



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

**COMPLIANCE INSPECTION REPORT FOR MBARARA HIGH SCHOOL FOR
THE ACADEMIC YEAR 2024**

NOVEMBER 2025

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ACRONYMS

Cap	Chapter
CCTV	Close Circuit Television
ESHS	Environmental, Social, Health, and Safety
Ltd	Limited
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
UGX	Uganda Shillings
UNBS	Uganda National Bureau of Standards

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority carried out a compliance inspection on the procurement and disposal activities of Mbarara High School that covered a representative sample of 31 procurement transactions worth UGX 2,548,998,911 under the Academic Year 2024. The overall objective of the inspection was to assess and establish the degree of compliance of Mbarara High School's procurement and disposal system and processes with the provisions of the PPDA Act, Cap. 205, the attendant PPDA Regulations, the Guideline 5/2014 on Procurement and Disposal for Schools in Uganda and to assess the level of procurement performance over the inspection period.

The assessment revealed that the performance of Mbarara High School for Academic Year 2024 was **moderately satisfactory** with an overall weighted average risk rating of **46.4%**. The details of the risk rating are in Chapter 3 of the report.

Despite the moderately satisfactory performance, the Entity had the following anomalies:

1. Procured directly from service providers without following the thresholds for the different procurement methods contrary to Paragraph 8 of the PPDA Guideline 5/2014 in four procurements worth UGX 209,761,500. This compromised the basic principles of public procurement of fairness, competition, and nondiscrimination.
2. Had evaluation criteria in the bidding document that could not appropriately assess the competences of the bidders to perform the contract in terms of technical personnel, and equipment in the procurement for construction of a two-class block worth UGX 141,287,400. This exposes the Entity to a risk of contracting a provider that does not have the capacity to execute the contract as required;
3. Flouted on the requirements of the framework contracting process for example; issuance of a frame work bidding document and signing of framework contracts in procurement transactions worth UGX 1,834,521,967. The Entity instead issued a prequalification document and required the providers to include their quotations in the prequalification bids contrary to PPDA Guideline 10 of 2014 on use of framework contracts;
4. Conducted procurements worth UGX 108,436,300 by advancing funds to staff members contrary to Section 125 of the PPDA Act, Cap. 205 which bars a Procuring and Disposing Entity from entering into contracts with its employee. This increases the risk of procurement fraud;
5. Did not undertake a board of survey of the assets to identify those due for disposal as enshrined in paragraph 9.2 of the PPDA Guideline 5/2014 on Procurement and Disposal for Schools in Uganda, that provides for procedure for disposal of public assets of the Entity, as such there was no disposal of assets conducted; and
6. Did not conduct proper contract management during the implementation of contract for construction of a storied classroom Block and modification of Chinese house at school as enshrined in paragraph 12.12 of the PPDA Guideline 5/2014 on Procurement and Disposal for Schools in Uganda 2014. The Entity did not formally appoint a contract manager, prepare contract supervision reports, conduct material tests and enforce environment and social safeguards, as such compromising contract implementation efficiency and effectiveness.

In light of the above, the Authority recommends the Accounting Officer to ensure that:

1. All procurement and disposal activities of the Entity are carried out in accordance with the public procurement principles of fairness, competition, transparency, nondiscrimination, and the methods enshrined under Paragraph 7.1 of the PPDA Guideline No.2/2025 on Procurement and Disposal for Schools in Uganda;
2. The Procurement and Disposal Unit sets the evaluation criterion considering all the appropriate factors affecting contract performance and that the method of application of these factors is clear in accordance with Regulation 42 of the PPDA (Rules and Methods for Procurement of Works, Supplies and Non-Consultancy Services) Regulations, 2023;
3. The Entity signs framework contract agreements with all providers under framework procurement requirements in accordance with Section 100 of the PPDA Act, Cap. 205 and paragraph 16.10 of the PPDA Guideline No.2/2025 on Procurement and Disposal for Schools in Uganda;
4. All procurement and disposal activities of the Entity are carried out following formal procedures in accordance with section 57 of the PPDA Act, Cap. 205 and all payments in respect of procurements should be directly made to the providers' or beneficiaries' accounts or through the School Bursar;
5. A Board of Survey is constituted each Academic Year to review and identify assets due for disposal that will inform the disposal plan and procedures to have assets disposed of in accordance with Paragraph 9.2 of the PPDA Guideline No.2/2025 on Procurement and Disposal for Schools in Uganda. The identified assets should be disposed of in accordance with the procedures stipulated under paragraph 9.1, 9.2 and 9.3 of the PPDA Guideline No.2/2025 on Procurement and Disposal for Schools in Uganda; and
6. Contract Managers are appointed and perform their contract management duties for all procurements in accordance with Paragraph 12.12 of the PPDA Guideline No.2/2025 on Procurement and Disposal for Schools in Uganda.

A recommended action plan for Mbarara High School is on page 20 of this report

CHAPTER ONE: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority carried out a compliance inspection on the procurement and disposal activities of Mbarara High School that covered a representative sample of 31 procurement transactions UGX 2,548,998,911 under the Academic Year 2024. The inspection involved a review of procurement structures, procurement and asset disposal processes, as well as contract performance following the provisions of the Public Procurement and Disposal of Assets Act, Cap. 205, the attendant PPDA Regulations, and the Guideline 5/2014 on Procurement and Disposal for Schools in Uganda.

1.2 Objective of the compliance inspection

The overall objective of the procurement and disposal inspection was to assess and establish the degree of compliance of the procurement and disposal system and processes with the provisions of the PPDA Act, Cap. 205, the attendant PPDA Regulations and the Guideline 5/2014 on Procurement and Disposal for Schools in Uganda.

The specific objectives were to assess the:

1. Compliance of the Entity with the provisions of the PPDA Act, Cap. 205 and attendant Regulations 2014 with regard to the performance of the procurement structures and conduct of the procurement processes;
2. Compliance of the Entity's disposal processes with the provisions of the PPDA Act, Cap. 205, and attendant Regulations 2014; and
3. Efficiency and effectiveness in contract implementation including the application of Environmental, Social, Health and Safety (ESHS) requirements.

