



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

**PROCUREMENT AND DISPOSAL AUDIT REPORT FOR
NTOROKO DISTRICT LOCAL GOVERNMENT FOR THE
FINANCIAL YEAR 2024/2025**

APRIL 2026

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ACROYNMS

OPD.	Outpatient Department
ESHS	Environmental, Social, Health and Safety
Ltd	Limited
PDU	Procurement and Disposal Unit
PPDA Act, Cap 205	Public Procurement and Disposal of Public Assets Act Chapter 205
SRVCS	Services
SUPLS	Supplies
UGX	Uganda Shillings
WRKS	Works
ICT	Information and Communications Technology

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority carried out a procurement and disposal audit on the procurement and disposal activities of Ntoroko District Local Government that covered a representative sample of 20 procurement transactions worth UGX 2,137,112,612 under the Financial Year 2024/2025. The list of sampled transactions is contained in Appendix 2.

The overall objective of the audit was to assess the degree of compliance of Ntoroko District Local Government's procurement and disposal system with the PPDA Act, Cap. 205, and its attendant regulations. It also aimed to evaluate procurement performance over the audit period

From the findings of the audit exercise, the performance of the Entity for the Financial Year 2024/2025 was **moderately satisfactory**, with an overall weighted average risk rating of **50.3%** as detailed in Chapter 3 of the report.

Despite the moderately satisfactory performance, the following exceptions were found:

1. Contrary to Section 10(1)(a) of the PPDA Act, Cap. 205, that requires the Entity to take corrective action for persistent breach of the Act, regulations, or guidelines as directed by the Authority, the Entity did not implement 20% of the 10 issued recommendations for the compliance inspection of Financial Year 2022/2023. This compromises the effectiveness and efficiency of the procurement function in the Entity thus hindering continuous performance improvements.
2. Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023, requires Procuring and Disposing Entities to submit monthly procurement and disposal reports to the Authority by the 15th day of the following month. The Entity delayed submitting its monthly procurement and disposal reports to the Authority for eight months, with an average delay of 42 days. Furthermore, ten procurement transactions worth UGX 216,025,239 were omitted from these reports, compromising the Authority's oversight functions and preventing the Entity from receiving timely advice;
3. Section 60 (2) and (7) of the PPDA Act, Cap. 205 requires rational planning, regular reviews and updates to the procurement plan wherever necessary. The Entity did not implement 18% of the procurement plan for financial year 2024/2025 worth UGX 578,847,196. This shortfall could lead to inefficient resource use, adversely impacting Local Government operations and service delivery to beneficiaries;
4. Section 60 (10) of the PPDA Act, Cap. 205, states that a procurement shall not be carried out outside the procurement plan except in cases of emergencies. Seven procurement transactions worth UGX 292,892,751 were conducted outside the consolidated procurement plan for the Financial Year 2024/2025. This practice undermines procurement planning, misallocates resources, and reduces the plan's strategic importance to a compliance task, thereby affecting the provision of timely community services;
5. Section 77 of the PPDA Act, Cap. 205 requires each stage of the procurement process to be completed within the period prescribed. Six procurement transactions worth UGX 1,265,410,580 commenced late with an average delay of 74 working days against the planned start date. Late initiation disrupts service delivery timelines, risking project delays and unmet community needs;

6. Section 67 (1) of the PPDA Act, Cap. 205, states that the Procuring and Disposing Entity shall use the standard documents provided by the Authority as models for drafting all solicitation documents for each procurement or disposal requirement. The Authority found that the Entity in four procurement processes worth UGX 88,790,232 issued solicitation documents that had been phased out as per the PPDA circular No. 5 of 2019. In addition, the documents were inadequately prepared with unclear bid validity periods. The issuance of inadequate solicitation documents may lead to disputes and potential award of contracts to non-responsive bidders resulting in delayed projects and complicated contract enforcement;
7. Section 49 of the PPDA Act, Cap. 205 emphasizes the need to maximize competition in all procurement and disposal processes to achieve value for money. Low bidder participation was found in 11 procurement transactions worth UGX 667,963,132, with an average of two bids per transaction. Low bidder participation undermines competition and raises the risk of collusion or favouritism in contract awards;
8. Regulation 5 of the PPDA (Evaluation) Regulations 2023 states that the evaluation of bids shall be conducted in accordance with the evaluation criteria specified in the bidding documents. The Evaluation Committees did not adhere to the set evaluation criteria and neither did they carry out due diligence of documents submitted by bidders in seven procurements worth UGX 513,787,605. The anomalies included passing bidders without tax clearance certificates, not evaluating eligibility requirements and specifically Mwimu Engineering Works Limited submitted a falsified Tax Clearance Certificate during the procurement process for the construction of a rainwater harvesting system worth UGX 21,301,800. Awarding contracts to firms that do not meet set evaluation criteria is an assign of unethical conduct by the Entity and may result in delayed service delivery, shoddy works or financial loss to Government.
9. Regulation 7 (3) of the PPDA (Procuring and Disposing Entities) Regulations, 2023, requires the Contracts Committee to make a decision within 10 working days of a submission from the Procurement and Disposal Unit. The Contracts Committee delayed approving evaluation reports for 10 procurement processes worth UGX 580,984,558, taking an average of 36 working days instead of the required 10 days. This delay adversely affects the procurement cycle, leading to late contract signings, service delays, and potential penalties;
10. Clause 14.1 of the General Conditions of Contract in the bidding document for the construction of Outpatient Department construction at Rwangara required the project manager's approval of any personnel replacements. The contractor Buwaro Investments Limited made unapproved changes to key personnel including the Project Manager, Site Engineer, and Health & Safety Officer. Such changes raise the risk of employing unqualified individuals, potentially leading to poor workmanship;
11. Regulation 49 of the PPDA (Contracts) Regulations, 2023 states that payments under a contract must be made only in the provider's name unless a written request from the provider specifies a different recipient. Allowances worth UGX 25,883,750 meant for masons, field operators, and drivers for road works along Kasungu and Kanara roads were irregularly paid to Force Account Managers instead of directly to the beneficiaries. This practice poses a risk of fund diversion by Entity staff, potentially depriving the intended beneficiaries of their allowances and leading to work stoppages or reduced productivity;

12. Section 66 of the PPDA Act, Cap. 205 mandates sustainable procurement that considers environmental protection, social inclusion, and innovation. The Entity did not implement Environmental, Social, Health and Safety requirements contained in the standard bidding document in seven procurement transactions worth UGX 1,170,000,420. Workers and visitors on construction sites were not wearing any Personal Protective Gear and there were unrestored borrow pits. This exposes site occupants, project beneficiaries, and surrounding communities to harmful consequences including pollution, climate change, diseases, and accidents; and
13. Section 51 of the PPDA Act, Cap. 205 requires all procurement and disposal transactions to be conducted in a manner that promotes economy, efficiency and value for money. The Authority found that ICT equipment worth UGX 318,500,000, supplied by Sandrax Lab Tech Solutions Ltd on 10th June 2025, remained unused and stored at the District Headquarters due to delays in completing the construction of Kibuuku and Butungama seed secondary schools where they were supposed to be delivered and installed. Medical equipment worth UGX 133,904,392, supplied by Bresun Enterprises (U) Limited on 28th September 2025 to Bweramule HC III, was also non-operational due to lack of electricity, compromising value for money and risking equipment damage.

In light of the above findings, Ntoroko District Local Government should implement the following recommendations:

1. The Accounting Officer should:

- (i) Task the Contract Committee to regularly review and monitor the implementation of PPDA recommendations and provide a status report to the Authority within four months of receiving the audit report, as mandated by Section 10 (2) of the PPDA Act, Cap. 205;
- (ii) Submit monthly procurement and disposal reports to PPDA electronically using the e-reporting link (<https://ereports.ppda.go.ug/>) by the 15th of the following month in accordance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023;
- (iii) Task the User Departments to initiate only planned procurements except in emergencies, in accordance with Section 60 (10) of the PPDA Act, Cap. 205 and where there are changes or new requirements, review and update their procurement plans in alignment with actual funding and budget monitoring to ensure timely implementation and improved performance.
- (iv) Enhance bidder engagement through barazas, conferences, pre-bid meetings, site visits and timely advertised prequalification processes to attract qualified bidders;
- (v) Plan and acquire an alternative internet connection for the PDU, such as the use of a MiFi as backup, to improve the timely submission of monthly reports;
- (vi) Task the Evaluation Committee to authenticate bidder documentation and perform due diligence in accordance with Regulation 7 (2) (a) of the PPDA (Evaluation) Regulations, 2023. Additionally, the Authority will initiate suspension proceedings against Mwimu Engineering Works Limited for submitting a falsified tax clearance certificate, violating the Code of Ethics under Section 128 of the PPDA Act, Cap. 205.
- (vii) Task the Chief Finance Officer to always pay allowances for masons, field operators and drivers for road works directly to the beneficiaries instead of the Force Account Managers in accordance with Regulation 49 (1) of the PPDA (Contracts) Regulations, 2023; and

- (viii) Expedite the construction of Kibuuku and Butungama seed schools and facilitate the connection of Bweramule HC III to the national electricity grid by writing to the Ministry of Energy and Mineral Development.
2. The Procurement and Disposal Unit should:
- (i) Prepare comprehensive monthly reports, verified by the Contracts Committee against procurement plans, minutes, and financial records, and submit to the Authority via the E-Reporting Link by the 15th of the following month in accordance with Regulation 15(1) of the PPDA Regulations, 2023; and
 - (ii) Adhere to the PPDA Circular No. 6 of 2025 to all Accounting Officers on the use of Revised Standard Bidding Documents from the Authority's website to prepare compliant solicitation documents in accordance with Section 67 (1) of the PPDA Act, Cap. 205.
3. User Departments should:
- (i) Initiate procurement processes promptly, adhering to procurement plan timelines in accordance with Section 51 of the PPDA Act, Cap. 205;
 - (ii) Contract Managers should obtain Contracts Committee approval before permitting contractors to replace key personnel, ensuring that replacements meet or exceed the original qualifications in accordance with Clause 14.1 of the General Conditions of Contract;
 - (iii) Include comprehensive Environmental, Social, Health and Safety requirements in Bills of Quantities and track ESHS issues in progress reports to enhance sustainability in accordance with Section 66 of the PPDA Act, Cap 205; and
 - (iv) Monitor and manage projects against a well-prepared contract implementation plan to have both the Entity and the Contractors perform the contract in accordance with the terms and conditions specified in the contract in line with Regulation 52 (1) (b) of the PPDA (Contracts) Regulations 2023.
4. The Secretary of the Contracts Committee should collaborate with the Procurement and Disposal Unit to plan and schedule procurement submissions effectively to enable the Contracts Committee address multiple requirements in a single sitting and make decisions on submissions within ten working days in accordance with Regulation 7 (3) of the PPDA (Procuring and Disposing Entities) Regulations, 2023.

