.</th> <th data-bbox="671 1570 911 1709">Description of deliverable</th> <th data-bbox="916 1570 1082 1709">Proposed percentage of payment</th> <th data-bbox="1086 1570 1364 1709">Deliverable timeline</th> </tr> </thead> <tbody> <tr> <td data-bbox="577 1715 667 1904">1.0</td> <td data-bbox="671 1715 911 1904">Upon approval of inception report.</td> <td data-bbox="916 1715 1082 1904">20%</td> <td data-bbox="1086 1715 1364 1904"> 2 weeks from contract commencement. <i>Exception: There was no evidence of completion &</i> </td> </tr> </tbody> </table>	Item No.	Description of deliverable	Proposed percentage of payment	Deliverable timeline	1.0	Upon approval of inception report.	20%	2 weeks from contract commencement. <i>Exception: There was no evidence of completion &</i>
Item No.	Description of deliverable	Proposed percentage of payment	Deliverable timeline							
1.0	Upon approval of inception report.	20%	2 weeks from contract commencement. <i>Exception: There was no evidence of completion &</i>							

No.	Subject of procurement	Exceptions		
				<i>approval by the Entity.</i>
		2.0	Upon approval of the conceptual master plan and conceptual design report for the inception building.	30% 2 weeks. <i>Exception: There was no evidence of completion & approval by the Entity.</i>
		3.0	Upon approval of the final draft master plan and scheme design report for the inception building.	30% 2 weeks. <i>Exception: There was no evidence of completion & approval by the Entity.</i>
		4.0	Upon approval of the final master plan drawings and detailed design report and BOQs for the inception building approved by the Local Authority.	20% 2 weeks <i>Exception: There was no evidence of completion & approval by the Entity.</i>
		Total		100% 8 weeks
<p><u>Management response</u> <i>It is noted that the original contract provided for a structured payment schedule, as observed by the Auditors. However, due to temporary cash flow constraints, payment to the consultant could not be made in accordance with the original schedule. Instead, a one-off substantial payment of UGX 366,673,987 was made by the University approximately two (02) months after completion of the assignment.</i></p> <p>Authority's comment The Entity's explanation regarding cash flow constraints is noted; however, it does not justify the violation of the contract's phased payment structure. By making a lump-sum payment of UGX. 366,673,987 critical internal controls designed to ensure value for money. Furthermore, making payments against an expired contract without a formal extension is a breach of procurement regulations. The risk remains that the public funds were disbursed for incomplete services.</p>				
2.	Consultancy services for conducting	<p>Delayed project completion and non-compliance The Authority found that the consultancy services contract expired on 30th August 2025 (eight weeks after commencement on 23rd</p>		

No.	Subject of procurement	Exceptions								
	<p>structural integrity on existing FAE building and preparation of architectural and engineering designs and bills of quantities for the proposed additional floor at Gulu University worth UGX 397,546,720</p> <p>Provider: One Hundred Ideas Ltd</p>	<p>June 2025), yet the services remain incomplete. The key deficiencies noted included the following:</p> <p>i) Incomplete deliverables: The final deliverable, Item 4.0 (Final Design Report and Tender documents - 20%), was still lacking.</p> <p><u>Management response</u> <i>The deliverables under this consultancy were completed within the contract period and are available for verification.</i></p> <p>Authority's comment There was no evidence submitted to support the management response.</p> <p>ii) Missing approvals and documentation: While the Structural Integrity Report (1.0), Concept Design Report (2.0), and Scheme Design Report (3.0) were submitted for review, they however lacked formal submission letters to capture the actual delivery dates. In addition, there was no evidence of formal approval by the Entity and deliberations on the submitted deliverables.</p> <p><u>Management response</u> <i>Letters of formal submissions and Entity approvals are available for verification.</i></p> <p>Authority's comment There was no evidence submitted to support the management response.</p> <p>iii) Unauthorized payment: Despite the services being incomplete and the contract having expired, the Entity made a one-off payment of UGX. 288,010,647 on 14th August 2025 which violated the contract phased payment structure that required formal approval of each milestone (20%, 30%, 30%, 20%) before release of payments as indicated in the table below:</p> <table border="1" data-bbox="576 1509 1366 1921"> <thead> <tr> <th data-bbox="576 1509 687 1615">Item No.</th> <th data-bbox="687 1509 868 1615">Description of deliverable</th> <th data-bbox="868 1509 1043 1615">Proposed percentage of payment</th> <th data-bbox="1043 1509 1366 1615">Deliverable timeline</th> </tr> </thead> <tbody> <tr> <td data-bbox="576 1615 687 1921">1.0</td> <td data-bbox="687 1615 868 1921">Structural Integrity report</td> <td data-bbox="868 1615 1043 1921">20%</td> <td data-bbox="1043 1615 1366 1921"> within 2 weeks from commencement <i>Exception: There was no submission letter & approval by the PDE to capture the actual delivery and approval dates.</i> </td> </tr> </tbody> </table>	Item No.	Description of deliverable	Proposed percentage of payment	Deliverable timeline	1.0	Structural Integrity report	20%	within 2 weeks from commencement <i>Exception: There was no submission letter & approval by the PDE to capture the actual delivery and approval dates.</i>
Item No.	Description of deliverable	Proposed percentage of payment	Deliverable timeline							
1.0	Structural Integrity report	20%	within 2 weeks from commencement <i>Exception: There was no submission letter & approval by the PDE to capture the actual delivery and approval dates.</i>							

No.	Subject of procurement	Exceptions			
		2.0	Concept Design Report	30%	2 weeks <i>Exception:</i> There was no submission letter & approval by the PDE to capture the actual delivery and approval dates.
		3.0	Scheme Design Report	30%	2 weeks <i>Exception:</i> There was no submission letter & approval by PDE to capture the actual delivery and approval dates.
		4.0	Final Design Report and Tender documents	20%	2 weeks <i>Exception:</i> No evidence of completion i.e., submission and approval of the final design report and tender documents.
		Total		100%	8 weeks
<p><u>Management response</u> <i>It is noted that the original contract provided for a structured payment schedule, as observed by the Auditors. However, due to temporary cash flow constraints, payment to the Consultant could not be made in accordance with the original schedule. Instead, a partial payment of UGX. 288,010,647 was made by the University towards the end of the contract completion period.</i></p> <p>Authority's comment The Entity's explanation regarding cash flow constraints is noted; however, it does not justify the violation of the contract's phased payment structure. By making a lump-sum payment of UGX. 288,010,647 without verified milestones, the Entity bypassed critical internal controls designed to ensure value for money. Furthermore, making payments against an expired contract without a formal extension is a breach of procurement regulations. The risk remains that the public funds were disbursed for incomplete services.</p>					

Implications

- Making payments that exceeded the completed and approved deliverables exposed public funds to the risk of loss, as the Entity paid for services it never received. This is a severe breach of fiduciary duty.
- The failure to secure timely delivery of consultancy deliverables (e.g., BoQs, final designs) directly prevents the Entity from proceeding to the construction phase of critical infrastructure projects (i.e., Kitgum Campus construction and FAE Building expansion).
- The absence of submission letters and formal approvals indicates a profound weakness in the Entity's system for tracking performance and authorizing expenditures.