1.3 Structure of the Entity

Section 28 of the PPDA Act Cap. 205 gives the Accounting Officer the overall responsibility for the successful execution of procurement, disposal and contract management in the Procuring and Disposing Entity. The Headteacher, Mr. Ahimisibwe Hamm was designated as the Accounting Officer of the Entity during the Academic Year 2024. Below are the details about the structure:

a) Procurement and Disposal Unit

The Procurement and Disposal Unit (PDU) was constituted of one staff, Mrs. Asiimwe Kedreth a teacher of Entrepreneurship who was assigned by the Accounting Officer to perform the function of a Procurement Officer for the year under review. The School recruited a substantive Procurement Officer Ms. Nassy Amwine for the 2025 Academic Year to manage the Procurement and Disposal Unit as at 1st February 2025. She holds a Bachelor's degree in Procurement and Supply Chain Management.

b) Contracts Committee composition

The Contracts Committee was fully constituted with five members as detailed in Table 1 below:

Table 1: Composition of the Contracts Committee

No.	Name	Position	Job Title	Date of appointment
1.	Mr. Butamanya George.W	Chairperson	Deputy HM Administration	29 th December 2023
2.	Mr. Odongo James	Secretary	Deputy HM Academics	29 th December 2023
3.	Ms. Kihembo Catherine	Member	Teacher	29 th December 2023
4.	Mr. Sunday Nelson	Member	Deputy HM Welfare	29 th December 2023
5.	Ms. Asiimwe Kedreth	Member	Teacher	29 th December 2023

1.4 Scope of the Compliance Inspection

The Authority carried out the procurement and disposal compliance inspection from 22nd to 24th July 2025. The exercise covered a sample of 31 procurement transactions worth UGX 2,548,998,911 conducted during the Academic Year 2024, review of procurement structures and review of the procurement plan performance. The list of sampled transactions is contained under Appendix 3.

1.5 Methodology

The Entity was notified about the exercise on 15th July 2025. A sample of 31 procurement transactions was selected using the school expenditure list for the Academic Year 2024.

The exercise was conducted under the supervision of the Regional Manager. During the exercise, the team reviewed the procurement plan for the Academic Year 2024, examined records and documents for each of the 31 sampled procurement transactions.

On completion of data collection, members of the team met with various stakeholders such as the Accounting Officer, Contracts Committee members, PDU staff and User Department representatives to discuss and get clarifications on some of the preliminary findings.

The Authority prepared a management letter, which was issued to the Entity on 4th September 2025 with a request to submit a management response by 12th September 2025, which was submitted on 18th September 2025. The Authority studied and considered the management response before preparing the compliance inspection report. The compliance inspection report presents the key findings and conclusions arising from the inspection.

1.6 Reporting

The findings are identified by exception, the level of risk and the recommendation. The procurements are rated in four categories according to the weakness identified namely; high risk, medium risk, low risk and satisfactory. The definition of the risk rating is in Appendix 1.

CHAPTER TWO: FINDINGS AND RECOMMENDATIONS OF THE AUTHORITY

2.1 Compliance with the PPDA Act, Cap. 205, Regulations, and the Procurement and Disposal Guidelines for Schools in Uganda with regard to the performance of the Procurement structures and the conduct of the Procurement processes

2.1.1 Procurement Structures

Section 28 of the PPDA Act, Cap. 205 gives the Accounting Officer the overall responsibility for the successful execution of procurement, disposal and contract management in the Procuring and Disposing Entity. The Head teacher Mr. Ahimbisibwe Hamm was designated as the Accounting Officer of the Entity during the Academic Year 2024.

a) Composition of the Contracts Committee

The Entity had a fully constituted Contracts Committee with five members in accordance with Paragraphs 5.7 and 5.8 of the PPDA Guideline 5/2014 on Procurement and Disposal Guideline for Schools in Uganda and Section 28 (l) (a) and (b) of the PPDA Act, Cap. 205.

The Authority however noted that, the Contracts Committee lacked adequate knowledge of its roles and responsibilities and performance of its oversight function as there were no key approvals of key procurement procedures such as, solicitation documents, procurement methods, bidding, and evaluation among others contrary to Paragraph 5.10 of the PPDA Guideline 5/2014 on Procurement and Disposal for Schools in Uganda. Furthermore, the Committee sat only once on 16th December 2023 to approve the work plan/Procurement plan, prequalification list of providers and award contracts to the same for the Academic Year 2024.

Implication

Inadequate knowledge by the Contracts Committee of its oversight function compromised the checks and balances in the procurement process which resulted in noncompliance with the provisions of the PPDA Act, Cap 205 and Guideline 5/2014 on Procurement and Disposal for Schools in Uganda.

Management Response

The Accounting Officer has liaised with the PPDA team to conduct a training and capacity building with the contracts committee members so as to be equipped with the basic knowledge about procurement and disposal processes. A formal communication shall be sent and the engagement shall be held

Recommendation

The Accounting Officer to ensure that a capacity building and induction training is conducted as planned for the Contracts Committee members to get equipped with adequate procurement and disposal knowledge and skills required to execute their oversight function and responsibilities as enshrined in Paragraph 5.10 of the PPDA Guideline No.2/2025 on Procurement and Disposal for Schools in Uganda.

b) Inadequate knowledge of the User Departments regarding their functions and powers

The Entity had 14 User Departments. The Authority noted that the User Departments were knowledgeable regarding initiation of procurement requirements, however, they were found to lack sufficient knowledge on their other functions and powers like contract management as enshrined in paragraph 5.20.1 of the PPDA Guideline 5/2014 on Procurement and Disposal for Schools in Uganda.

Implication

Lack of knowledge of their roles as the User departments affects contract management at the implementation of the contracts.

Management Response

Noted, the User Department shall be trained and given more sufficient knowledge on their functions in the training with the team members from the PPDA.

Recommendation

The Accounting Officer should ensure that a capacity building is conducted as planned for the User Departments to get equipped with adequate knowledge on functions and powers of user departments in procurement and disposal as enshrined under paragraph 5.20 of the PPDA Guideline No.2/2025 on Procurement and Disposal for Schools in Uganda.

c) Nomination of Evaluation Committee

Paragraph 5.22.1 of the PPDA Guideline 5/2014 on Procurement and Disposal for Schools in Uganda, states that “All evaluations shall be conducted by Evaluation Committee, which shall report to the PDU. The Evaluation Committee shall be constituted on a case-by-case basis”. Further, paragraph 5.22.9 of the PPDA Guideline 5/2014 on Procurement and Disposal for Schools in Uganda states that “Membership of the Evaluation Committee shall be recommended by the Procurement and Disposal Unit”

The Authority noted that, except for prequalification of providers, there was no evidence to show that the Procurement and Disposal Unit nominated Evaluation Committees for other procurements.

Implication

PDU failed to nominate the Evaluation Committees and this exposed the Entity to the risk of contracting non-compliant bidders.

Management Response

The Procurement Officer shall always nominate the Evaluation Committee members for each procurement and submit to the contracts committee for all procurements above micro thresholds.