CHAPTER ONE: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority carried out a procurement and disposal audit of Ntoroko District Local Government that covered a representative sample of 20 procurement transactions for the Financial Year (FY) 2024/25. The audit involved a review of the procurement system, the procurement process and disposal of public assets, as well as contract performance following the provisions of the PPDA Act, Cap. 205 and attendant PPDA Regulations.

1.2 Objective of the procurement and disposal audit

The overall objective of the procurement and disposal audit was to assess and establish the degree of compliance of Ntoroko District Local Government procurement and disposal system and processes with the provisions of the PPDA Act, Cap. 205, PPDA Regulations and assess the level of procurement performance over the audit period.

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

1.3 Structure of the Entity

According to Section 28 (1) of the PPDA Act, Cap. 205, the Accounting Officer of a Procuring and Disposing Entity shall have the overall responsibility for the successful execution of the procurement and disposal processes. The Chief Administrative Officer, Mr. Moses Agum, was the designated Accounting Officer for the Entity during the Financial Year 2024/2025.

Section 28 (1) (a) and (c) of the PPDA Act, Cap. 205 specifically gives the responsibility to the Accounting Officer to cause the establishment of a Procurement and Disposal Unit and Contracts Committee staffed at an appropriate level. Ntoroko District Local Government had a fully established Contracts Committee and Procurement and Disposal Unit at the time of the audit and their composition is detailed below:

a) Procurement and Disposal Unit

The current Procurement and Disposal Unit composition is shown in Table 1 below:

Table 1: Composition of the Procurement and Disposal Unit

No.	Name	Academic & Professional qualifications & certifications	Position on the Unit	Date of Appointment	Date of First appointment
1.	Mr. Solomon Musobozi	BPLM, Post Graduate Diploma in Public Procurement Management	Senior Procurement Officer	9 th May 2025	19 th November 2015
2.	Ms. Esther Mbabazi	Bachelor of Supplies and Procurement Management	Procurement Officer	23 rd September 2025	23 rd September 2025

b) Contracts Committee composition

The composition of the Contracts Committee is indicated in Table 2 below:

Table 2: Contracts Committee Composition

No	Name	Designation	Position	Date of Appointment	Duration	Terms served
1.	Mr. Habert Kwikiriza	Senior Lands Management Officer	Chairperson	1 st April 2025	3 years	1 st Term
2.	Ms. Violet Kiiza	Senior Assistant Town Clerk	Secretary	13 th November 2023	3 years	2 nd Term
3.	Mr. Noah Masereka	Senior Community Development Officer	Member	13 th November 2023	3 years	2 nd Term
4.	Ms. Emily Komuhangi	Vermin Control Officer	Member	12 th February 2024	3 years	1 st Term
5.	Mr. Musitafa Bagonza	Health Inspector	Member	12 th February 2024	3 years	1 st Term

1.4 Scope of the procurement and disposal audit

The Authority carried out the procurement and disposal audit from 24th November 2025 to 28th November 2025. The exercise covered a sample of 20 procurement transactions worth UGX 2,137,112,612 conducted during the Financial Year 2024/2025, a review of procurement structures and the procurement plan performance. The list of sampled transactions and risk rating is contained under **Appendix 2** and the analysis of the population and sample is shown in Table 3 below:

Table 3: Analysis of population and sample selected for audit

Procurement Method	Population Value	Sample Value	% Value	Population Number	Sample No	% Number
Open Domestic Bidding	452,404,392	452,404,392	100%	2	2	100%
Quotation	1,648,672,430	1,198,419,388	73%	45	17	38%
Restricted Domestic Bidding	486,288,832	486,288,832	100%	1	1	100%
Micro Procurement	30,014,273	-	0%	7	0	0%
Total	2,617,379,927	2,137,112,612	82%	55	20	36%

1.5 Methodology

The Entity was notified about the exercise on 20th November 2025. A sample of 20 procurement transactions was selected based on stratified random sampling using the Contracts Committee minutes, the contracts register, and monthly procurement and disposal reports. The audit commenced on 24th November 2025.

The exercise was conducted under the supervision of the Regional Manager. During the exercise, the team examined records and documents for each sampled procurement transaction. The team also reviewed the procurement plan for Financial Year 2024/25, as well as monthly procurement and disposal reports, among other documents and conducted physical verification of some selected projects.

On completion of data collection, members of the audit team met with various stakeholders such as the Accounting Officer, Contracts Committee members, Procurement and Disposal Unit staff, and user department representatives to discuss and get clarifications on some of the preliminary findings. A debrief meeting was held with the Accounting Officer to share the preliminary findings on 28th November 2025.

The Authority prepared a management letter, which was issued to the Entity on 13th January 2026, with a request to submit a management response by 23rd January 2026, which was officially submitted on 10th February 2026. The exit meeting was held on 11th February 2026. The procurement and disposal performance audit report presents the key findings and conclusions arising from the audit.

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 weaknesses 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, AND ATTENDANT REGULATIONS REGARDING THE PERFORMANCE OF THE PROCUREMENT STRUCTURES AND THE CONDUCT OF THE PROCUREMENT PROCESSES

2.1.1 Non-implementation of previous PPDA audit recommendations

Section 10 (1) (a) of the PPDA Act, Cap. 205, empowers the Authority to direct Procuring and Disposing Entities to take corrective action for persistent breaches of the PPDA Act, Cap. 205, regulations or guidelines.

The Entity failed to implement 20% of the PPDA audit recommendations, failing to address two of the ten recommendations from the previous audit for the Financial Year 2022/2023, as indicated in Table 4 below:

Table 4: Unimplemented previous PPDA recommendations

No.	Recommendation	PPDA Finding
1.	The Accounting Officer should ensure that all procurement transactions conducted are within the procurement plan except in cases of emergencies in accordance with Section 60 (10) of the PPDA Act, Cap. 205.	Not implemented
2.	The Accounting Officer should instruct the District Environmental Officer and the District Community Development Officer to always enforce Environmental, Social, Health and Safety Standards at project sites in accordance with Section 66 of the PPDA Act, Cap. 205.	Not implemented

Implication

Non-implementation of audit recommendations raises concerns about the Entity's commitment to improving its procurement processes, addressing identified risks, and ensuring accountability.

Management response

Management acknowledged the query and pledged to improve.

Recommendations

The Accounting Officer should:

1. Task the Contract Committee to always review and monitor the implementation of the Authority's recommendations during its meetings to improve the procurement system; and
2. Submit an implementation status report to the Authority within four months of receipt of the audit report in accordance with Section 10 (2) of the PPDA Act, Cap. 205.

2.1.2 Delayed submission of monthly procurement and disposal reports to the Authority

Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023, requires Procuring and Disposing Entities to submit monthly procurement and disposal reports to the Authority by the 15th day of the following month.

The Entity delayed submitting monthly reports to the Authority for eight months, with an average delay of 42 days, contrary to the above regulation. The delays in submission of monthly procurement and disposal reports to the Authority are indicated in Table 5 below:

Table 5: Delays in submitting monthly reports to the Authority

Reporting Month	Deadline for submission	Actual Submission Date	Delay period (working days)
July	15 th August 2024	14 th January 2025	109
August	15 th September 2024	15 th October 2024	22
November	15 th December 2024	14 th January 2025	22
January	15 th February 2025	28 th March 2025	30
February	15 th March 2025	23 rd July 2025	93
March	15 th April 2025	15 th May 2025	23
May	15 th June 2025	23 rd July 2025	28
June	15 th July 2025	23 rd July 2025	7
Average delay			41.75

Implication

Delayed submission of monthly procurement and disposal reports affects the Authority’s execution of its oversight mandate and also denies the Entity timely procurement and disposal advice from the Authority.

Management Response

Management acknowledged the query and attributed it to poor network coverage in the district. Management, however, noted improved network availability at the district headquarters due to a booster installation in Kibuku Town Council and pledged to comply in the future.

Authority’s Comment

The Authority acknowledges the management's response but emphasizes that it was management's duty to assist the Procurement and Disposal Unit by providing an alternative internet connection to ensure the timely submission of monthly reports. Therefore, the query was maintained.

Recommendations

The Accounting Officer should:

1. Submit monthly procurement and disposal reports to the Authority electronically using the e-reporting link by the 15th day of the following month in accordance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023; and
2. Plan and acquire an alternative internet connection for the PDU, such as the use of a MIFI as backup, to improve the timely submission of monthly reports.

2.1.3 Procurement planning and implementation

From the review of the Entity’s procurement plan for Financial Year 2024/2025 and monthly reports on procurement and disposal submitted, the Authority made the following findings:

(i). **Conducting procurements outside the approved procurement plan**

Section 60 (10) of the PPDA Act, Cap. 205, states that a procurement shall not be carried out outside the procurement plan except in cases of emergencies. Seven procurement transactions worth UGX 292,892,751 were conducted outside the consolidated procurement plan for the Financial Year 2024/2025, contrary to the above legal requirement. These procurements are indicated in Table 6 below:

Table 6: Procurements conducted outside the procurement plan

No	Subject of Procurement	Provider	Procurement Method	Amount (UGX)
1.	Procurement of a printer for the Planning Unit	Hendeya Investment Limited	Micro	2,630,000
2.	Construction of a 2-stance VIP Latrine at Kasozi Primary School	Works Department	Force account	44,096,201
3.	Establish a cassava demonstration site on herding post-harvest technology in Bweramule and Karugutu Sub-County	Principal Agricultural Officer	Force Account	4,200,000
4.	Collection of revenue from various revenue centres	Various bidders	Open Domestic Bidding	228,536,550
5.	Fish powder making technology in Nombe Sub-County	Fisheries Officer	Force Account	2,630,000
6.	Black Soldier Technology for protein feed production for poultry and fish in Karugutu Town Council	Kule Nowasi and Eric Maate	Force Account	5,000,000
7.	Establish a cassava demonstration site using the clippers post-harvest technology in Karugutu Sub-County	Matayo Kighuliro Syamukehene Liver Son	Force Account	5,800,000
Total				292,892,751

Implications

1. Procuring outside the plan compromises the effectiveness of procurement planning, potentially diverts resources to non-essential activities and could result in domestic arrears.
2. The procurement plan is treated as a mere compliance requirement, rather than a strategic tool for delivering timely and essential services to the community.