Management response

With regard to Authority's recommendation on capacity building, the University will, in quarter three FY 2025/26 and 2026/27 conduct targeted training for the Procurement and Disposal Unit and relevant User Departments.

Recommendations

The Accounting Officer should:

1. Compel the consultants for both projects to immediately complete all outstanding deliverables and secure all required internal and external approvals as per the terms of reference under each deliverable and Regulation 52 (3) (a) (i) of the PPDA (Contracts) Regulations, 2023. Failure to comply should result in the immediate recovery of funds paid for incomplete deliverables.
2. Provide immediate targeted training to the Procurement and Disposal Unit and relevant User Departments on contract administration, emphasizing deliverable tracking, timely approvals, and the legal basis for processing payments.
3. Direct Contract Managers and the Finance Department to cease the practice of making payments that are not strictly aligned with the approved specific, formally accepted, and approved deliverables, as stipulated in the contract schedules, and in compliance with Regulation 52 (3) (a) (iii) of the PPDA (Contracts) Regulations, 2023.

2.2.2 Unauthorized implementation of multi-year framework contracts

Clause 2 of the General Conditions of Contract (Contract Documents) states that:

- *"2.1: The documents forming the contract shall be interpreted in the following order of priority:
(a) Agreement,
(b) Special Conditions of Contract,
(c) General Conditions of Contract,
(d) Statement of Requirements,
(e) The provider's bid, and any changes agreed to by the provider and the PDE,
(f) Any other document listed in the SCC as forming part of the Contract.*
- *2.2: Subject to the order of precedence set forth in Sub-Clause 2.1, all documents forming the contract (and all parts thereof) are intended to be correlative, complementary, and mutually explanatory."*

The Authority found that the Entity was improperly managing framework contracts by extending their usage beyond the legally stipulated periods as detailed in Table 6. Clause 8 of the Agreement Form explicitly limited the call-off period to one year while the Special Conditions of Contract (SCC) remained silent on duration, the Entity irregularly adopted a two-year contract duration.

This practice violated the Order of Precedence mandated by Clause 2 of the General Conditions of Contract. Since the signed Agreement (*Item (a)*) holds the highest priority, its one-year limitation overrode the 24-month duration mentioned in the Scope of Requirements (*Item (d)*) and the provider's bid (*Item (e)*).

Consequently, the Entity's reliance on lower-ranking documents to justify a two-year term was a contractual breach.

Table 6: Unauthorized implementation of multi-year framework contracts

No	Subject of procurement	Estimated expenditure as per Form 5 (UGX)	Specific Instances of Non-Compliance
1.	Provision of printing services. <i>The contract was signed on 12th December 2022.</i>	708,085,700	Following the contract's expiration on December 12 th 2023, the Entity irregularly issued eight Call-Off Orders totalling to UGX. 224,781,740 between January and November 2024 (Appendix VII). These orders were issued after the contract had legally ceased to exist.
2.	Supply of desktops, laptops, UPS, projectors and printers.	2,918,000,000	The contract signed on 24 th February 2025, with a one-year duration, is being erroneously treated as valid until 23 rd February 2027 (two years).
3.	Supply of toner for semester one examinations.	1,607,775,000	The contract signed on 8 th January 2025, with a one-year duration is being erroneously treated as valid until 7 th January 2027 (two years).
4.	Supply of cleaning and sanitary materials.	1,002,160,000	The contract signed on 8 th January 2025, with a one-year duration is being erroneously treated as valid until 7 th January 2027 (two years).
	TOTAL	6,236,020,700	

Implications

- Issuance of Call-Off Orders after contract expiry lacked a valid legal basis, rendering the resulting transactions (such as the UGX. 224.7M for printing services) illegal and susceptible to challenge or repudiation.
- Implementing contracts beyond their one-year term (cases No.2 – 4) will render subsequent Call-Off Orders legally unenforceable, exposing the Entity to litigation and disputes due to the lapse of the underlying legal framework.
- Extending contracts beyond their term prevents other competent providers from competing for these opportunities, thereby undermining the core procurement principle of transparency and fair competition.

Management Response

It is important to note that the framework contracts were intended to run for a period of twenty-four (24) months, as stated in the advertisement published in the New Vision newspaper and in the bidding documents issued to bidders on 18th August 2022. In addition, all bidders responded with a contract duration of 24 months in their bid submission sheets.

We acknowledge an oversight in Clause 8 of the Agreement Form where the 24-month duration was not consistently stated. The University, through the PDU, in collaboration with the contracted service providers, is currently addressing these inconsistencies to ensure that all running framework contracts uniformly reflect a duration of 24 months. The corrected sections of the contracts will be countersigned by both the University and supplier representatives.

Going forward, the Head PDU will exercise greater attention to detail to prevent the re-occurrence of such discrepancies.

Recommendations

1. The Accounting Officer should:
 - i) Immediately cease issuing Call-Off Orders because all the contracts expired.
 - ii) Provide refresher training for the Contracts Committee, Procurement and Disposal Unit staff and User Departments specifically focusing on the Order of Precedence in contract interpretation and the legal limitations of framework agreements.
2. The Procurement and Disposal Unit should:
 - i) Ascertain that the Statement of Requirements (SORs) and the draft Agreement Form are perfectly aligned before contract signing. In cases of conflict, the Agreement Form must always be the guiding document as per Clause 2 of the General Conditions of Contract.
 - ii) Initiate new procurement processes to cover the requirements for the subsequent year (2nd year), ensuring all procurements are founded on legally valid contracts.