Recommendation

The Procurement and Disposal Unit should ensure that an Evaluation Committee is nominated for each procurement requirement in accordance with paragraph 5.22.9 of the PPDA Guideline No.2/2025 on Procurement and Disposal for Schools in Uganda.

2.1.2 Procurement Plan Implementation

The Authority found that the school procured items worth UGX 4,482,000,000 for Academic Year 2024. This amounted to 99.6% of the planned procurement value as shown in Table 2 below:

Table 2: Procurement Plan Implementation

Total procurement plan value inclusive VAT (UGX)	4,500,000,000
Total procurement spend value inclusive VAT (UGX)	4,482,000,000
Procurement Plan Implementation Rate	99.6%
Procurement Plan Implementation Variance (UGX)	18,000,000

Implication

This is an indicator of the effective execution of planned procurements.

Management response

We appreciate the commendation. The good practice of regular reviews of the procurement plan's implementation will continue to be worked upon.

Recommendations

The Accounting Officer should sustain the current high procurement plan implementation rate of 99.6% and conduct regular reviews of the plan's implementation in accordance with Section 60(4) of the PPDA Act, Cap. 205.

2.1.3 Failure to implement 27.2% of previous audit recommendations

It was noted that the Entity had been issued its previous audit report for the calendar year 2018 on 21st June 2019. Out of 12 recommendations made, five (41.7%) were implemented, five (41.7%) were partially implemented and two (16.6%) were not implemented, as detailed in Table 3 below:

Table 3: Status of implementation of previous audit recommendations

No.	Recommendation	Status
1.	The Accounting Officer should ensure that the Procurement and Disposal Unit is sufficiently staffed with procurement professionals to provide technical guidance for better improvement of the improvement of the procurement function within the School	Implemented
2.	The User Department should identify their procurement needs for onward submission to the procurement and Disposal Unit who should prepare a consolidated procurement plan in accordance with Paragraph 7.5 of the PPDA Guideline 5/2014 on procurement and Disposal for Schools in Uganda.	Implemented
3.	Heads of Departments should ensure that initiation forms are duly filled for each procurement transaction and the statement of requirements attached for ease of preparation of the solicitation document.	Partially implemented
4.	The Accounting Officer should ensure that confirmation of funding is done for all procurement transactions in accordance	Implemented

No.	Recommendation	Status
	with Paragraph 7.6 of the PPDA 5/2014 on Procurement and Disposal for Schools in Uganda.	
5.	The Head of Procurement should prepare and submit bidding documents to the Contracts Committee for approval in accordance with Paragraph 5.10 of the PPDA Guideline 5/2014 on procurement and Disposal for Schools in Uganda.	Partially Implemented
6.	The Head, Procurement and Disposal Unit should use appropriate bidding document for framework agreements and ensure that call off orders are prepared when individual orders are required by User Departments	Partially Implemented
7.	The Heads of User Departments should handle bidding processes in a manner that promotes transparency, accountability and fairness	Partially Implemented
8.	The Heads of User Departments should nominate Evaluation Committee for Contracts Committee approval and subsequent evaluation of bids in accordance with Paragraph 12.10 of the PPDA Guideline 5/2014 on procurement and Disposal for Schools in Uganda	Partially implemented
9.	The Head Procurement and Disposal Unit should ensure that a display of the best evaluated bidder is done five working days after the decision of the Contracts Committee to award a contract in accordance with Paragraph 12.10.6 of the PPDA Guideline 5/2014 on procurement and Disposal for Schools in Uganda.	Not Implemented
10.	Heads of User Departments should ensure that contract managers are appointed and that contract implementation plans are prepared for each contract in accordance with Paragraph 12.12.1 of the PPDA Guideline 5/2014 on procurement and Disposal for Schools in Uganda.	Not Implemented
11.	The Head Procurement and Disposal should ensure that all procurement documents are maintained on file in accordance with Paragraph 7.3. of the PPDA Guideline 5/2014 on procurement and Disposal for Schools in Uganda.	Implemented
12.	The Accounting Officer should request for specialized training from the Authority on the PPDA Act 2003 and the PPDA Guideline on Procurement and Disposal for Schools in Uganda.	Implemented

Implication

Failure to fully implement audit recommendations affects the performance of the procurement function and is an indicator of a weak implementation mechanism by the Entity.

Management Response

We commit to ensuring adherence and observance of the previous audit recommendations fully during the current academic year. The previous audit reports were gradually implemented and

are still being implemented.

Recommendation

The Accounting Officer should establish a robust mechanism to monitor and implement audit recommendations, ensuring improved performance in accordance with Section 10(1) (a) of the PPDA Act, Cap. 205.

2.1.4 Failure to adhere to formal procurement and disposal procedures as enshrined in the PPDA Act, Cap. 205, Regulations and Guidelines.

The Authority noted that all 31 procurements conducted by the entity in Academic Year 2024 worth UGX. 2,548,998,911 were carried out irregularly without following the formal procurement and disposal processes and procedures enshrined in the PPDA Act, Cap. 205, Regulations and Guidelines contrary to Section 57 of the PPDA Act, Cap. 205. This could have been as a result of the inadequately established structures as highlighted above and lack of technical knowledge by the User Departments and other stakeholders on their roles and responsibilities.

Below are the areas of noncompliance with the law that were identified by the Authority:

a) Inadequate procurement planning

The Procurement Plan was not in the format prescribed by the Authority as it lacked timelines for procurement stages for some transactions, did not provide for multi-year projects and disclose projects reserved for special interest groups, including registered associations of women, youth, and persons with disabilities, and local providers.

Implications

Failure to prepare a procurement plan in the format prescribed by PPDA hindered effective procurement management.

Management Response

This was noted, the entity has prepared a procurement plan in this academic year 2025, as prescribed by the Authority. The Procurement Officer with the authority from the Accounting Officer shall request all school departments to start providing their procurement plans with timelines and budgets. The Procurement Officer more so shall start using the procurement plans from all departments to consolidate the procurement plan in the required and prescribed format by the Authority.

Recommendations

The Procurement and Disposal Unit should prepare the Procurement Plan following the format prescribed by the Authority, adhering to timelines, multi-year projections, and disclosing reserved projects in accordance with Section 60 of the PPDA Act, Cap. 205.

b) Failure to follow formal bidding procedures

Paragraph 8 of the PPDA Guideline 5/2014 on Procurement and Disposal for Schools in Uganda requires Entities to follow formal bidding procedures such as open bidding, restricted bidding, and request for quotations, and micro procurements as per the threshold of the procurement. The Authority noted that in four procurements worth UGX 209,761,500, The Entity opted to procure directly from service providers without any formal process. such as seeking formal initiation of

procurements, approval of bidding procedures and methods, invitation of bidders, preparation, issue, receipt, opening of bidding documents and evaluation of bidders.