Management Response

Management acknowledged the query and pledged to improve.

Recommendations

1. The User Departments should regularly review and update their procurement plans quarterly, or as needed, and submit them to the Procurement and Disposal Unit for consolidation and approval by the Contracts Committee before implementing any changes in accordance with Section 36 (2) of the PPDA Act, Cap. 205.
2. The Accounting Officer should approve procurement requisitions for only planned items unless an emergency arises in accordance with Section 60 (10) of the PPDA Act, Cap. 205.

(ii). Procurement transactions not reported 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.

The Entity did not report 10 procurement activities worth UGX 342,506,289 undertaken in its monthly reports to the Authority, contrary to the above regulation. The unreported procurement transactions are listed in Table 7 below:

Table 7: Procurement transactions not reported to the Authority

No	Subject of Procurement	Amount (UGX)
1.	Renovation of a 2-classroom block at Ibanda Primary School	44,096,201
2.	Construction of a 2-stance VIP Latrine at Kasozi Primary School	
3.	Upgrade of the Kibira borehole to a solar-powered system	11,664,378
4.	Establish a cassava demonstration site on herding post-harvest technology in Bweramule and Karugutu Sub-County	4,200,000
5.	Acquire dental equipment for Karugutu and Rwebisingo Health Center IVs	16,080,000
6.	Construction of medical and placenta pits at Butungama Health Center III	24,499,160
7.	Collection of revenue from various revenue centers	228,536,550
8.	Fish powder making technology in Nombe Sub-County	2,630,000
9.	Black Soldier Technology for protein feed production for poultry and fish in Karugutu Town Council	5,000,000
10.	Establish a cassava demonstration site using the clippers post-harvest technology in Karugutu Sub-County	5,800,000
Total		342,506,289

Implication

This compromises the principles of transparency and accountability in the Entity, increasing the risk of procurement fraud without sufficient procurement controls in place.

Management response

Management acknowledged the query and pledged to improve.

Recommendation

The Head Procurement and Disposal Unit should prepare comprehensive monthly reports, verified by the Contracts Committee against procurement plans, minutes, and financial records, and submit to PPDA via the E-Reporting Link by the 15th of the following month in accordance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023.

(iii). Failure to fully implement all planned procurements

Section 60 (2) and (7) of the PPDA Act, Cap. 205 requires rational planning, regular reviews and updates to the procurement plan wherever necessary.

Ntoroko District Local Government implemented 82% of the planned procurements worth UGX 2,712,275,376, 18% of its procurement plan worth UGX 578,847,196 was not implemented, which denied service delivery to its beneficiaries, contrary to the above legal requirement. These non-implemented procurements are indicated in Table 8 below:

Table 8: Planned procurements not implemented

No.	Procurement Category	Procurement Method	Estimated Cost
1.	Compound cleaning at the district headquarters	Micro- procurement	3,000,000
2.	Construction of a 5-stance VIP latrine at Butungama Primary School	Quotations Method	35,000,000
3.	Construction of a general ward at Bwelamule Health Center III	Quotations Method	31,693,290
4.	Construction of a packing yard in Kanara Town Council	Quotations Method	15,000,000
5.	Internal finishes of the Karugutu Town Council administration block	Quotations Method	16,411,000
6.	Maintenance of IFMS equipment	Micro Procurement	7,500,000
7.	Periodic Maintenance of Butungama Masojo Road and Rwebisengo Sub-County roads	Quotations Method	22,820,896
8.	Plastering of the Kanara town council administration block	Quotations Method	20,000,000
9.	Procurement of utilities (electricity bills and data subscription)	Micro Procurement	13,200,000
10.	Renovation of a staff house at Kasungu primary school, a 2-classroom block at Kiranga primary school and a maternity ward at Ntoroko Health Center III	Quotations Method	65,093,776
11.	Supply and installation of public solar lights	Quotations Method	9,000,000
12.	Supply and installation of a solar backup system to the cold chain of the production department	Quotations Method	18,500,000
13.	Supply of dust bins in Rwebisengo Town Council	Micro Procurement	3,000,000
14.	Supply of protective wear/gear	Micro Procurement	4,000,000

No.	Procurement Category	Procurement Method	Estimated Cost
15.	Supply of small office/cleaning equipment	Micro Procurement	11,500,000
Total			275,718,962

Table 9 below shows the procurement plan implementation rate:

Table 9: Procurement plan implementation rate

Total procurement plan value inclusive VAT (UGX)	3,291,122,572
Total procurement spends value inclusive VAT (UGX)	2,712,275,276
Procurement Plan Implementation Rate	82%
Procurement Plan Implementation Variance (UGX)	578,847,196

Implication

Inadequate implementation of the procurement plan may lead to inefficient use of resources, negative impact on the Local Government operations and service quality, as well as denied service delivery to the intended beneficiaries.

Management response

Management acknowledged the query and pledged to improve.

Recommendation

The Accounting Officer should regularly review and update the procurement plan as well as improve budget monitoring to facilitate timely implementation and improved performance in accordance with Section 60 (7) of the PPDA Act, Cap. 205.

2.1.4 Late initiation of procurement transactions

Section 77 of the PPDA Act, Cap. 205, which requires each stage of the procurement process to be completed within the period prescribed.

Six procurement transactions worth UGX 1,265,410,580 were initiated late, contrary to the above legal requirement. The average delay was 74 working days, as indicated in Table 10 below:

Table 10: Delayed procurements at initiation

No.	Subject of procurement	Contract value	Plan initiation date	Initiation date	Delays in working days
1.	Supply of gravel along Kaatiti-Kanara Road and Bugando-Sasa Road	45,382,000	6 th January 2025	28 th May 2025	103
2.	Construction of OPD block at Rwangara (Butungama)	395,053,274	30 th July 2024	27 th March 2025	173
3.	Construction of a 5-stance VIP latrine at Itojo trading centre	16,991,000	20 th August 2024	13 th September 2024	19

No.	Subject of procurement	Contract value	Plan initiation date	Initiation date	Delays in working days
4.	Fencing the Veterinary land in Rwebisengo	14,299,240	15 th January 2025	13 th February 2025	22
5.	Construction of a loading ramp at Kibuku livestock	12,014,052	15 th January 2025	13 th February 2025	22
6.	Supply of office stationery & equipment	10,425,300	15 th January 2025	5 th June 2025	102
Total		494,164,866	Average		74

Implication

Late initiation causes delays, impacting service delivery.

Management response

Management acknowledged the query and attributed the delay to the time taken by the Engineers to assess and prepare project designs and Bills of Quantities.

Recommendation

User Departments should plan, facilitate and engage subject matter experts to create project designs, drawings, specifications, and Bills of Quantities promptly and use this information to inform budgeting and initiate procurement without delays in accordance with Section 51 of the PPDA Act, Cap 205.

2.1.5 Failure to incorporate the Environmental Health and Safety requirements in specifications & Bills of Quantities

Regulation 34 (5) of the PPDA (Rules and methods for the Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023 states that the statement of requirements shall, where applicable, be environmentally and socially responsive.

Nine procurement transactions worth UGX 858,343,254 were initiated with insufficient provision for Environmental, Social, Health and Safety requirements in the specifications and Bills of Quantities contrary to the above regulation. These procurements are indicated in Table 11 below;

Table 11: Procurements with insufficient Specifications & Bills of Quantities

No	Subject of procurement	Amount	PPDA Finding
1.	Extension of piped water to Kijweka and KaKindo	87,300,000	The Bills of Quantities attached to the requisition form (Form 5) included social and environmental safeguards but did not provide detailed specifications for ESHS activities, such as the number and species of
2.	Rehabilitation of five boreholes	24,640,033	
3.	Construction of a rainwater harvesting system	21,301,800	
4.	Construction of a 2-stance VIP latrine at Itojo trading center	16,991,000	

No	Subject of procurement	Amount	PPDA Finding
5.	Construction of a 5-stance at Murambi Primary school	33,685,180	grass and trees to be planted or plans for restoring barrow pits.
6.	Rehabilitation of two spring wells in Nombe Sub-County	8,080,186	
7.	Rehabilitation of Ibanda Bridge in Karugutu Town Council	134,674,223	Environmental safeguard requirements were not incorporated in the bills of quantities.
8.	Rehabilitation of Kyobe Bridge	486,288,832	Items in the bills of quantities lacked detailed specifications; only generic specifications were mentioned, including allowances for provisional sums related to working drawings, design approvals, and environmental and social management measures, but without specific details.
9.	Supply of gravel along the Kaatiti-Kanara Road and Bugando-Sasa Road	45,382,000	There were no provisions for the restoration of borrow pits for the gravel in the bills of quantities, a key ESHS measure.
Total		858,343,254	

Implication

Failure to implement environmental and social mitigation measures exposes site occupants, project beneficiaries and local communities to risks such as environmental degradation, climate change and diseases.

Management response

Management acknowledged the query and pledged to improve.

Recommendation

The Environmental Officer and Community Development Officer should develop specifications for Environmental, Social, Health, and Safety mitigation measures identified during screening, and include these in the statement of requirements for implementation and monitoring in accordance with Regulation 34 (5) of the PPDA (Rules and methods for the Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

2.1.6 Issuance of poorly drafted solicitation documents with inadequate requirements

Section 67 (1) of the PPDA Act, Cap. 205, states that the Procuring and Disposing Entity shall use the standard documents provided by the Authority as models for drafting all solicitation documents for each procurement or disposal requirement.