2.2.3 Failure to formalize contract extensions through issuance of Change Orders

Regulation 53 (1) (d) of the PPDA (Contracts) Regulations, 2023 states that: “*Subject to sub-regulation (2), a Procuring and Disposing Entity may at any time after signing a contract issue a change order to the provider, in accordance with the contract, requiring the provider to make changes within the general scope of the contract in the time of performance or duration of the contract.*”

Despite the Entity granting the provider, Maybach Motors Ltd., two extensions of time (notified via letters dated 25th March 2025 and 5th May 2025) to supply 02 brand new Land Cruiser Prado Station Wagons and one 16-seater Toyota Hiace Majesty Commuter Van worth UGX. 996,000,000, the Authority noted failure by the Entity to formalize these contractual changes through issuance of Change Orders. This administrative failure left the contract record incomplete and the legal basis for the extensions unsupported by formal contract documentation.

Implication

Without formal Change Orders, the payments made after the original contract expiry date are flagged as irregular expenditure because they were not backed by a valid, legally binding amendment.

Management response

This is noted. going forward, the HPDU will ensure that all contract extension letters are supported by well documented formal change orders as recommended by the Authority.

Recommendation

In future procurements, the Contract Manager should issue formal Change Orders for any extension of time for the delivery of outputs, subject to prior approval of the Accounting

Officer, in accordance with Regulation 53 (3) and (4) of the PPDA (Contracts) Regulations, 2023.

2.3 Compliance of the Entity’s disposal processes with the provisions of the PPDA Act, Cap. 205 and PPDA Regulations

Under Regulation 2 (2) of the PPDA (Disposal of Public Assets) Regulations, 2023, the Accounting Officer is mandated to perform a financial year asset review to identify and schedule items for disposal in the following financial year.

The Authority noted that the Entity conducted two disposal processes in the FY 2024/25 as summarized in Table 7 below:

Table 7: Disposal Processes Conducted in FY 2024/25

Number of Disposals	Total Proceeds Realized (UGX)	Summary of Disposal Process
First Disposal Process	14,631,654, (Appendix VIII)	<p>The Entity utilized the public bidding method to dispose of assets, initiating the process with a public invitation notice published in the New Vision from 26th August to 17th September 2024.</p> <ul style="list-style-type: none"> • Lots 2 to 8, 10, 11, and 14: The process ran from bid opening (17th September 2024) through evaluation, contract award (30th October 2024), Notification of Best Evaluated Bidder (NOBEB) display, and concluded with contract signing on 3rd December 2024. • Lot 1- Generator: This lot was handled separately due to the required valuation report (with a reserve price of UGX. 600,000) being received on 13th January 2025. The remaining steps of bid opening on 4th February 2025 to evaluation, contract award, NOBEB display, and contract signing, were completed by 3rd March 2025
Second Disposal Process	5,681,000, (Appendix IX)	<p>The Entity again used the public bidding method, publishing an invitation notice in the New Vision from 16th to 27th June 2025. This process was conducted swiftly, with bid opening on 27th June 2025, evaluation on 10th July 2025, and contract award on 24th July 2025. Following the NOBEB display (25th July to 7th August 2025), contracts were signed on 11th August 2025.</p>

Below were the exceptions noted:

2.3.1 Failure to determine reserve prices prior to disposal of assets

Regulation 24 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023 mandates an Entity to determine the reserve price of the asset to be disposed of prior to the commencement of the disposal process

The Authority, however, noted that the Entity initiated and executed the disposal process without first determining the reserve prices for the public assets to be disposed of. The assets are listed in Appendices VII and IX.

Implications

- Without predetermined reserve prices, the Entity risked acceptance of bids significantly below the fair market value of the assets. This could have constituted a failure to maximize financial returns from the public assets disposed of.
- The disposal process lacked transparency and accountability due to the absence of an established benchmark against which the success of the disposal (the proceeds realized) was measured.

Management Response

The assets whose reserve prices were not provided included obsolete items such as used papers, old bedding materials, broken pieces of office furniture, wall clock, among others. Going forward, the University will identify competent technical persons to assess and assign reserve prices to the respective obsolete assets earmarked for boarding off in line with Regulation 24 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023.

Authority's comment

While the Entity's response is noted, the audit established that the items disposed of without reserve prices were not limited to low-value obsolete items. High-value assets, including solar panels, solar batteries, ICT equipment (laptops, monitors, printers, scanners, projectors, desktops, monitors, UPS), and industrial electronics (cookers and refrigerators) were also disposed of without valuation. By failing to determine reserve prices for these significant assets, the Entity violated Regulation 24 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023, thereby risking the loss of potential revenue.

Recommendation

The Accounting Officer should issue a directive mandating strict adherence to Regulation 24 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023. No disposal requirement should be initiated until asset valuation is secured and the reserve price of each asset formally determined and documented.

2.3.2 High pricing of bidding documents

Regulation 6 (8) of the PPDA (Disposal of Public Assets) Regulations, 2023 stipulates that when bidding documents are sold, the price should be limited to covering the actual costs of copying the documents.

The Authority, however, observed that the Entity charged a fee of UGX. 50,000 for the 20-page bidding document used in the disposal process. This fee was inconsistent with the principle of cost recovery, as the charge significantly exceeded the actual cost of producing the 20-page document.

Implications

The relatively high, unjustified fee:

- Used the bidding document as a revenue-generating tool rather than a mechanism for cost recovery which was in direct violation of Regulation 6 (8) of the PPDA (Disposal of Public Assets) Regulations, 2023.
- Acts as a barrier to potential bidders to participate in the disposal process, particularly for smaller or marginalized bidders. This limits the pool of potential providers, which reduces competition and decreases the likelihood of achieving the best possible disposal price (value for money).

Management Response

This is noted and acknowledged. Going forward, the Head PDU will ensure that a more reasonable price is charged for the bidding documents, and commensurate with the cost of reproduction (copying and distribution).

Recommendation

The Procurement and Disposal Unit should not charge fees for bidding documents that exceed the verifiable actual cost of reproduction (copying and distribution), in adherence to Regulation 6 (8) of the PPDA (Disposal of Public Assets) Regulations, 2023.