As a result, the Entity procured items from firms/providers without assessing their eligibility and capacity i.e. Trading license, Powers of Attorney, payment of taxes, PPDA Certification, qualification for reservation, certification by UNBS for grains. The procurements are listed in Table 4 below:

Table 4: Procurements that did not follow formal bidding procedures

No.	Subject of Procurement	Provider's Name	Value (UGX)
1.	Supply of firewood	Atuhaire	45,387,900
2.	Supply of sugar	Jomacksa	35,376,800
3.	Building materials	Mugisha Stuart	115,996,800
4.	Modification of Chinese House First Phase 7,000,000, second phase 4,000,000, Third phase 2,000,000.	Siliverious Nuwahereza	13,000,000
	Total		209,761,500

Implication

Undertaking procurements without following proper procedure, may lead to failure to achieve value for money and engaging non registered providers.

Management response

Most of the building materials under the cited cases were sand for which the entity had no pre-qualified suppliers.

Noted, the entity shall follow formal bidding procedures as per the threshold of the procurement. The procurement officer shall follow standard bidding documents in all the procurement process for example procurement method, forms for issuing, receiving, and opening bids then with evaluation reports, evaluation committee minutes.

Recommendation

The Accounting Officer should ensure that all procurement and disposal activities of the Entity are carried out in accordance with the public procurement principles of fairness, competition, transparency, nondiscrimination, and use methods enshrined under Paragraph 7.1 of the PPDA Guideline No.2/2025 on Procurement and Disposal for Schools in Uganda.

c) Irregularities in the bidding document

There were irregularities in the bidding document for the procurement for construction of a two-class block worth UGX 141,287,400 as shown below:

- i. There were inadequate evaluation criteria in the bidding document in comparison to the requirements of the procurement. The following areas relevant to assessing the capacity of the bidders were not included:
 - o Personnel: the personnel required for the key positions i.e Contract Manager was not included in the bidding document, and
 - o Equipment: the bidding document did not provide for the equipment required to execute the works.
- ii. The contract terms in the bidding document lacked the following:

- Liquidated damages to safeguard the Entity from delays in completion of the construction works by the Contractor;
- Prevention of defects and rework;
- Cost control measures to ensure the works are executed within the planned budget;
- Time control measures, to show the general methods, arrangements, order, and timing for all the activities in the Works; and
- Environmental and social safeguards.

Implication

Inadequacies in the bidding documents lead to contracts that do not address the needs of the Entity and exposes the Entity risks of non-performance.

Management response

The Contracts Committee did a due diligence about the contractor M/S Byabaki Technical Services Uganda Limited and found out that it was well equipped with all key personnel that would enable to smoothly carry out the construction activities as per requirements of the school. The contractor showed experience since he had done similar work in the neighboring places like Mbarara Junior, Ankole Diocese.

Authority Comment

The Authority appreciates the Entity's efforts to undertake due diligence. The evaluation criteria however are meant to assess the competences of the bid before due diligence to ensure that the most eligible and technically responsive bid with the lowest cost is selected.

Recommendations

The Procurement and Disposal Unit should when preparing the bidding documents ascertain that:

1. The evaluation criterion considers all the appropriate factors and that the method of application of these factors is clear; and
2. The most appropriate type of contract shall result from the procurement proceedings in terms of contractual protection to the Procuring and Disposing Entity, structure of payment, payment terms and method of payment in accordance with 42 of the PPDA (Rules and Methods for Procurement of Works, Supplies and Non-Consultancy Services) Regulations, 2023.

d) Irregular framework contracting

Section 100 of the PPDA Act, Cap. 205 and Paragraph 6.2 of the PPDA Guideline 5/2014 on Procurement and Disposal for Schools in Uganda state that, "A framework contract shall be used where a requirement is needed "on call", but where the quantity and timing of the requirement cannot be defined in advance"

The Authority noted that much as the Entity had an intention of contracting providers on framework contracts by issuing a prequalification document and requiring the providers quote prices in their prequalification bids in 18 procurement transactions worth UGX 1,834,521,967, this process fell short of the requirements of framework contracting stipulated under PPDA Guideline 10 of 2014 on use of framework contracts as shown below:

- i. Issued a prequalification document to providers instead of a framework bidding document contrary to Paragraph 6.1 of Guideline 10 on Use of Framework Contracts 2014;

- ii. Issued one bidding document including all supplies that the school wanted to procure for the academic year instead of a separate bidding document per intended contract contrary to Paragraph 1.1 of Guideline 10 on Use of Framework Contracts 2014; and
- iii. Much as the school issued Local Purchase Orders based on prices quoted in the prequalification bids, they did not sign framework contracts to provide a basis for the call off orders contrary to Paragraph 7.0 Guideline 10 on Use of Framework Contracts 2014.

Table 5 below shows the procurements with irregular framework contracting procedures.

Table 5: Irregular framework contracting

No.	Procurement Subject	Providers Name	Amount (UGX)
1.	Supply Uniforms-shorts	Bangumya Benard	34,922,880
2.	Supply of maize flour	Mujuni Grains Millers	97,008,000
3.	Supply of milk	Rwemburara Farm	31,161,000
4.	Supply of g-nuts	Anyongire Juliet	35,379,250
5.	Supply of matooke	Byaruhanga Geresom	35,726,791
6.	Supply of Rice	Jose Limited	52,640,000
7.	Supply of wheat flour	Fair multipliers	303,765,700
8.	Security services	GKO	38,822,000
9.	Supply of maize flour	I&T Food	48,880,000
10.	Supply of milk	Kanga Diary	30,639,018
11.	Supply of building materials	Kash General Hardware	189,966,800
12.	Supply of milk	Katongole-Kanga	95,386,358
13.	Supply of rice	Kushemererwa Allen	104,804,000
14.	Supply of beans	Kweyamba Mayazi	232,838,000
15.	Supply of maize flour	Mujuni Grain Millers	219,556,000
16.	Supply of sugar	Atuhaire Naome	38,164,000
17.	Supply of Building materials	Palm hardware	147,245,990
18.	Supply of milk	Rwemburara Farm	97,616,180
	Total		1,834,521,967

Implication

Irregular framework contracting exposes the school to a risk of providers changing contract terms like price changes without legal protection.

Management Response

Noted, the School will sign contract agreements with all providers under framework procurements to prevent irregular framework contracting.