Inadequate solicitation documents were issued in four procurement processes worth UGX 88,790,232, with issues such as the issuance of phased-out documents by the Authority as per circular No. 5 of 2019 and unclear bid validity periods contrary to the above legal requirement. These procurement transactions are indicated in Table 12 below;

Table 12: Procurements with inadequate solicitation documents

No	Subject of Procurement	Amount (UGX)	Findings
1.	Supply of furniture to Bweramule Sub-County and the primary school of Budiba, Ntoroko, and Nombe	26,100,000	Failure to state the exact bid validity expiry date. The bidding document stated that bids must be valid for 14 days.
2.	Construction of a 2-stance VIP latrine at Itojo Trading Center	16,991,000	Use of an outdated bidding document: <ul style="list-style-type: none"> • A phased-out 2005 PPDA standard bidding document for works under open and restricted bidding methods was still issued to bidders, despite being phased out by the Authority per circular No. 5 of 2019. • Failure to state the exact bid validity expiry date. ITB 17.1 of the bidding document stated that bids must be valid for 90 working days. The exact date of the bid validity expiry was not stated.
3.	Construction of Loading Ramp at Kibuku Livestock Market	12,014,052	
4.	Construction of a 5-stance at Murambi Primary school	33,685,180	
Total		88,790,232	

Implication

There is a risk of bidders preparing non-responsive bids, which also leads to the procurement of items that do not meet the users' requirements.

Management response

Management acknowledged the query and pledged to improve.

Recommendations

- The Contracts Committee should review bidding documents to confirm they specify the exact bid validity expiry date in accordance with Regulation 62 (1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.
- The Procurement and Disposal Unit should use the revised Standard Bidding Documents as outlined in Circular No. 6 of 2025, available on the Authority's website, as templates for creating all solicitation documents for all procurement or disposal needs, in accordance with Section 67 (1) of the PPDA Act, Cap. 205.

2.1.7 Low bidder participation

Section 49 of the PPDA Act, Cap. 205 emphasizes the need to maximize competition in all procurement and disposal processes to achieve value for money.

There was low bidder participation in five procurement transactions worth UGX 451,672,812, with an average of two bids received per transaction, contrary to the above legal requirement as indicated in Table 13 below:

Table 13: Procurements with low bidder participation

No	Subject of procurement	Amount (UGX)	Method of procurement	No. of prequalified bidders per category	Minimum number of providers to be shortlisted for the procurement method	Number of bidders invited/bids issued	No. of bids received
1.	Construction of OPD block at Rwangara (Butungama)	395,053,274	Open Domestic Bidding	Open to all	Open to all	6	2
2.	Supply of furniture to Bweramule Sub-County and the primary school of Budiba, Ntoroko, and Nombe	26,100,000	Request for Quotation	1	6	1	1
3.	Construction of a loading ramp at the Kibuku livestock market	12,014,052	Request for Quotation	20	6	4	2
4.	Rehabilitation of two spring wells in Nombe sub-county	8,080,186	Request for Quotation	20	6	4	2

No	Subject of procurement	Amount (UGX)	Method of procurement	No. of prequalified bidders per category	Minimum number of providers to be shortlisted for the procurement method	Number of bidders invited/bids issued	No. of bids received
5.	Supply of office stationery & equipment	10,425,300	Request for Quotation	1	6	1	1
Total		451,672,812		Average			2 bids

Implication

The low bidder participation compromises the achievement of value for money in the Local Government's procurement processes.

Management response

Management acknowledged the query and pledged to organize a Baraza to get feedback from bidders.

Recommendation

The Accounting Officer should enhance bidder engagement through barazas, conferences, pre-bid meetings, site visits and timely advertised prequalification processes in order to attract qualified bidders and enhance competition within the Entity in accordance with Section 49 of the PPDA Act, Cap. 205.

2.1.8 Anomalies during the evaluation of bids

Regulation 17 (1) of the PPDA (Evaluation) Regulations 2023 states that for the preliminary examination, the Evaluation Committee shall verify the accuracy, validity and authenticity of the documents submitted by a bidder. Regulation 19 (4) of the PPDA (Evaluation) Regulations 2023 states that a bid that is not substantially responsive to the minimum requirement of the detailed evaluation shall be rejected at the detailed evaluation stage.

The Evaluation Committees did not adhere to the set evaluation criteria and neither did they carry out due diligence of documents submitted by bidders in seven procurements worth UGX 513,787,605, contrary to the above regulations. This resulted in the award of contracts to non-responsive bidders indicated in Table 14 below:

Table 14: Procurement processes with evaluation anomalies

No.	Subject of procurement	Amount (UGX)	PPDA Findings
1.	Construction of OPD block at Rwangara (Butungama)	395,053,274	Buvaro Investments Limited was notified of the arithmetic error corrections made to their bid worth UGX 10,500,000 on 2 nd September 2024, after the evaluation report was signed on 30 th August 2024, making the acceptance of changes a mere formality.
2.	Supply of gravel along Kasungu-Kimara Road	291,00,000	Eligibility criteria requirements, including a trading license, certificate of registration, and payment of taxes, were not evaluated.
3.	Supply and installation of culverts along the Kachwamba Itale road	20,760,000	
4.	Supply of gravel along the Kaatiti-Kanara Road and Bugando-Sasa Road	45,382,000	Eligibility criteria requirements, including a trading license, certificate of registration, and payment of taxes, were not evaluated. Passing a non-compliant bidder Kibiito Civil Works Limited, the best evaluated bidder for the supply of gravel worth UGX 41,382,000, did not have a tax clearance certificate.
5.	Construction of a rainwater harvesting system	21,301,800	Submission of falsified documents Mwimu Engineering Works Limited, the Best Evaluated Bidder, submitted a falsified Tax Clearance Certificate (KA05240117618) with altered issuance dates and tax periods.
6.	Fencing the Veterinary land in Rwebisengo	14,299,240	
7.	Construction of a 2-stance VIP latrine at Itojo trading center	16,991,000	Passing a non-compliant bidder Cynomentra Services Limited advanced past the preliminary evaluation stage, although it did not submit a valid Tax Clearance Certificate, which was a requirement for eligibility.
Total		513,787,605	

Implications

- Unfair contract award decisions may occur, jeopardizing the Entity's value for money due to compromised competition and transparency in procurement processes.
- Submission of falsified documentation amounts to a breach of the ethical code of conduct of providers, which undermines the principles of ethics.

Management Response

The Evaluation Committees would not manage to verify some of the bid documents, like tax clearance certificates, due to the poor network in the district. I have brought this to the attention of the Head Procurement and Disposal Unit as well as the Contracts Committee to ensure that evaluation committees thoroughly evaluate and seek clarity from the bidders before recommending them for award of contracts.

Authority's comment

The Authority noted management's response, but still found it insufficient. Poor network connectivity does not waive the statutory obligation to conduct a thorough evaluation and conduct due diligence on documents submitted by bidders. Therefore, the query was maintained.

Recommendations

1. The Evaluation Committee should:
 - a) Strictly adhere to the evaluation criteria stated in the bidding documents, reject non-responsive bids and document evaluation processes thoroughly in accordance with Regulation 19(4) of the PPDA (Evaluation) Regulations 2023;
 - b) Verify the authenticity and validity of the bidder's documents and obtain clarification from issuing authorities and bidders where necessary before completing the evaluation and recommending a contract for award in accordance with Regulation 7 (2) (a) of the PPDA (Evaluation) Regulations, 2023.
2. The Authority will initiate suspension proceedings against Mwimu Engineering Works Limited for breaching the Code of Ethics in accordance with Section 128 of the PPDA Act, Cap. 205.

2.1.9 Delayed approval of evaluation reports

Regulation 7 (3) of the PPDA (Procuring and Disposing Entities) Regulations, 2023, requires the Contracts Committee to make a decision within 10 working days of a submission from the Procurement and Disposal Unit.

The Contracts Committee took an average of 36 working days to approve evaluation reports for 10 procurement processes worth UGX 580,984,558, contrary to the above regulation. These procurement transactions are indicated in Table 15 below:

Table 15: Procurements with delayed contracts Committee approvals

No	Subject of procurement	Amount UGX	Evaluation report signed date	Date of CC approval	Delay Period (working days)
1.	Construction of a 5-stance at Murambi Primary school	33,685,180	3 rd October 2024	6 th November 2024	25 days

No	Subject of procurement	Amount UGX	Evaluation report signed date	Date of CC approval	Delay Period (working days)
2.	Construction of a 2-stance VIP latrine at Itojo trading center	16,991,000	24 th October 2024	2 nd December 2024	28 days
3.	Rehabilitation of two spring wells in Nombe Sub-County	8,080,186	24 th October 2024	2 nd December 2024	28 days
4.	Construction of a rainwater harvesting system	21,301,800	23 rd October 2024	10 th February 2025	79 days
5.	Plumbing and electrical works at the district headquarters	42,713,100	20 th November 2024	10 th February 2025	59 days
6.	Extension of piped water to Kijweka and Kakindo	87,300,000	24 th January 2025	12 th May 2025	77 days
7.	Supply and installation of ICT equipment, science equipment and Chemical Reagents to Kibuku and Butungama Seed Schools	318,500,000	5 th February 2025	13 th March 2025	27 days
8.	Fencing the Veterinary land in Rwebisengo	14,299,240	9 th April 2025	12 th May 2025	24 days
9.	Construction of a loading ramp at Kibuku livestock market	12,014,052	10 th April 2025	12 th May 2025	23 days
10.	Supply of furniture to Bweramule Sub-County and the primary schools of Budiba, Ntoroko, and Nombe	26,100,000	7 th October 2024	6 th November 2024	23 days
Total		580,984,558	Average delay period		36 days

Implication

The 36-day average for Contracts Committee approvals hinders the procurement cycle, causes late contract signings, service delays and potential penalties.

Management Response

The delays were caused by limited funding to facilitate the Contracts Committee's sittings for every project, which is quite expensive vis-à-vis the several other commitments the committee members carry. However, Management will ensure that the council increases funding for the committees to improve the frequency of their sittings in relation to the number of projects.

Authority's comment

The Authority maintained the query because the Contracts Committee did not batch and schedule procurement requirements to handle multiple transactions at once. Contracts Committee meetings were held, but completed evaluation reports were not handled promptly.