2.3.3 Assets pending disposal after failed bidding processes

Regulation 2 (2) of the PPDA (Disposal of Public Assets) Regulations, 2023, requires the Accounting Officer to perform a financial year asset review to identify and schedule items for disposal in the following financial year.

The Authority noted that during the disposal exercise, five specified lots of assets (listed in Table 8) failed to attract any bidders. This was likely caused by the deteriorated physical condition of the assets which rendered them unattractive to the market, leading to a total lack of responsive bids.

This outcome necessitates immediate re-planning for the disposal of the residual assets. The unsold lots listed below remain on the Entity's asset register and should be disposed of within FY 2025/26.

Table 8: Assets pending disposal after failed bidding processes

Description	Lot No.	Description of Item	Quantity
First Disposal Process	12	Used tyres	25
	15	Assorted plastic materials	lumpsum
Second Disposal Process	1	Motorcycle UBA 419Z	1
	2	Generator	1
	8	Flat iron	1
		Kitchen Ariete machine	2

Implications

- Loss of potential revenue: i.e., failure to monetize these assets promptly results in a delayed realization of potential non-tax revenue that could otherwise be directed towards the core Entity functions.
- Inventory inefficiency: i.e., retention of redundant, unwanted assets inflates the Entity's inventory records and undermines efficient asset management and periodic inventory reconciliation.

Management Response

This is noted. The unsold assets have been re-categorised and earmarked for disposal in the subsequent disposal cycle in line with the Authority's recommendations. In addition, the disposal strategy will be reviewed and revised to enhance bidder participation and improve disposal outcomes, as advised by the Authority.

Recommendations

The Procurement and Disposal Unit should:

1. Immediately re-categorize and integrate the listed unsold assets into the 2025/2026 disposal plan and budget. This mandatory inclusion will ensure prompt monetization and clearance of redundant assets, in strict adherence to Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023.
2. In consultation with User Departments, formally review the lack of bidder interest for the unsold assets. Following this review, the disposal strategy should be revised (for instance, by changing the disposal method or bundling items) to increase bidder participation, in compliance with Regulation 24 (7) of the PPDA (Disposal of Public Assets) Regulations, 2023.

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

This section presents the scores per area assessed under the different audit questions.

3.1 Overall Procurement Performance

The performance of Gulu University for the Financial Year 2024/25 was satisfactory with an overall weighted average risk rating of 25.7% as per the rating in Table 9 below:

Table 9: Performance Rating

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

The risk rating was weighted to determine the overall risk level of the Entity. The weighting was derived using the average weighted index as shown in Table 10 below:

Table 10: Summary of Performance of Gulu University

Risk Rating	No.	% By No.	Weight	Weighted score by No.	Value (UGX)	% By Value	Weight	Weighted score by value
High	1	6.7	0.6	4.02	15,700,000	0.45	0.6	0.27
Medium	2	13.3	0.3	3.99	796,386,720	22.86	0.3	6.86
Low	12	80	0.1	8	2,672,038,738	76.69	0.1	7.67
Total	15	100	1	16.01	3,484,125,458	100	1	14.80

$$\text{Weighted Average (By no.)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{16.01}{60} \times 100 = 26.68\%$$

$$\text{Weighted Average (By Value)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{14.80}{60} \times 100 = 24.67\%$$

$$\text{The average weighted risk rating} = \frac{26.68 + 24.67}{2} = 25.7\%$$

Figure 1: Risk Rating by Number

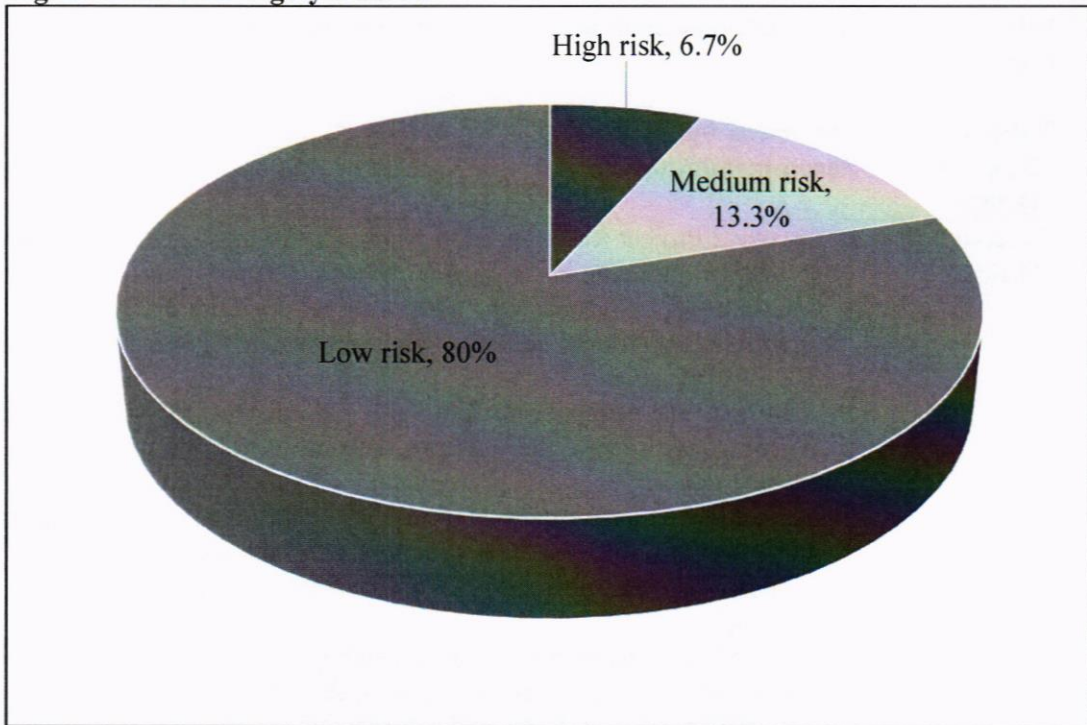
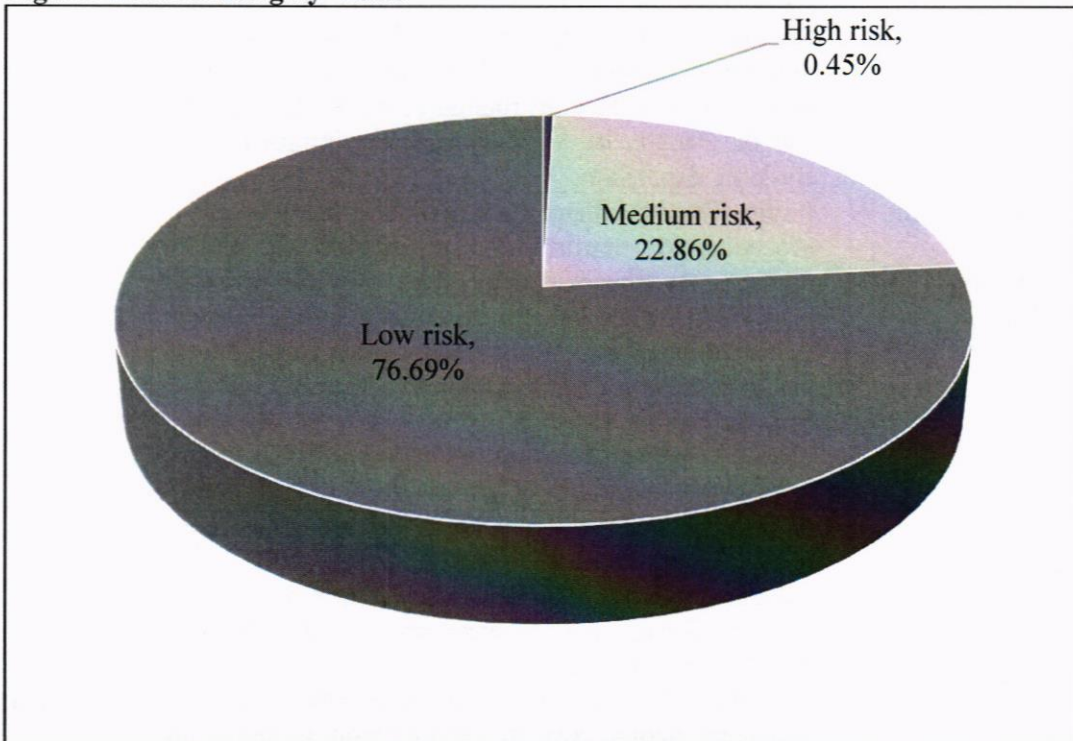