Recommendation

The Accounting Officer should ensure that the Entity signs framework contract agreements with all providers under framework procurement requirements in accordance with Section 100 of the PPDA Act, Cap. 205 and Paragraph 16.10 of the PPDA Guideline No.2/2025 on Procurement and Disposal for Schools in Uganda.

e) Failure to make submissions to the Contracts Committee by the Procurement and Disposal Unit on Evaluation Committee membership, procurement methods, bidding document and evaluation report for approval

Paragraph 5.10 (5.10.1) of the PPDA Guideline 5/2014 on Procurement and Disposal for Schools in Uganda, states that, "the Contracts Committee shall be responsible for approving the recommendations from the Procurement and Disposal Unit and award of contracts."

The Procurement and Disposal Unit however, did not make submissions to the Contracts Committee for approval of Evaluation Committee membership, procurement methods, bidding documents and evaluation reports, as the Authority did not find evidence of such submissions during the academic year 2024.

Implications

Failure to make submissions to the Contracts Committee by PDU leads to lack of proper checks and balances in the procurement process.

Management response

With a full-time employed Procurement Officer, PDU shall be making the required submissions to the contracts committee for approval

Recommendation

The Accounting Officer should ensure that PDU makes necessary submissions to the Contracts Committee in accordance with Paragraph 5.10 (5.10.1) of the PPDA Guideline No.2/2025 on Procurement and Disposal for Schools in Uganda.

f) Procurements made through advancing funds to staff members

Section 57 of the PPDA Act, Cap. 205 requires the Entity to carry out all public procurement and disposals in accordance with the rules, regulations, and guidelines issued under the Act. Section 125 of the PPDA Act, Cap. 205 states that, "a Procuring and Disposing Entity shall not enter into a contract with an employee of the Procuring and Disposing Entity."

Contrary to the above sections, the school conducted procurements worth UGX 108,436,300 through advancing funds to staff members who went on to irregularly procure the items as detailed in Table 6 below:

Table 6: Procuring of items by staff of the Entity

S/N	Procurement Subject	Payee	Amount (UGX)
1.	Sports	Aryasingura Naboth Dalton	19,616,000
2.	Supply food items for staff	Natukunda Pheonah	52,251,600
3.	Supply of food stuffs	Tugume Ronald	36,568,700
	Total amount advanced to staff		108,436,300

Implications

Procuring through staff increases the risk of fraud, undertaking the procurements without following proper procedure, and failure to achieve value for money.

Management Response

The Accounting Officer shall stop allowing employees direct access to school funds. In case of any employee to purchase on behalf of the entity, it shall be in writing to cater for any emergencies and approved by the accounting officer for the smooth running of the procurement activities.

Recommendation

The Accounting Officer should ensure that all Procurement and Disposal activities of the entity are carried out following the procurement procedures in accordance with section 57 of the PPDA Act, Cap. 205 and all payments should be directly made to the providers' or beneficiaries' accounts or through the School Bursar.

g) Failure to submit reports on procurement and disposal transactions of the Entity to Ministry of Education and Sports

Paragraph 5.2 (5.2.2) of the PPDA Guideline 5/2014 on Procurement and Disposal for Schools in Uganda, states that "Procuring and Disposing Entities under Central Government shall make their quarterly reports through their governing bodies to the Accounting Officer Ministry of Education and Sports" Contrary to the above guideline, the Entity did not prepare and submit quarterly reports for the Academic Year 2024.

Implication

This implies lack of transparency and a clear audit trail of procurement and disposal activities within the school.

Management Response

With the knowledge about the quarterly reports, the Procurement Officer has started making the reports about the procurement and disposal transactions.

Recommendation

The Accounting Officer should ensure that the Entity Complies with Paragraph 5.2.2 of the PPDA Guideline No.2/2025 on Procurement and Disposal for Schools in Uganda, that requires Procuring and Disposing Entities under Central Government like Mbarara High School to submit quarterly reports on procurement and disposal to the Authority and shall copy to the Accounting Officer Ministry of Education and Sports.

2.1.5 Maintaining an inadequate list of providers

Section 49 of the PPDA Act, Cap. 205 states that "Subject to this Act, all procurements and disposal shall be conducted in a manner to maximize competition and achieve value for money."

The Entity's list of prequalified providers lacked adequate competition, with less than three providers prequalified per item in some of the procurement requirements as detailed in Table 7 below:

Table 7: Procurement requirements with less than three prequalified providers

No.	Category of procured items	Prequalified Providers	Number of Prequalified Providers per category
1	Supply of Milk	Rwemburara Farm	2

No.	Category of procured items	Prequalified Providers	Number of Prequalified Providers per category
		Kanga Dairy	
2	Supply of Rice	MK & SIS Enterprise Ltd	2
		Kushemererwa Allen	
3	Supply of Maize flour	Mujuni Grain Millers	2
		I & T Food Supply Co Ltd	
4	Supply of Sugar	Noame Atuhaire	2
		Fair Multiplier Holdings Ltd	
5	Supply of Beef	Mujasi Joseph	2
		Kanga Dairy	
6	Supply of G-nuts	Anyongeire Juliet	2
		Mugisha Stuart	
7	Supply of Eggs	Kateeba Costance	2
		Ashaba Winnie	
8	Supply of Tea Leaves	Jomacksa Innovations	2
		Namanya Nobert	
9	Supply of Salt	Jomacksa Innovations	1
10	Supply of Baking Materials	Fair Multiplier Holdings Ltd	1
11	Supply of firewood	Mugisha Stuart	1
12	Supply of Sweaters	KYN Fabric Co Ltd	2
		JBK Fashions	
13	Supply of shirts (short sleeved)	JBK Fashions	2
		Thread City Co Ltd	
14	Supply of shirts (long sleeved)	JBK Fashions	2
		Thread City Co Ltd	
15	Khaki Shorts	Bangumya Bernard	1
16	Navy Blue trousers	Mugisha & Family Super Tailors	1
17	Socks and stockings	Nagasha Brenda	2
		Bert Traders	
18	Polo T-shirt & Sportswear	Kwera Ltd	1
19	Human drugs	Joint Medical Stores	1
20	Lab Chemicals and Equipment	Kainat Company Ltd	2
		Rack Scientific Company Ltd	
21	Cleaning Materials	Bitwire Holdings	2
		Nagasha Brenda	
22	Stationary	Jimssy Enterprises	1
23	Magazine	Hints Events	1
24	Calendars & Printed Stationary	Asasira Grace	1
25	Text Books	Adit Book Centre	1

No.	Category of procured items	Prequalified Providers	Number of Prequalified Providers per category
26	ICT/Computers	PC-World Computer	1
27	Electrical Equipment	Courtney Consultant Ltd	1
28	Cutlery	Invicta Investment Ltd	1
29	Hardware Materials	Palm Hardware	1
30	Private Security	GKO Security Service	1
31	Insurance	NIC General Insurance	1
		ICEA Insurance	
32	Fire Fighters	Emirates Fire Extinguishers	1
33	CCTV Cameras	Home Scan Uganda	1
34	Repairs & Services of Kitchen stoves	Ssekyondwa Asuman	1

Implication

An inadequate list of prequalified providers limits competition in the procurement process which denies the Entity value for money.