Recommendation

The Secretary of the Contracts Committee should collaborate with the Procurement and Disposal Unit to plan and schedule procurement submissions effectively to enable the Contracts Committee address multiple requirements in a single sitting and make decisions on submissions within ten working days in accordance with Regulation 7 (3) of the PPDA (Procuring and Disposing Entities) Regulations, 2023.

2.1.10 Non-compliance with the Notice of Best Evaluated Bidder display requirements

Regulation 3 (1) of the PPDA (Contracts) Regulations 2023, which requires notices to be displayed within five working days after the Contracts Committee's award decision for a duration of ten working days.

The Best-Evaluated Bidder Notices for three procurements totaling UGX 471,451,554 were posted either late or for less than the required ten days, contrary to the above regulation. These procurements are indicated in Table 16 below:

Table 16: Procurement transactions with non-compliant best-evaluated bidder notices

No	Subject of procurement	Amount UGX	PPDA Finding
1.	Construction of OPD block at Rwangara (Butungama)	395,053,274	Delayed display of Notice of Best Evaluated Bidder: Although the Contracts Committee made its award decision on 12 th September 2024, the notice of best evaluated bidder was displayed on 24 th September 2024, which was 10 days later, contrary to Regulation 3(1) of the PPDA (Contracts) Regulations 2023, which mandates display of the notice within 5 working days of the decision.
2.	Plumbing and electrical works at the district headquarters	42,713,100	Insufficient display of the Notice of Best-Evaluated Bidder The notice of best evaluated bidder was displayed for eight working days from 10 th to 18 th February 2025, contrary to the required 10 working days as per Regulation 3 (1) of the PPDA (Contracts) Regulations, 2023.

No	Subject of procurement	Amount UGX	PPDA Finding
3.	Construction of a 5-stance at Murambi Primary school	33,685,180	Insufficient display of the Notice of Best-Evaluated Bidder The notice of best evaluated bidder was displayed for seven working days from 6 th to 14 th November 2024, contrary to the required 10 working days as per Regulation 3 (1) of the PPDA (Contracts) Regulations, 2023.
Total		471,451,554	

Implication

Insufficient and delayed display of the Notice of BEB obstructs timely application for administrative review by bidders and fosters unethical practices within the Entity.

Management Response

Management acknowledged the query and pledged to improve.

Recommendation

The Procurement and Disposal Unit should display and distribute the best evaluated bidder notices to all participating bidders within five working days of the Contracts Committee's award decision, maintaining the display for ten working days in accordance with Regulation 3 (1) of the PPDA (Contracts) Regulations 2023.

2.1.11 Signing contracts after the bid validity period had expired

Regulation 6 (1) (c) of the PPDA (Contracts) Regulations 2023 mandates the Accounting Officer to sign contracts with providers whose bids are still valid. Four contracts worth UGX 285,219,292 were signed after their bid validity period had expired, contrary to the above Regulation. These contracts are indicated in Table 17 below:

Table 17: Contracts signed against expired bids

No	Subject of procurement	Amount	Provider	Bid validity expiry date	Contract signature date
1.	Extension of piped water to Kijweka and Kakindo	87,300,000	Kake Corporates Limited	7 th March 2025	27 th May 2025
2.	Plumbing and electrical works at the district headquarters	42,713,100	Kake Corporates Limited	13 th February 2025	18 th February 2025
3.	Construction of a rainwater harvesting system	21,301,800	Mwimu Engineering Works Limited	16 th January 2025	18 th February 2025
4.	Supply of medical equipment to Bweramule HC III	133,904,392	Bresun Enterprises (U) Limited	30 th January 2025	17 th March 2025
Total		285,219,292			

Implication

This implies that contracts were signed against expired bids. Consequently, these contracts were null and void.

Management Response

Management acknowledged the query and pledged to improve.

Recommendations

The Accounting Officer should:

1. Request bidders in writing to extend the validity period of their bids before the expiry, where delays occur in accordance with Regulation 62 (5) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023; and
2. Sign contracts only with the providers whose bids are valid in accordance with Regulation 6(1) (c) of the PPDA (Contracts) Regulations, 2023.

2.2 COMPLIANCE OF THE ENTITY'S DISPOSAL PROCESSES WITH THE PROVISIONS OF THE PPDA ACT, CAP. 205 AND PPDA (DISPOSAL) REGULATIONS 2023

Regulation 2 (4) of the PPDA (Disposal) Regulations 2023 states that, in order to reduce the administration and transaction costs, a Procuring and Disposing Entity shall dispose of as many public assets as possible at a given time, where the public auction disposal method is to be used.

The entity followed Regulation 2(4) of the PPDA (Disposal) Regulations 2023 by disposing of multiple assets at once using the public auction method, cutting costs. Obsolete assets identified by the Chief Mechanical Engineer and valued by the Chief Government Valuer were auctioned off publicly, earning UGX 43,730,000. Disposal and valuation reports were provided. The disposed assets are indicated in Table 18 below:

Table 18: List of disposed obsolete assets

Lot No.	REG NO.	MAKE	AMOUNT PAID
1.	UG3222R	Mitsubishi L200	14,000,000
2.	UG4622M	Toyota Hilux	13,500,000
3.	UG2279M	Nissan H/Body	4,100,000
4.	UG1192R	Nissan Patrol	2,000,000
5.	UG4692M	Yamaha Motorcycle	1,100,000
6.	UG2149A	Suzuki Motorcycle	300,000
7.	UG2380R	Honda Motorcycle	340,000
8.		Yamaha Motorcycle	750,000
9.		Yamaha Motorcycle	200,000
10.		Yamaha Motorcycle	200,000
11.		Yamaha Motorcycle	200,000
12.		Honda Motorcycle	370,000
13.	LG0073-05	Yamaha Motorcycle	100,000
14.	LG011-093	JMC Pick Up D/C	4,500,000
15.	1PC	Photocopier	100,000
	1PC	Printer Ricoh	

Lot No.	REG NO.	MAKE	AMOUNT PAID
16.	4PCS	Scanner	200,000
17.	2PCS	Monitor	210,000
	2PCS	CPU	
	1PC	Keyboard	
18.	2PCS	Batteries	50,000
	1PC	APC	
	1PC	Stabilizer	
19.	1PC	Chairs	120,000
	1PC	3NO.Wooden with Cushions	
	1PC	Broken Table	
	1PC	Metallic With Headrest	
	1PC	2Desktops	
20.	1PC	Uni-Pot	600,000
21.	52PCS	Old tyres	200,000
22.	1PC	Old delivery bed	510,000
23.	3PCS	Bed screens	
24.	2PCS	Baby Container	
25.	5PCS	Metallic windows	
26.	2PCS	Stretchers	
27.	2PCS	Weighing scales	
28.	20PCS	Hand Wash Stands	
29.	1PC	Wooden window	
30.	1PC	Wheel Chair	
31.	1PC	Height Boards	
32.	1PC	Sink	
33.	1PC	Work station	
34.	1PC	Delivery bed metallic with mattress	
35.	1PC	Delivery bed metallic with mattress	
36.	1PC	HP Monitor	
37.	1PC	HP Keyboard	
38.	1PC	HP CPU	
39.		Assorted Scrap	80,000
Grand Total			43,730,000

Appreciation

The Authority appreciates the Entity's efforts to dispose of its obsolete assets.

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

2.3.1 Failure to prepare contract management plans by contract managers

Regulation 50 (3) of the PPDA (Contracts) Regulations 2023, which mandates the use of Form 49 for plan preparation and submission to the Procurement and Disposal Unit for monitoring.

Contract managers failed to prepare contract management plans for three procurement transactions worth UGX 847,457,666, contrary to the above regulation. These procurements are indicated in Table 19 below:

Table 19: Procurements lacking contract management plans

No.	Subject of procurement	Amount
1.	Supply and installation of ICT equipment, science equipment and Chemical Reagents to Kibuuku and Butungama seed schools, Lot I	318,500,000
2.	Construction of OPD block at Rwangara (Butungama)	395,053,274
3.	Supply of medical equipment to Bweramule HC III	133,904,392
Total		847,457,666

Implication

Absence of Contract Management Plans can lead to untracked contract milestones, budgets, and timelines, resulting in delays and financial waste.

Management Response

Contract management plans are being prepared as attached for verification.

Authority's Comment

No contract management plans were submitted for verification for the above projects; therefore, the query was maintained.

Recommendation

User Departments should monitor and manage projects against a well-prepared contract implementation plan to have both the Entity and the Contractors perform the contract in accordance with the terms and conditions specified in the contract in line with Regulation 52 (1) (b) of the PPDA (Contracts) Regulations 2023.

2.3.2 Unapproved changes to key personnel during contract execution

Clause 14.1 of the General Conditions of Contract in the bidding document requires the project manager's approval of any personnel replacements.

Buwaro Investments Limited, the contractor for the construction of an OPD at Rwangara (Butungama) worth UGX 395,053,274, changed key personnel without the Entity's approval, contrary to the above requirements. These changed personnel are indicated in Table 20 below;

Table 20: Unapproved changes to key personnel during contract execution

No.	Subject of procurement	Amount	Position	Personnel in the Bid document	Unapproved Personnel that executed the contract
1.	Construction of OPD block at Rwangara (Butungama)	395,053,274	Project Manager/Contract Manager	Mr. Titus Nuwamanya	Mr. Timothy Nuwamanya
			Site Engineer	Mr. Edison Byamukama	Mr. Alozious Beihangana
			Health & Safety Officer	Ms. Sheba Ndagire	Mr. Simon Kato
Total		395,053,274			

Implication

Unapproved changes to key personnel during contract execution increase the risk of unqualified individuals performing the work, leading to shoddy work and failure to achieve value for money.

Management Response

Management acknowledged the query and pledged to improve.

Recommendation

User Departments should confirm that Contract Managers obtain Contracts Committee approval before permitting contractors to replace key personnel, ensuring that replacements meet or exceed the original qualifications in accordance with Clause 14.1 of the General Conditions of Contract.

2.3.3 Allowances paid to the non-beneficiaries

Regulation 49 of the PPDA (Contracts) Regulations, 2023 states that payments under a contract must be made only in the provider's name unless a written request from the provider specifies a different recipient.