Figure 2: Risk Rating by Value



3.2 Recommended Action Plan

Gulu University should with immediate effect implement the recommendations in Table 11 below to improve its performance in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205.

Table 11: Recommended Action Plan

Responsible Officer	Recommendation	Target date
Accounting Officer	1. Invoke a Project Recovery Plan which should include a high-level meeting with the contractor, Chongqing International Construction Corporation, to address mobilization failures and long haulage delays for the BDC building.	Immediate
	2. Fast-track the acquisition of the land title for the BDC building, to secure the Entity's UGX. 30.1 billion investment.	Immediate
	3. Prioritize the recruitment of a Supervising Consultant for the Senate Building. Construction works should not proceed in the absence of independent technical oversight.	Immediate
	4. Compel the consultants for the consultancy projects to immediately complete all outstanding deliverables and secure all required internal and external approvals as per the terms of reference under each deliverable and Regulation 52 (3) (a) (i) of the PPDA (Contracts) Regulations, 2023. Failure to comply should result in the immediate recovery of funds paid for incomplete deliverables in the construction of the Kitgum Campus and the Faculty of Agriculture & Environment (FAE) Building expansion.	Immediate
Procurement and Disposal Unit	1. Implement a mandatory internal checklist and sign-off procedure to confirm the completion of monthly reporting to the Authority following the Contracts Committee award and approval by the Solicitor General (where applicable), in accordance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations 2023.	Monthly
	2. Proactively engage with User Departments at least 30 days before the planned bid invitation date to confirm the readiness and finalization of the procurement requirements and specifications. This will enforce adherence to planned timelines and minimize service delivery disruption as required under Section 51 of the PPDA Act, Cap. 205.	Monthly
	3. Not charge fees for bidding documents that exceed the verifiable actual cost of reproduction (copying and distribution), in adherence to Regulation 6 (8) of the PPDA (Disposal of Public Assets) Regulations, 2023.	Immediate
	4. Re-categorize and integrate the unsold assets into the 2025/2026 disposal plan and budget in strict accordance	

Responsible Officer	Recommendation	Target date
	with Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023.	Immediate
User Departments	<ol style="list-style-type: none"> 1. Conduct detailed needs assessments and price benchmarking during the planning cycle. This will ensure that the procurement plan is based on realistic market data, thereby facilitating effective utilization of public funds in accordance with Section 60 (2) (d) of the PPDA Act, Cap. 205. 2. Not initiate or execute any procurement requirement unless it is explicitly included in the Entity's approved annual procurement plan to ensure compliance with Section 60 (10) of the PPDA Act, Cap. 205. 3. Task the Contract Management Teams to enforce the ESHS Safeguard requirements and ensure the Clerk of Works is actively on-site as per the MoU for the Senate Building and Multipurpose Building at Gulu University Constituent College, Moroto - undertaken by NEC. 4. Task Contract Managers to issue formal Change Orders for any extension of time for the delivery of outputs, subject to prior approval from the Accounting Officer, in accordance with Regulation 53 (3) and (4) of the PPDA (Contracts) Regulations, 2023. 5. Cease the initiation of disposal requirements until asset valuations are secured and reserve prices are formally determined and documented, in compliance with Regulation 24 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023. 	<p>Immediate</p> <p>Immediate</p> <p>Immediate</p> <p>Immediate</p> <p>Immediate</p>
Contracts Committee	Reject draft contracts with inconsistent terms and conditions in accordance with Regulation 11 (2) of the PPDA (Procuring and Disposing Entities) Regulations, 2023.	Immediate for all
Internal Audit	Undertake quarterly internal audits of procurement action files to verify that the procurement methods used and payments made align with the statutory provisions in accordance with Regulation 27 (a) of the PPDA (Procuring and Disposing Entities) Regulations, 2023.	Quarterly

APPENDICES

Appendix I: Members of the Procurement and Disposal Unit

No	Name	Job Title	Academic Qualification
1.	Mr. Walter Oyuku	Principal Procurement Officer	Masters of Business Administration, Masters of Science in Procurement and Supply Chains Management, MCIPS (UK), Bachelors of International Business
2.	Mr. Charles Owora Omwendo	Procurement Officer	Bachelors of Procurement and Logistics Management, Post Graduate Diploma in Strategic Procurement and Supply Chain Management
3.	Ms. Harriet Lawino	Procurement Officer	Bachelors of Procurement and Logistics Management
4.	Unfilled positions	<ol style="list-style-type: none"> 1. Deputy Chief Procurement & Disposal Services (01) 2. Senior Procurement Officer (01) 3. Procurement Assistant (01) 4. Officer Assistant (01) 	