Management Response

Few people genuinely apply for farm produce like milk, meat, maize grains and beans, and to manage continuous supply in large quantities. The school has accessed the list of suppliers registered with PPDA, which has enabled the school to know which supplier qualifies.

Recommendation

The Procurement and Disposal Unit should where the Entity's prequalified list does not have sufficient providers, use another Entity's list, the PPDA Register of Providers or market knowledge in order to come with a sufficient shortlist of providers in accordance with Regulation 53(3) of the PPDA (Rules and Methods for the Procurement of Works, Supplies and Non-Consultancy Services) Regulations, 2023.

2.2 Compliance of the Entity's Disposal processes with the Provisions of the PPDA Act, Cap. 205, Attendant Regulations, 2014, and the Procurement and Disposal Guidelines for Schools in Uganda, 2014

2.2.1 Failure to undertake a Board of Survey and dispose of the assets

Paragraph 9.2 of the PPDA Guideline 5/2014 on Procurement and Disposal for Schools in Uganda, provides procedures for disposal of public assets of the Entity through the User Department.

The Accounting Officer however, did not establish a Board of Survey to identify public assets for disposal during the academic year 2024 and subsequently did not have a record of disposal of any assets. The Entity subsequently did not prepare and submit a disposal plan for the approval of the Board of Governors.

Implication

Failure to dispose of obsolete assets exposes the Entity to a loss in value of the assets due to deterioration and portrays a bad image of the Entity.

Management Response

The Entity has been carrying out disposal but using an informal way for example broken beds are used by the students of metal work to make new crafts out of the metals. The Accounting Officer shall appoint a team to identify, evaluate and conduct a board of survey.

Recommendation

The Accounting Officer should ensure that each Academic Year, a Board of Survey is established to review and identify assets due for disposal so that the report can inform the disposal plan and procedures to have the assets disposed of in accordance with Paragraph 9.1, 9.2 & 9.3 of the PPDA Guideline No.2/2025 on Procurement and Disposal for Schools in Uganda.

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

2.3.1 Inadequate contract management

Paragraph 12.12 of the PPDA Guideline 5/2014 on Procurement and Disposal for Schools in Uganda 2014 states that "After a contract has been placed, contract management shall pass from the Procurement and Disposal Unit to the User Department. The Procurement and Disposal Unit shall provide a copy of the contract to the User Department. The User Department shall prepare a contract implementation plan and forward a copy to the Procurement and Disposal Unit for monitoring purposes".

The school did not undertake the following requirements for effective contract management for all sampled contracts:

- (i). There was no formal appointment of Contract Managers
- (ii). No contract management plans were prepared for the contracts
- (iii). No progress reports on contract implementation were prepared

During the implementation of the contract for construction of a stored classroom Block and modification of Chinese house the following were noted:

- Although Mbarara City Council nominated Eng. Baraija Sabbath to supervise the construction works, the Accounting Officer did not formally appoint him as the Contract Manager for the project;
- A contract management plan was not prepared;
- The Project Manager Eng. Baraija Sabbath assigned from the City Council did not prepare progress reports for the project;
- Inadequate quality control tools, for example tests for materials, works, and site instructions and daily supervision reports from the Clerk of Works were all not done;
- Inadequate time control tools like the work program and program updates;
- The Bill of Quantities (BOQs) did not have Environmental, Social, Health and Safety considerations;
- No site meeting minutes were prepared. Therefore, there were no site meetings held.

Implication

Failure to have a contract manager and a contract management plan create room for laxity in enforcing contract duties and obligations thus compromising contract implementation efficiency and effectiveness.

Management Response

For the on-going and subsequent projects, the accounting officer will appoint contract managers following the due processes as recommended. The procurement officer shall always engage the estates manager and the construction committee to provide the necessary documents for proper site management.

Recommendations

The Accounting Officer should ensure that:

1. That Contract Managers are appointed for each procurement and that contract management is conducted in accordance with Paragraph 12.12 of the PPDA Guideline No.2/2025 on Procurement and Disposal for Schools in Uganda 2014, and also have contract implementation plans and progress reports prepared for on-going contracts; and
2. The Entity puts in place mechanisms of issuing site instructions, material testing, documenting daily works undertaken, following a work program, creating and enforcing construction budgets for monitoring purposes.

2.3.2 Delayed payments of Providers

Paragraph 13.1.1 of the PPDA Guideline 5/2014 on Procurement and Disposal for Schools in Uganda 2014, states that "Solicitation documents and the resulting contracts shall specify the payment terms (methods and structures) that apply to a contract". The PPDA standard bidding document requires that payment to providers to be made within 30 days from receipt of the invoice. However, the Authority noted delayed payments in seven of the sampled procurements worth UGX 273,314,964 as shown in Table 8 below:

Table 8: Delayed payments of providers

S/N	Procurement Subject	Provider	Amount (UGX)	Invoice Date	Payment Date	Number of Days
1.	Supply of beans	Mayazi Kweyareba	70,688,000	27 th October 2023	9 th February 2024	74
2.	Supply of wheat	Fair Multipliers Holding Ltd	101,408,140	25 th November 2023	9 th February 2024	45
3.	Supply of science chemicals	Kainat Company Ltd	12,257,600	25 th July 2024	11 th October 2024	45
4.	Supply of science chemicals	Rack Scientific Company Ltd	6,697,500	18 th October 2023	9 th February 2024	80
5.	Supply of firewood	Asasira Grace	18,424,000	26 th October 2023	5 th January 2024	40
6.	Supply of uniforms (Khaki shorts)	Bangumya Benard	34,922,880	16 th May 2024	11 th October 2024	115
7.	Supply of Uniforms (Sweaters)	Ken Works Investment	28,916,844	25 th June 2024	11 th October 2024	76
Total			273,314,964			

Implications

Delayed payments may discourage Providers from engaging in procurement transactions with the Entity thus limiting competition and achievement of value for money in subsequent procurements.

Management Response

The delayed payments have largely been arising from increasing prices of commodities over time against the instruction by government to go slow on increase of school fees to parents. The school has however maintained negotiations with suppliers to ensure payments are made to offset the debt termly. Besides arrangements are being followed to ensure timely payment accordingly in 30 days.