Allowances worth UGX 25,883,750 for masons, field operators and drivers for works along Kasungu and Kanara roads were paid to Force Account Managers rather than directly to the beneficiaries, contrary to the above legal requirement. These irregularly paid allowances are indicated in Table 21 below:

Table 21: Allowances not directly paid to the beneficiaries

No.	Description	Name of personnel	Amount
1.	Facilitation allowances for masons and security guards for spot gravelling and drainage works on Kimara - Kasungu Road.	Mr. Moses Mutegeki	3,350,000
2.	Facilitation for administrative allowances for spot gravelling and drainage works on Kasungu - Kimara Road.		4,456,000

No.	Description	Name of personnel	Amount
3.	Field operators and drivers' allowances for rehabilitation works along Kasungu - Kimara Road.		4,530,000
4.	Additional labour for repair works on the collapsed section of Harukoba bridge along Rwebisengo-Kasungu Kimara Road.		2,917,750
5.	Allowances for road works along Katiti-Kanara Road in Kajweka Parish, Kanara S/C.	Mr. Jonathan Bananuka	4,000,000
6.	Allowances for Road works along Katiti-Kanara Road in Kajweka Parish, Kanara S/C.		2,294,000
7.	Allowances for Road works along Katiti-Kanara Road in Kajweka Parish, Kanara S/C.		4,336,000
Total			25,883,750

Implication

Not paying allowances directly to beneficiary's risks diversion of funds by Entity staff, which can deny masons, operators, or drivers their due allowances and potentially lead to work stoppages or decreased productivity.

Management Response

Management acknowledged the query and explained that during the previous financial year 2023/2024, allowances were disbursed via the e-cash system. However, the Force Account Manager encountered challenges in supervising operators, as some were absent under the guise of illness, while others lacked facilitation during project implementation, complicating management efforts. The alternative method of fund control by the Force Account Manager provided better cash availability during project execution.

Authority's Comment

The Authority noted the management response, but still found it insufficient. The management's response showed significant shortcomings in contract management and oversight. Issues like absenteeism and insufficient support for field staff emphasize the need for better supervision. Management is urged to formalize and enhance oversight frameworks and to ensure prompt support for project personnel. The query was maintained.

Recommendation



The Accounting Officer should streamline the payment process to ensure that all allowances for road works under the force account mechanism are disbursed consistently to beneficiaries (e.g., weekly via the e-cash system upon completion of tasks in accordance with Regulation 49 of the PPDA (Contracts) Regulations, 2023.




2.3.4 Lack of Environmental, Social, Health and Safety Safeguards (ESHS)

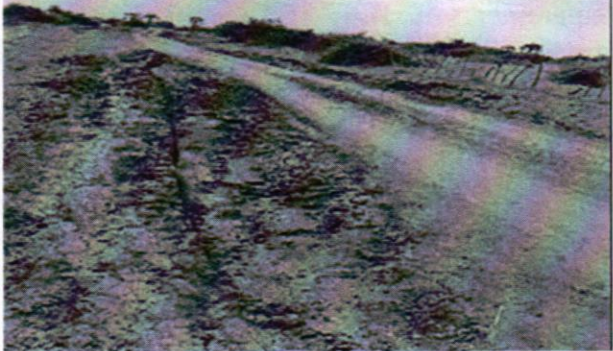
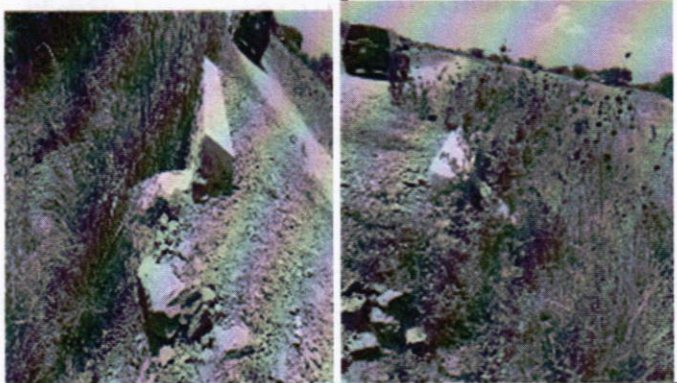
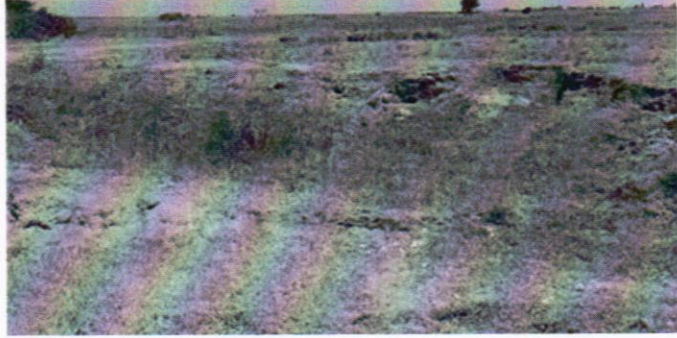
Section 66 of the PPDA Act, Cap. 205 mandates sustainable procurement that considers environmental protection, social inclusion, and innovation.

The Entity did not incorporate or implement ESHS in seven procurement transactions worth UGX 1,170,000,420, contrary to the above legal requirement. There were photographs of workers and visitors on site not wearing any Personal Protective Gear, poor waste disposal and unrestored borrow pits as indicated in Table 22 below:

Table 22: Procurements ESHS Safeguards not implemented

No	Subject of procurement	Amount UGX	PPDA Finding
1.	Rehabilitation of Ibanda Bridge in Karugutu Town Council	134,674,223	Environmental safeguard requirements were not incorporated in the bills of quantities.
2.	Rehabilitation of Kyobe Bridge	486,288,832	The progress report omitted details on the implementation of the environmental and social management plan, which should address site decommissioning, clearance of channel diversions, supply of tree seedlings to nearby homesteads, construction of a pit latrine on site, installation of road signage, and restoration of borrow pits.
3.	Construction of a rainwater harvesting system	21,301,800	The status report dated 15 th April 2025 showed workers without Personal Protective Equipment such as helmets, overalls, reflectors and gloves.  
4.	Extension of piped water to Kijweka and Kakindo	87,300,000	Rubbish was littered around the water collection tap

No	Subject of procurement	Amount UGX	PPDA Finding
			
5.	Construction of OPD block at Rwangara (Butungama)	395,053,274	<p data-bbox="767 786 1442 891">Visitors were photographed on site without Personal Protective Equipment during the site visit held on 26th March 2025.</p>  <p data-bbox="767 1151 1442 1223">Site cleaning was not undertaken, as shown in the picture below.</p> 
6.	Supply of gravel along Kasungu-Kimara Road	291,00,000	<ul data-bbox="767 1525 1442 1700" style="list-style-type: none"> • Only 5km of the 10.5km road stretch was graveled. Sections of the road were still impassable during the rainy season, as noted from the physical verification conducted on 26th November 2025.

No	Subject of procurement	Amount UGX	PPDA Finding
			 <ul style="list-style-type: none"> • There was no sign of trees being planted and culvert sections needed periodic maintenance. 
7.	Supply of gravel along the Kaatiti-Kanara Road and Bugando-Sasa Road	45,382,000	<p>There were no provisions for the restoration of borrow pits for the gravel in the bills of quantities.</p>  <p>Unrestored barrow pit along Katiti-Kanara Road</p>
Total		1,170,000,420	

Implication

This exposes site occupants, project beneficiaries, and surrounding communities to harmful consequences, including environmental degradation, climate change, ecosystem destruction, air pollution, resource depletion, diseases like HIV/AIDS, and accidents.

Management Response

Management acknowledged the query and pledged to improve.

Recommendation

User Departments should include comprehensive Environmental, Social, Health and Safety requirements in Bills of Quantities and track ESHS issues in progress reports to enhance sustainability in accordance with Section 66 of the PPDA Act, Cap 205.

2.3.5 Delayed contract execution

Section 77 of the PPDA Act, Cap 205, requires each stage of the procurement process to be completed within the period prescribed. Contractors did not complete projects within the contractual time frame in four procurements worth UGX 183,615,611, contrary to the above legal requirement. The average delay was 56 calendar days, as indicated in Table 23 below:

Table 23: Procurements with delays at contract implementation

No.	Subject of Procurement	Amount (UGX)	Contract signing date	Intended contract completion date	Actual completion date	Delay period (calendar days)
1.	Rehabilitation of two spring wells in Nombe sub-county	8,080,186	18 th December 2024	17 th February 2025	20 th March 2025	31
2.	Supply of medical equipment to Bweramule HC III	133,904,392	17 th March 2025	16 th August 2025	28 th September 2025	30
3.	Construction of a 2-stance VIP latrine at Itojo Trading Center	16,991,000	18 th December 2024	26 th January 2025	18 th May 2025	80
4.	Rehabilitation of five boreholes	24,640,033	15 th November 2024	15 th February 2025	12 th June 2025	84
Total		183,615,611	Average			56

Implication

Delayed contract implementation leads to the delayed delivery of much-needed services to the intended beneficiaries and is a sign of inefficiency of the procurement function.

Management Response

Delayed contract implementation for the mentioned projects was caused by impassability of the access roads to the projects due to heavy rains, coupled with the terrain of Ntoroko, which made access to materials very difficult.

Authority's Comment

The Authority maintained the query because the management response failed to provide evidence linking heavy rains to the delays and the specific hours lost each day.

Recommendation

User Departments should submit progress reports to the Accounting Officer and Procurement Unit, including photos and details of hours lost due to rainfall or other factors, in accordance with Regulation 52 (3) (1) (g) of the PPDA (Contracts) Regulations, 2023.

2.3.6 Procured assets not in use

Section 51 of the PPDA Act, Cap. 205 requires all procurement and disposal transactions to be conducted in a manner that promotes economy, efficiency and value for money.

ICT equipment worth UGX. 318,500,000, which was supplied by Sandrax Lab Tech Solutions Ltd on 10th June 2025, was not in use and was kept at the District Head Quarters because of the delayed completion of Kibuuku and Butungama seed schools, where they were supposed to be delivered and installed, compromising the achievement of value for money.

Furthermore, medical equipment such as a fridge, microscopes, oxygen cylinders, BP Machines, maternity beds, and mattresses, among others, worth UGX 133,904,392, supplied by Bresun Enterprises (U) limited on 28th September 2025, was not in use because of a lack of electricity. Thus, compromising the achievement of value for money while exposing the equipment to a risk of damage.