Appendix II: List of the Contracts Committee members

No	Name	Job Title	Position on Contracts Committee	Appointment Date	Date of Expiry
1.	Ass. Professor Nyeko Martine	Senior Lecturer, Faculty of Agriculture and Environment	Chairperson	13 th October 2023	13 th October 2026
2.	Ass. Professor Christine Oryema	Senior Lecturer, Faculty of Science	Secretary	13 th October 2023	13 th October 2026
3.	Ms. Judith Max Adong	Lecturer, Faculty of Law	Member	13 th October 2023	13 th October 2026
4.	Mr. Hab'Imana J. Baptist	Lecturer, Faculty of Education and Humanities	Member	13 th October 2023	13 th October 2026
5.	Mr. Ocaya Patrick	Assistant Lecturer, Faculty of Business and Development Studies	Member	13 th October 2023	13 th October 2026

Appendix III: User Departments

No.	User Department	Head of Department	Job Title
1.	Academic Affairs	Dr. Jerry Bagaya	Academic Registrar
2.	Central Administration	Mr. Christopher Oballim	Deputy University Secretary

No.	User Department	Head of Department	Job Title
3.	Finance Department	Mr. John Nyeko	University Bursar
4.	Directorate of Planning and Development	Mr. Asaf Adebua	Chief, Directorate of Planning and Development
5.	Gulu University Constituent College Moroto	Dr. Sidonia Angom Ochieng	Chairperson, Task Force, Gulu University Constituent College Moroto
6.	Faculty of Agriculture and Environment	Dr. Collins Okello	Dean, Faculty of Agriculture and Environment
7.	Faculty of Medicine	Dr. Felix Kaducu Ocaka	Dean, Faculty of Medicine
8.	Faculty of Science	Dr. Geoffrey Malinga	Dean, Faculty of Science
9.	Faculty of Law	Dr. Sadat Mohamed	Dean, Faculty of Law
10.	Faculty of Education and Humanities	Dr. Denis Thaddeus Ofoyuru	Dean, Faculty of Education and Humanities
11.	Faculty of Business and Development Studies	Dr. Kenneth Orido	Dean, Faculty of Business and Development Studies
12.	Directorate of Research and Graduate Studies	Associate Professor Daniel Komakech	Chief, Directorate of Research and Graduate Studies
13.	Library and Information Affairs Services	Mr. Herbert Manana	Ag. University Librarian
14.	Multifunctional Laboratories	Associate Professor Richard Echodu	Chief, Multifunctional Laboratories
15.	Institute of Peace and Strategic Studies	Ms. Stella Laloyo Apecu	Chief, Institute of Peace and Strategic Studies
16.	Internal Audit	Mr. Walter Yorac Nono	Chief, Internal Auditor

Appendix IV: List of audited files for FY 2024/2025

No.	Procurement Reference Number	Subject of Procurement	Method of Procurement	Provider	Contract Amount (UGX)	Rating
1.	GU/SUPLS/2023-2024/00002/08	Supply of toner for semester one examinations academic year 2024-2025	Open Domestic Bidding	Prime Trade Link	179,056,000	Low
	GU/SUPLS/2024/2025/00002/01	Supply of general use toner cartridges for quarter three	Open Domestic Bidding	Prime Trade Links	146,320,000	

No.	Procurement Reference Number	Subject of Procurement	Method of Procurement	Provider	Contract Amount (UGX)	Rating
2.	GU/NCONS/2023-2024/00001/11	Provision of printing services for semester one examinations academic year 2024-2025	Open Domestic Bidding	Selective Investments Limited	82,837,180	Low
3.	GU/SUPLS/2024-2025/00058	Supply and assembling of assorted furniture and fittings	Restricted Bidding	Footsteps Furniture Co. Ltd	264,792,000	Low
4.	GU/SUPLS/2024-2025/00059	Supply, installation, and commissioning of Enterprise Rack Server to enhance E-learning services	Request for Quotation	Raridali Company Limited	169,920,000	Low
5.	GU/SUPLS/2024-2025/00060	Supply, installation, and commissioning of Network Video Recorder (NVR) to support the Gulu University-wide surveillance system	Request for Quotation	Limsue Global Investments Limited	41,300,000	Low
6.	GU/SUPLS/2024-2025/0001	Supply of 02 brand new Land Cruiser Prado Station Wagons and one 16-seater Toyota Hiace Majesty Commuter Van	Open Domestic Bidding	Maybach Motors Ltd	996,000,000	Low
7.	GU/CONS/2024-2025/0004	Consultancy services for preparation of master plan, architectural, engineering designs, bills of quantities for the inception building for Gulu University Kitgum Campus	Request for Proposal without Expression of Interest	360 Design & Build Limited	398,840,000	Medium

No.	Procurement Reference Number	Subject of Procurement	Method of Procurement	Provider	Contract Amount (UGX)	Rating
8.	GU/CONS/2024-2025/0003	Consultancy services for conducting structural integrity on existing FAE building and preparation of architectural and engineering designs and bills of quantities for the proposed additional floor at Gulu University	Request for Proposal without Expression of Interest	One Hundred Ideas Ltd	397,546,720	Medium
9.	GU/SUPLS/2024-2025/00002/01	Supply of all-in-one desktops, laptops, projectors, and printers for teaching and training	Open Domestic Bidding	Explore IT Technologies Ltd	211,281,000	Low
	GU/SUPLS/2024-2025/00002/05	Supply of all-in-one desktop computers for various cost centers	Open Domestic Bidding	Explore IT Technologies Ltd	181,300,000	
10.	GU/SUPLS/2024-2025/00001/01	Supply of general use assorted stationery for quarter three	Open Domestic Bidding	Hemina Enterprises Ltd	125,835,908	Low
	GU/FRMWK/SUPLS/2024-2025/00001/03	Supply of assorted stationery for quarter 4	Open Domestic Bidding	Hemina Enterprises SMC Ltd	104,717,330	
11.	GU/SUPLS/2024-2025/00006/01	Supply of general use protective gears for quarter three	Open Domestic Bidding	Fraha General Supplies	60,861,000	Low
12.	GU/SUPLS/2022-2023/00003/06	Supply of cleaning materials for quarter one	Open Domestic Bidding	Fraha General Supplies	55,764,440	Low
13.	GU/WRKS/2024-2025/00001	Powerline upgrade to 3 phase and installation of 3 phase meter at UPCHAIN Green Charcoal Production	Request for Quotation	Gamatex Engineering Services & Contractors Ltd	15,700,000	High