Recommendation

The Accounting Officer should ensure that, the contracts reflect the flexible and realistic payment timelines agreed up on in the contracts to safeguard against contract disputes resultant from delayed payments.

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

3.1 Overall compliance inspection conclusion

The performance of Mbarara High School for the Academic Year 2024 was moderately satisfactory with an overall weighted average risk rating of 46.4%.

3.2 Entity's Performance

The risk rating was weighted to determine the overall risk level of the Entity. The weighting was derived using the average weighted index as shown in Table 9 below:

Table 9: Entity performance

Risk Rating	No.	% No.	Value (UGX)	% Value	Weights	Total Score	
						By No.	By Value
High	5	16	269,090,900	11	0.6	9.6	6.6
Medium	17	55	1,429,859,983	56	0.3	16.5	16.8
Low	9	29	850,048,028	33	0.1	2.9	3.3
Satisfactory	0	0	0	0	0.0	-	-
Total	31	100	2,548,998,911	100	1	29	26.7

$$\text{Weighted Average (By No.)} = \frac{\text{Sum of Weighted Score}}{60} \times 100 = \frac{29 \times 100}{60} = 48.3\%$$

$$\text{Weighted Average (By Value)} = \frac{\text{Sum of Weighted Score}}{60} \times 100 = \frac{26.7 \times 100}{60} = 44.5\%$$

$$\text{Overall Weighted Average Risk Rating} = \frac{48.3 + 44.5}{2} = 46.4\%$$

Table 10: Risk Rating

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

Graphical Representation

Figure 1: Risk Rating by Number

Risk Rating by Number

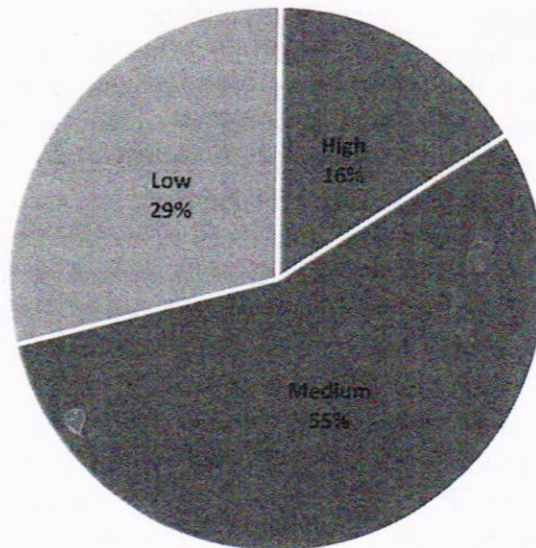
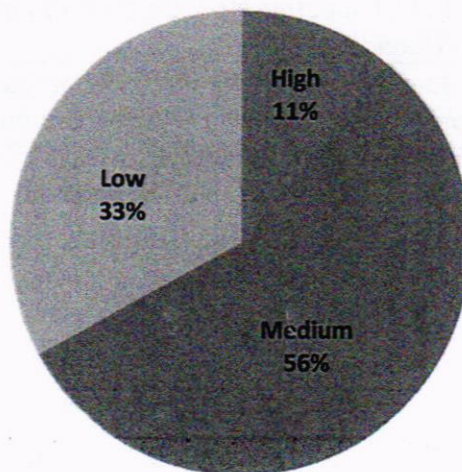


Figure 2: Risk Rating by Value

Risk Rating by Value



3.3 Recommended Action Plan

The Entity should implement the following recommendations in Table 11 below within the timeframe given in order to improve its performance.

Table 11: Recommended Action Plan

No.	Recommended Action to the Accounting Officer	Target Date
1.	All procurement and disposal activities of the Entity should be carried out in accordance with the public procurement principles of fairness, competition, transparency, nondiscrimination, and the methods enshrined under Paragraph 7.1 of the PPDA Guideline No.2/2025 on Procurement and Disposal for Schools in Uganda	February 2026
2.	The Procurement and Disposal Unit should set the evaluation criterion considering all the appropriate factors affecting contract performance and that the method of application of these factors is clear in accordance with 42 of the PPDA (Rules and Methods for Procurement of Works, Supplies and Non-Consultancy Services) Regulations, 2023	February 2026
3.	The Entity should sign framework contract agreements with all Providers under framework procurement requirements in accordance with Section 100 of the PPDA Act, Cap. 205 and paragraph 16.10 of the PPDA Guideline No.2/2025 on Procurement and Disposal for Schools in Uganda.	February 2026
4.	All procurement and disposal activities of the entity should be carried out in accordance with section 57 of the PPDA Act, Cap 205 and payments in respect of procurements are directly made to the providers or beneficiaries accounts or through the school bursar and not staff.	February 2026
5.	A Board of Survey should be constituted each Academic Year to review and identify assets due for disposal that will inform the disposal plan and procedures to have assets disposed of in accordance with Paragraph 9.1, 9.2 and 9.3 of the PPDA Guideline No.2/2025 on Procurement and Disposal for Schools in Uganda.	February 2026
6.	Contract Managers should be appointed for each procurement and ensure that they perform their contract management duties for all procurements in accordance with Paragraph 12.12 of the PPDA Guideline No.2/2025 on Procurement and Disposal for Schools in Uganda.	February 2026

Appendix 1: Risk Rating Criteria

RISK	DESCRIPTION	AREA	IMPLICATION
HIGH	Such procurements were 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".	Planning: Lack of or failure to procure within the approved plan	This implies emergencies and use of the direct procurement method which affects competition and value for money.
		Bidding Process: Use of wrong/inappropriate procurement methods, failure to seek Contracts Committee approvals and usurping the powers of the PDU.	This implies use of less competitive methods which affects transparency, accountability and value for money.
		Evaluation: Use of inappropriate evaluation methodologies or failure to conduct evaluation.	This implies financial loss caused by awarding contracts at higher prices or shoddy work caused by failure to recommend award to a responsive bidder.
		Record Keeping: Missing procurement files and missing key records on the files namely; solicitation document, submitted bids, evaluation report and contract.	This implies that one cannot ascertain the audit trail namely; whether there was competition and fairness in the procurement process.
		Fraud/forgery: Falsification of Documents	This implies lack of transparency and value for money.
		Contract Management: Payment for shoddy work or work not delivered.	This implies financial loss since there has been no value for money for the funds spent and the services have not been received by the intended beneficiaries
MEDIUM	Procurements that were considered to have weaknesses which, although less likely to lead to material financial loss or to risk damaging the	Planning: Lack of initiation of procurements and confirmation of funds.	This implies committing the Entity without funds thereby causing domestic arrears.