Implication

The idle ICT and medical equipment depreciate daily while stored, taking up space and ultimately hindering beneficiaries' access to the required services. This exposes the procured assets to the risk of theft.

Management Response

Management acknowledged that ICT equipment procurement coincided with ongoing construction at Kibuku and Butungama Seed Schools. The contractor has intensified work, leveraging the contract extension, and the facilities will be ready soon and the equipment will be rescued immediately after the construction works are complete. Bweramule HC III was currently relying on solar power. The district plans to extend electricity to the health facility.

Recommendation

The Accounting Officer should expedite the construction of Kibuku and Butungama seed schools and facilitate the connection of Bweramule HC III to the national electricity grid by writing to the Ministry of Energy and Mineral Development to achieve value for money in accordance with Section 51 of the PPDA Act, Cap. 205.

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

3.1 Overall procurement and disposal audit conclusion

The performance of Ntoroko District Local Government for the Financial Year 2024/2025 was **Moderately Satisfactory** with an overall weighted average risk rating of 50.3%.

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 24 below:

Table 24: Entity's performance

Risk Rating	No.	% No.	Value (UGX)	% Value	Weights	Total Score	
						By No.	By Value
High	7	35	336,390,478	16	0.6	21	9.6
Medium	7	35	1,089,191,779	51	0.3	10.5	15.3
Low	2	10	620,963,055	29	0.1	1	2.9
Satisfactory	4	20	90,567,300	41	0	0	0
Total	20	100	2,137,112,612	100	1	32.5	27.8

$$\text{Weighted average (By No.)} = \frac{\text{Sum of weighted score}}{60} \times 100 = \frac{32.5}{60} \times 100 = 54.2$$

$$\text{Weighted average (By value)} = \frac{\text{Sum of weighted score}}{60} \times 100 = \frac{27.8}{60} \times 100 = 46.4$$

$$\text{Overall weighted average risk rating} = \frac{54.2 + 46.4}{2} = 50.3\%$$

Since **50.3%** falls within the 31-70% risk range, the performance of the Entity is rated Moderately satisfactory as indicated in Table 25 below:

Table 25: Risk Rating

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

Figure 1: Risk Rating by Number

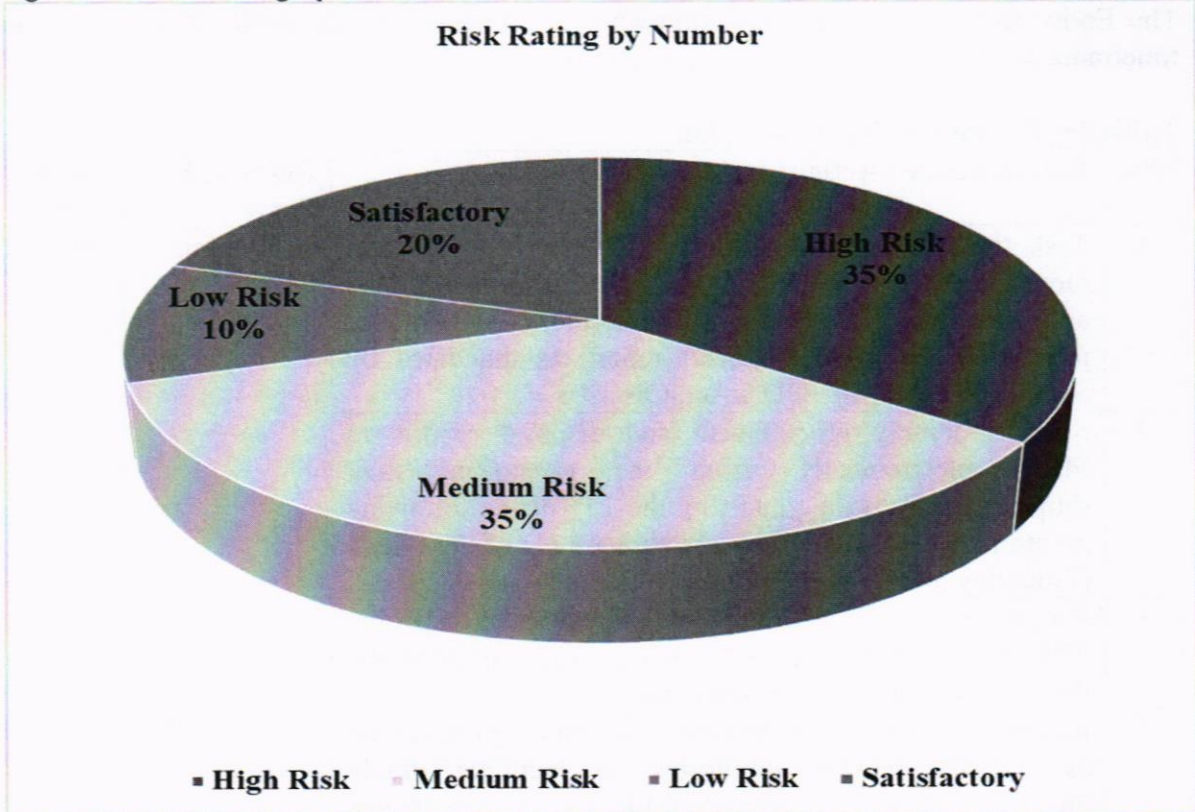
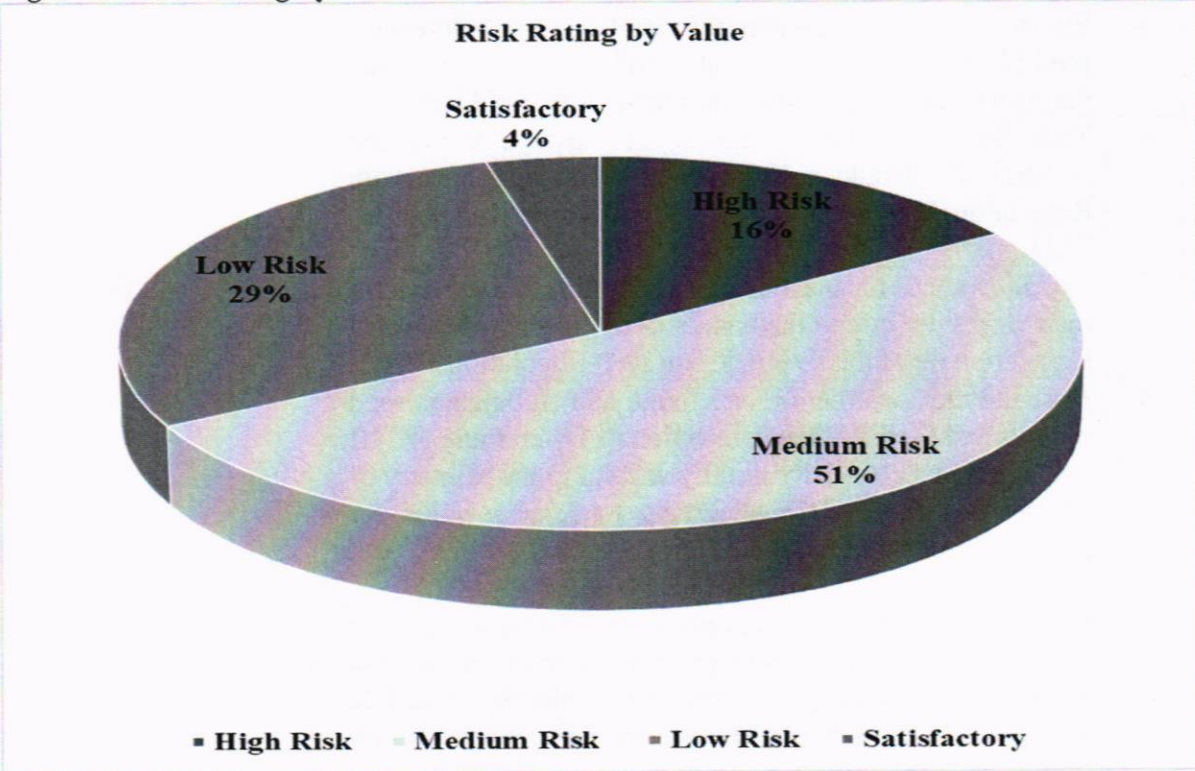


Figure 2. Risk Rating by Value



3.3 Recommended Action Plan

The Entity should implement the following recommendations in Table 26 below within the timeframe given in order to improve its performance.

Table 26: Recommended Action Plan

No.	Recommended Action	Responsible Party	Target date
1.	Task the Contract Committee to regularly review and monitor the implementation of PPDA recommendations and provide a status report to the Authority within four months of receiving the audit report, as mandated by Section 10 (2) of the PPDA Act, Cap. 205.	Accounting Officer	July 2026
2.	Submit monthly procurement and disposal reports to PPDA electronically using the e-reporting link (https://ereports.ppda.go.ug/) by the 15 th of the following month in accordance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023.		
3.	Plan and acquire an alternative internet connection for the PDU, such as the use of a MIFI, as a backup to improve the timely submission of monthly reports.		
4.	Regularly review and update the procurement plan as well as improve budget monitoring to facilitate timely implementation and improved performance in accordance with Section 60 (7) of the PPDA Act, Cap. 205.		
5.	Enhance bidder engagement through barazas, conferences, pre-bid meetings, site visits and timely advertised prequalification processes to attract qualified bidders.		
6.	Task the Evaluation Committee to always verify the authenticity of bidder documentation in accordance with Regulation 7 (2) (a) of the PPDA (Evaluation) Regulations, 2023.		
7.	Pay allowances for masons, field operators and drivers for road works directly to the beneficiaries in accordance with Regulation 49 of the PPDA (Contracts) Regulations, 2023.		
8.	Expedite the construction of Kibuku and Butungama seed schools and facilitate the connection of Bweramule HC III to the national electricity grid by writing to the Ministry of Energy and Mineral Development to achieve value for money in accordance with Section 51 of the PPDA Act, Cap. 205.		
9.	Collaborate with the Procurement and Disposal Unit to plan and schedule procurement submissions effectively to enable the Contracts Committee address multiple requirements in a single sitting and make decisions on submissions within ten working days in accordance with	Contracts Committee	July 2026