No.	Procurement Reference Number	Subject of Procurement	Method of Procurement	Provider	Contract Amount (UGX)	Rating
		Unit site in Pabo Town Council				
14.	GU/SUPLS/2024/2025/00008	Supply of medicines and medical supplies	Request for Quotation	Empresa Solutions Limited	24,979,080	Low
15.	GU/SUPLS/2024-2025/00028	Supply of assorted library text books	Request for Quotation	Empresa Solutions Limited	27,074,800	Low
	Total				3,484,125,458	

Appendix V: Risk Rating Criteria

RISK	DESCRIPTION
HIGH	Such procurements are considered to have serious weaknesses, which could cause material financial loss or carry risk for the regulatory system or the Entity's reputation. Such cases warrant immediate attention by Senior Management. Significant deviations from established policies and principles and/or generally accepted industry standards will normally be rated "high".
MEDIUM	Procurements that were considered to have weaknesses which, although less likely to lead to material financial loss or to risk damaging the regulatory system or the entity's reputation, warrant timely management action using the existing management framework to ensure a formal and effective system of management controls is put in place. Such procurements would normally be graded "medium" provided that there is sufficient evidence of "hands on management control and oversight" at an appropriate level of seniority.
LOW	Procurements with weaknesses where resolution within the normal management framework is considered desirable to improve efficiency or to ensure that the business matches current market best practice. Deviations from laid down detailed procedures would normally be graded "low" provided that there is sufficient evidence of management action to put in place and monitor compliance with detailed procedures.
SATISFACTORY	Relates to following laid down procurement procedures and guidelines and no significant deviation is identified during the conduct of the procurement process based on the records available at the time.

Appendix VI: Analysis of Planned Amounts vs Contracted Amounts

No.	Subject of Procurement	Planned Amount (UGX)	Contract Amount (UGX)	Variance (UGX)	% Variance
1	Supply of two station wagon vehicles & van	1,220,000,000	996,000,000	224,000,000	18.36066
2	Text books, periodicals and newspapers	62,859,374	48,297,414	14,561,960	23.16593
3	Advertising and public relations	44,144,000	24,820,000	19,324,000	43.77492
4	Toner cartridges for examinations and general use	768,337,800	532,871,000	235,466,800	30.64626
5	Border internet router	70,800,000	0	70,800,000	100
6	CCTV NVR with storage accessories	41,300,000	41,300,000	0	0
7	Server	169,920,000	169,920,000	0	0
8	Laptops, desktops, printers and projectors	599,845,400	573,286,100	26,559,300	4.427691
9	Welfare and entertainment for all cost centres	260,000,394	208,875,994	51,124,400	19.6632
10	Stationery for examinations and general use	426,752,668	490,471,127	-63,718,459	-14.931
11	Printing services	210,520,600	225,907,280	-15,386,680	-7.30887
12	Small office equipment	22,629,000	10,845,500	11,783,500	52.07256
13	Protective gears	39,200,927	104,723,180	-65,522,253	-167.145
14	Comprehensive insurance services	47,042,747	0	47,042,747	100
15	Generator maintenance	13,850,000	649,000	13,201,000	95.31408
16	Vehicle repair and maintenance for all cost centres	164,511,049	45,088,200	119,422,849	72.5926
17	Tyres for all cost centres	14,090,400	2,690,400	11,400,000	80.90615
18	Beddings, clothing, footwear, and cleaning materials	138,916,118	180,316,418	-41,400,300	-29.8024
19	Servicing of ICT equipment	20,407,210	10,363,600	10,043,610	49.21599
20	Medicines and medical supplies	29,847,180	31,072,480	-1,225,300	-4.10525
21	Laboratory supplies	103,654,734	63,591,734	40,063,000	38.65043
22	Fuel, lubricants and oils	305,648,320	71,618,663	234,029,657	76.56828
23	Guards and security services	168,320,000	137,546,380	30,773,620	18.28281
24	Furniture and fittings	271,411,800	264,792,000	6,619,800	2.439024
25	Compound maintenance	83,628,000	141,688,000	-58,060,000	-69.4265
26	Sodas and water	20,725,000	15,165,000	5,560,000	26.8275
27	Graduation services	28,740,000	23,520,000	5,220,000	18.16284

No.	Subject of Procurement	Planned Amount (UGX)	Contract Amount (UGX)	Variance (UGX)	% Variance
28	Maintenance of buildings and structures	15,710,000	0	15,710,000	100
29	Consultancy services for preparation of master plan, architectural, engineering designs, bills of quantities for the inception building for Gulu University Kitgum Campus	399,486,758	398,840,000	646,758	0.161897
30	Consultancy services for conducting structural integrity on existing FAE building and preparation of Architectural and Engineering designs for the proposed additional floor at Gulu University	397,629,320	397,546,720	82,600	0.020773
31	Powerline upgrade to 3 phase and installation of 3 phase meters	-	15,700,000	-15,700,000	#DIV/0!
Total		6,159,928,799	5,227,506,190	932,422,609	

Appendix VII: Call-off orders issued after expiry of the contract on 12th December 2023

Date	Call-Off Order No.	Amount (UGX)	Provider
23 rd January 2024	005	6,159,600	Selective Investment Ltd
23 rd January 2024	006	5,220,320	Pot Kor Bookshop and Stationery Dealers (U) Ltd
25 th January 2024	007	17,346,000	Selective Investment Ltd
9 th April 2024	008	72,449,640	Selective Investment Ltd
29 th May 2024	009	413,000	Selective Investment Ltd
26 th August 2024	010	39,530,000	Selective Investment Ltd
5 th September 2024	011	826,000	Selective Investment Ltd
6 th November 2024	11	82,837,180	Selective Investment Ltd
		224,781,740	