RISK	DESCRIPTION	AREA	IMPLICATION
	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.	Bidding Process: Deviations from standard procedures namely bidding periods, standard formats, use of PP Forms and records of issue and receipts of bids, usage of non-pre-qualified firms and splitting procurement requirements.	This implies lack of efficiency, standardisation and avoiding competition.
		Procurement Structures: Lack of procurement structures	This implies lack of independence of functions and powers and interference in the procurement process.
		Record Keeping: Missing Contracts Committee records and incomplete contract management records.	This implies that one cannot ascertain the audit trail namely; whether the necessary approvals were obtained in a procurement process.
		Contract and Contract Management: Failure to appoint Contract Supervisors, failure to seek the Solicitor General's approval for contracts above UGX. 200 million and lack of notices of Best Evaluated Bidders.	This leads to unjustified contract amendment and variations which lead to unjustified delayed contract completion and lack of value for money. Bidders are not given the right of appeal.
		Failure by the Entity to incorporate in the solicitation document aspects of gender, social inclusion, environment, health and safety.	

RISK	DESCRIPTION	AREA	IMPLICATION
		Aspects of gender, social inclusion, environment, health and safety not covered by the contractor during contract implementation.	
LOW	Procurements with weaknesses where resolution within the normal management framework is considered desirable to improve efficiency or to ensure that the business matches current market best 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.	Planning: Lack of procurement reference numbers.	This leads to failure to track the procurements which leads to poor record keeping.
		Bidding Process: Not signing the Ethical Code of Conduct	This leads to failure to declare conflict of interest and lack of transparency.

SATISFACTORY

Relates to following laid down procurement procedures and guidelines and no significant deviation is identified during the conduct of the procurement process based on the records available at the time.

Appendix 2: Summary of each procurement and findings

No.	Procurement Subject	Providers Name	Risk	Findings
1.	Supply of uniforms – shorts	Bangumya Benard	Low	➤ The Procurement requirements had less than three prequalified providers.
2.	Supply of milk	Rwemburara Farm	Low	
3.	Supply of g-nuts	Anyongire Juliet	Low	
4.	Payment of wheat flour	Fair Multipliers Holding Ltd	Low	
5.	Supply of maize flour	Mujuni Grain Millers	Low	
6.	Supply of maize flour	Mujuni Grains Millers	Low	
7.	Supply of wheat	Fair multipliers Holding Ltd	Low	
8.	Supply of milk	Kanga Diary	Low	
9.	Supply of milk	Rwemburara Farm	Low	
10.	Sports	Aryasingura Naboth Dalton	High	➤ Procurements did not follow formal bidding procedures ➤ Procurements conducted by the school staff. Thus, usurped powers of the Procurement and Disposal Unit.
11.	Supply food items for staff	Natukunda Pheonah	High	
12.	Supply of beans	Nkamureeba	High	
13.	Supply of Building materials	Nuwahereza	High	
14.	Supply of food stuffs	Tugume Ronald	High	
15.	Supply of beef	Kyeyune	Medium	➤ Although the Entity intended to procure the items under frame work arrange, there were no signed contract agreements between providers and the school. ➤ Some of the Procurement requirements had less than three prequalified providers.
16.	Supply of rice	Jose Ltd	Medium	
17.	Supply of firewood and sugar	Atuhair Naome	Medium	
18.	Labour for construction of the two Classroom Block	Byabeki Technical Services Uganda Limited	Medium	
19.	Supply of matooke	Byaruhanga Geresom	Medium	

20.	Security services	GKO Security	Medium	
21.	Supply of maize flour	I&T Food	Medium	
22.	Supply of sugar	Jomacksa	Medium	
23.	Supply of building materials	Kash General Hardware	Medium	
24.	Supply of milk	Katongole-Kanga	Medium	
25.	Supply of rice	Kushemererwa Allen	Medium	
26.	Supply of beans	Kweyamba Mayazi	Medium	
27.	Supply of beans	Kweyamba Mayazi	Medium	
28.	Building materials	Mugisha Stuart	Medium	
29.	Supply of sugar	Atuhaire Naome	Medium	
30.	Supply of Building materials	Palm hardware	Medium	
31.	Supply of Building materials	Palm hardware	Medium	

Appendix 3: Sample List

No.	Procurement Subject	Providers Name	Contract Amount (UGX)	Risk-Rating
1.	Supply of uniforms – shorts	Bangumya Benard	34,922,880	Low
2.	Supply of rice	Jose Ltd	52,640,000	Medium
3.	Supply of maize flour	Mujuni Grains Millers	97,008,000	Low
4.	Supply of milk	Rwemburara Farm	31,161,000	Low
5.	Supply of g-nuts	Anyongire Juliet	35,379,250	Low
6.	Sports	Aryasingura Naboth Dalton	71,616,000	High
7.	Supply of firewood and sugar	Atuhaire Naome	45,387,900	Medium
8.	Labour for construction of the two Classroom Block	Byabeki Technical Services Uganda Limited	108,540,104	Medium
9.	Supply of matooke	Byaruhanga Geresom	35,726,791	Medium
10.	Supply of wheat	Fair multipliers Holding Ltd	41,073,500	Low
11.	Payment of wheat flour	Fair Multipliers Holding Ltd	262,692,200	Low
12.	Security services	GKO Security	38,822,000	Medium
13.	Supply of maize flour	I&T Food	48,880,000	Medium
14.	Supply of sugar	Jomacksa	35,376,800	Medium
15.	Supply of milk	Kanga Dairy	30,639,018	Low
16.	Supply of building materials	Kash General Hardware	189,966,800	Medium
17.	Supply of milk	Katongole-Kanga	95,386,358	Medium
18.	Supply of rice	Kushemererwa Allen	104,804,000	Medium
19.	Supply of beans	Kweyamba Mayazi	52,170,000	Medium
20.	Supply of beef	Kyeyune	140,084,440	Medium
21.	Supply of beans	Kweyamba Mayazi	180,668,000	Medium
22.	Building materials	Mugisha Stuart	115,996,800	Medium
23.	Supply of maize flour	Mujuni Grain Millers	219,556,000	Low
24.	Supply of sugar	Atuhaire Naome	38,164,000	Medium
25.	Supply food items for staff	Natukunda Pheonah	52,251,600	High
26.	Supply of beans	Nkamureeba	69,090,000	High
27.	Supply of Building materials	Nuwahereza	39,564,600	High
28.	Supply of Building materials	Palm hardware	45,683,060	Medium
29.	Supply of Building materials	Palm hardware	101,562,930	Medium
30.	Supply of milk	Rwemburara Farm	97,616,180	Low
31.	Supply of food stuffs	Tugume Ronald	36,568,700	High
			2,548,998,911	