Appendix VIII: First Disposal Process

Lot No	Item description	Name of person awarded contract	Bidder's price (UGX)	Status														
1	Generator – 01 piece	Mr. Benard Okoya	1,210,000	Paid on 27 th March 2025														
2	Solar items: <table border="1" data-bbox="280 391 824 507"> <thead> <tr> <th>Item</th> <th>Quantity</th> </tr> </thead> <tbody> <tr> <td>Solar panel</td> <td>1</td> </tr> <tr> <td>Solar batteries</td> <td>51</td> </tr> </tbody> </table>	Item	Quantity	Solar panel	1	Solar batteries	51	Mr. Jorum Katende	6,215,000	Paid on 13 th December 2024								
Item	Quantity																	
Solar panel	1																	
Solar batteries	51																	
3	Printing press machine (1 piece)	Mr. Washington Lutaaya Kiwanuka	317,500	Paid on 12 th December 2024														
4	Photocopier machine (1 piece)	Mr. Washington Lutaaya Kiwanuka	377,500	Paid on 12 th December 2024														
5	ICT equipment: <table border="1" data-bbox="280 694 824 1002"> <thead> <tr> <th>Item</th> <th>Quantity</th> </tr> </thead> <tbody> <tr> <td>Desktop</td> <td>10</td> </tr> <tr> <td>Monitor</td> <td>10</td> </tr> <tr> <td>UPS</td> <td>2</td> </tr> <tr> <td>Laptop</td> <td>1</td> </tr> <tr> <td>Overhead projector</td> <td>2</td> </tr> <tr> <td>Keyboard</td> <td>12</td> </tr> </tbody> </table>	Item	Quantity	Desktop	10	Monitor	10	UPS	2	Laptop	1	Overhead projector	2	Keyboard	12	Ms. Irene Akot Okot	1,022,000	Paid on 9 th December 2024
Item	Quantity																	
Desktop	10																	
Monitor	10																	
UPS	2																	
Laptop	1																	
Overhead projector	2																	
Keyboard	12																	
6	Printers and scanners: <table border="1" data-bbox="280 1077 824 1193"> <thead> <tr> <th>Item</th> <th>Quantity</th> </tr> </thead> <tbody> <tr> <td>Printer</td> <td>4</td> </tr> <tr> <td>Scanner</td> <td>1</td> </tr> </tbody> </table>	Item	Quantity	Printer	4	Scanner	1	Mr. Washington Lutaaya Kiwanuka	377,500	Paid on 12 th December 2024								
Item	Quantity																	
Printer	4																	
Scanner	1																	
7	Office furniture: <table border="1" data-bbox="280 1268 840 1417"> <thead> <tr> <th>Item</th> <th>Quantity</th> </tr> </thead> <tbody> <tr> <td>Assorted wood and metallic materials</td> <td>2</td> </tr> <tr> <td>Sofa sets</td> <td>2</td> </tr> </tbody> </table>	Item	Quantity	Assorted wood and metallic materials	2	Sofa sets	2	Mr. Joseph Made	780,000	Paid on 10 th December 2024								
Item	Quantity																	
Assorted wood and metallic materials	2																	
Sofa sets	2																	

Lot No	Item description		Name of person awarded contract	Bidder's price (UGX)	Status
	Roko chair 3-seater	5			
	Roko chair one-seater	23			
	Plastic chairs	15			
	Plastic tables	7			
	Wooden bed	1			
	Metallic bed	3			
	Coffee tables (big)	11			
8	Electronics:		Ms. Irene Akot Okot	400,000	Paid on 9 th December 2024
	Item	Quantity			
	Cooker	2			
	Refrigerator	3			
	Water dispenser	3			
9	Item	Pieces	Mr. Richard Lakwonyero	350,000	Paid on 12 th December 2024
	TV screen	6			
	Decoders (DSTV and Star Times)	2			
	Office desk phone	2			
	Office fans	10			
	Office clock	9			
10	Laboratory equipment:		Mr. Mohammed Ssekagya	225,000	Paid
	Item	Quantity			
	Oscilloscope	12			
	Water bath	3			
	Weighing scale	25			
11	Used paper – (23 bags)		Mr. Sadat Muziransa	607,154	Paid on 20 th January 2025

Lot No	Item description	Name of person awarded contract	Bidder's price (UGX)	Status	
13	Used bedding material:	Mr. Peter Kidega	750,000	Paid on 12 th December 2024	
	Item				Quantity
	Mattresses				11
	Floor carpet				1
	Assorted bedding materials	Lumpsum			
14	Assorted kitchen utensils	Mr. Bosco Opio	2,000,000	Paid on 10 th December 2024	
	Totals		14,631,654		

Appendix IX: Second Disposal Process

Lot No	Item description	Name of person awarded contract	Bidder's price (UGX)	Status	
3	Solar equipment:	Mr. Washington Lutaaya Kiwanuka	2,117,500	Paid on 20 th August 2025	
	Item				Quantity
	UPS batteries				63
	Solar batteries				49
	Rechargeable lamp	7			
4	ICT equipment:	Mr. Washington Lutaaya Kiwanuka	367,500	Paid on 20 th August 2025	
	Item				Quantity
	Desktop				6
	Monitor				6
	UPS				6
	Keyboard	4			
5	Printer (6 pieces)	Mr. Washington Lutaaya Kiwanuka	477,500	Paid on 20 th August 2025	
6	Office furniture:	Scovia Awidi	120,000	Paid on 13 th August 2025	
	Item				Quantity

Lot No	Item description	Name of person awarded contract	Bidder's price (UGX)	Status
	Assorted wooden lumpsum furniture			
	Assorted plastics lumpsum			
7	Electronics:	Janet Angee	250,000	Paid on 14 th August 2025
	Item			
	Quantity			
	Fridge	1		
	Water dispenser	2		
	Electric kettle	1		
9	Crates:	Scovia Awidi	130,000	Paid on 13 th August 2025
	Item			
	Quantity			
	Empty crate (soda)	28		
	Empty crate (beer)	16		
10	Used papers (57 sacks)	Sadat Muziransa	1,912,500	Paid on 18 th August 2025
11	Motor tyres – 48 pieces	Washington Lutaaya Kiwanka	127,500	Paid on 20 th August 2025
12	Assorted motor spare parts	Washington Lutaaya Kiwanka	178,500	Paid on 20 th August 2025
	Totals		5,681,000	