No.	Recommended Action	Responsible Party	Target date
	Regulation 7 (3) of the PPDA (Procuring and Disposing Entities) Regulations, 2023.		
10.	Prepare comprehensive monthly reports, verified by the Contracts Committee against procurement plans, minutes, and financial records, and submit to PPDA via the E-Reporting Link by the 15 th of the following month in accordance with Regulation 15(1) of the PPDA Regulations, 2023; and	Procurement and Disposal Unit	July 2026
11.	Adhere to the PPDA Circular No. 6 of 2025 to all Accounting Officers on the use of Revised Standard Bidding Documents from the Authority's website to prepare compliant solicitation documents in accordance with Section 67 (1) of the PPDA Act, Cap. 205.		
12.	Initiate procurement processes promptly, adhering to procurement plan timelines in accordance with Section 51 of the PPDA Act, Cap. 205.	User Department	July 2026
13.	Regularly review and departmental procurement plans, submitting changes to the Procurement Unit for consolidation and Contracts Committee approval before implementation. Procurement should only occur for planned items, except in emergencies, in accordance with Section 60 (10) of the PPDA Act, Cap. 205.		
14.	Contract Managers should obtain Contracts Committee approval before permitting contractors to replace key personnel, ensuring that replacements meet or exceed the original qualifications in accordance with Clause 14.1 of the General Conditions of Contract.		
15.	Monitor and manage projects against a well-prepared contract implementation plan to have both the Entity and the Contractors perform the contract in accordance with the terms and conditions specified in the contract in line with Regulation 52 (1) (b) of the PPDA (Contracts) Regulations 2023.		
16.	Include comprehensive Environmental, Social, Health and Safety requirements in Bills of Quantities and track ESHS issues in progress reports to enhance sustainability in accordance with Section 66 of the PPDA Act, Cap 205.		

APPENDICES

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 the 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 the 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 an 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 a 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	Planning: Lack of initiation of procurements and confirmation of funds.	This implies committing the Entity without funds, thereby causing domestic arrears.
		Bidding Process: Deviations from standard procedures, namely bidding periods,	This implies a lack of efficiency, standardisation and avoiding competition.

RISK	DESCRIPTION	AREA	IMPLICATION
	to risk damaging the regulatory system or the entity's reputation, warrant timely management	standard formats, use of PP Forms and records of issue and receipts of bids, usage of non-pre-qualified firms and splitting procurement requirements.	
	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.	<p>Procurement Structures: Lack of procurement structures</p> <p>Record Keeping: Missing Contracts Committee records and incomplete contract management records.</p> <p>Contract and Contract Management: Failure to appoint Contract Supervisors, failure to seek the Solicitor General's approval for contracts above UGX. 200 million and a lack of notices of Best Evaluated Bidders.</p>	<p>This implies a lack of independence of functions and powers and interference in the procurement process.</p> <p>This implies that one cannot ascertain the audit trail namely; whether the necessary approvals were obtained in a procurement process.</p> <p>This leads to unjustified contract amendments and variations, which lead to unjustified delayed contract completion and a lack of value for money. Bidders are not given the right of appeal.</p>
		<p>Failure by the Entity to incorporate in the solicitation document aspects of gender, social inclusion, environment, health and safety.</p> <p>Aspects of gender, social inclusion, environment, health and safety are not covered by the contractor during contract implementation.</p>	

RISK	DESCRIPTION	AREA	IMPLICATION
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. Bidding Process: Not signing the Ethical Code of Conduct	This leads to failure to track the procurements, which leads to poor record-keeping. This leads to failure to declare conflict of interest and a lack of transparency.

SATISFACTORY

Relates to the following of 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: Sample List and Case-by-Case Risk Rating

No.	Procurement Reference Number	Procurement subject	Procurement method	Provider	Contract Amount (UGX)	Risk rating	Basis For Risk Rating
1.	NTOR91/WRKS/2024-2025/00049	Extension of piped water to Kijweka and KaKindo	Request for Quotation	Kake Corporates Limited	87,300,000	High Risk	<ul style="list-style-type: none"> • Insufficient Bills of Quantities • Low-bidder Participation • The Evaluation Committee lacked a Procurement and Disposal Unit representative. • Delayed Contracts Committee approval of evaluation reports • Contract signed against an expired bid. • Rubbish was littered around the water collection.
2.	NTOR91/WRKS/2024-2025/00023	Plumbing and electrical works at the district headquarters	Request for Quotation	Kake Corporates Limited	42,713,100	High Risk	<ul style="list-style-type: none"> • Low-bidder Participation • The Evaluation Committee lacked a PD Procurement and Disposal Unit representative. • Delayed Contracts Committee approval of evaluation reports • The Notice of Best Evaluated Bidder was displayed for eight working days instead of 10 working days. • Contract signed against an expired bid.
3.	NTOR91/SUPLS/2024-2025/00003/6	Supply of furniture to Bweramule subcounty and the primary schools of Budiba, Ntoroko, and Nombe	Request for Quotation	Watts Construction Company	26,100,000	High Risk	<ul style="list-style-type: none"> • Poorly drafted bidding documents with inadequate bid validity details. • Low-bidder Participation • Delayed Contracts Committee approval of evaluation reports
4.	NTOR91/WRKS/2024-2025/00023	Construction of a rainwater harvesting system	Request for Quotation	Mwimu Engineering Works Limited	21,301,800	High Risk	<ul style="list-style-type: none"> • Insufficient Bills of Quantities • Low-bidder Participation

No.	Procurement Reference Number	Procurement subject	Procurement method	Provider	Contract Amount (UGX)	Risk rating	Basis For Risk Rating
							<ul style="list-style-type: none"> • Submission of a falsified Tax Clearance Certificate. • Delayed Contracts Committee approval of evaluation reports. • Contract signed against an expired bid. • Workers on site were not wearing safety gear.
5.	NTOR91/WRKS/2024-2025/00061	Fencing the Veterinary land in Rwebisengo	Request for Quotation	Mwimu Engineering Works Limited	14,299,240	Medium Risk	<ul style="list-style-type: none"> • Late initiation • Low-bidder Participation • Submission of a falsified Tax Clearance Certificate. • Delayed Contracts Committee approval of the evaluation report
6.	NTOR91/WRKS/2024-2025/00022	Rehabilitation of two spring wells in Nombwe sub-county	Request for Quotation	Elon Water and Construction Engineering Co. Limited	8,080,186	High Risk	<ul style="list-style-type: none"> • Insufficient Bills of Quantities • Issuance of a wrong and outdated bidding document • Low-bidder Participation • Delayed Contracts Committee approval of the evaluation report • Delayed contract completion
7.	MoH/NTOR91/WRKS/2024-2025/00002	Supply of medical equipment to Bweramule HC III	Open domestic bidding	Bresun Enterprises (U) Limited	133,904,392	High Risk	<ul style="list-style-type: none"> • Contract signed against an expired bid. • Contract management plan not prepared • Delayed contract completion • Medical equipment is not in use due to a lack of electricity and solar power at the health facility.
8.	NTOR91/WRKS/2024-2025/00021	Construction of a 2-stance VIP latrine at Itojo trading center	Request for Quotation	Cynomentra Services Limited	16,991,000	High Risk	<ul style="list-style-type: none"> • Insufficient Bills of Quantities • Issuance of a wrong and outdated bidding document

No.	Procurement Reference Number	Procurement subject	Procurement method	Provider	Contract Amount (UGX)	Risk rating	Basis For Risk Rating
							<ul style="list-style-type: none"> • Low-bidder Participation • Unauthorized change to Evaluation Committee members • Irregular evaluation passing a non-compliant bidder. • Delayed Contracts Committee approval of evaluation reports • Delayed contract completion
9.	NTOR91/SUP LS/2024- 2025/00048	Supply and installation of ICT equipment, science equipment and Chemical Reagents to Kibuku and Butungama seed schools, Lot I	Open domestic bidding	Sandrax Lab Tech Solutions Ltd	318,500,000	Medium Risk	<ul style="list-style-type: none"> • Items not in use because the beneficiary seed schools were still under construction. • Delayed Contracts Committee approval of evaluation reports • Contract management plan not prepared
10.	MoH- Ugift/WRKS/ 2024- 2025/00002	Construction of OPD block at Rwangara (Butungama)	Request for Quotation	Buvaro Investments Limited	395,053,274	Medium Risk	<ul style="list-style-type: none"> • Late initiation • Low-bidder Participation • Delayed Contracts Committee approval of evaluation reports • Delayed display of Notice of Best Evaluated Bidder • Contract management plan not prepared • Unapproved changes to key personnel during contract execution • Workers and visitors on-site were not wearing safety gear
11.	NTOR91/SUP LS/2024- 2025/00050	Supply of gravel along Kasungu Kimara Road	Request for Quotation	Bunyangabu Agencies Limited and Inek	291,000,000	Medium Risk	<ul style="list-style-type: none"> • ESHS not implemented

No.	Procurement Reference Number	Procurement subject	Procurement method	Provider	Contract Amount (UGX)	Risk rating	Basis For Risk Rating
				Investment Limited			<ul style="list-style-type: none"> • Culverts and drainage channels were blocked and needed periodic maintenance. • Only 5km of the 10.5km road stretch was graveled. Sections of the road were still impassable during the rainy season.
12.	NTOR91WRKS/2024-2025/00022	Rehabilitation of five boreholes	Request for Quotation	Ntoroko District Water Artisans and Sanitation Association	24,640,033	Medium Risk	<ul style="list-style-type: none"> • Insufficient Bills of Quantities • The Evaluation Committee lacked a Procurement and Disposal Unit representative. • Delayed contract completion
13.	NTOR91/SUPLS/2024-2025/00050	Supply and installation of culverts along the Kachwamba Itale road	Request for Quotation	Bunyangabu Agencies Limited and Katuseka Services Limited	20,760,000	Satisfactory	<ul style="list-style-type: none"> • No exceptions noted
14.	NTOR91/WRKS/2024-2025/00006	Construction of a loading ramp at Kibuku livestock market	Request for Quotation	Katuseka Services Limited	12,014,052	Medium Risk	<ul style="list-style-type: none"> • Late initiation • Issuance of a wrong and outdated bidding document • Low-bidder Participation
15.	NTOR91/WRKS/2024-2025/00010	Construction of a 5-stance at Murambi Primary school	Request for Quotation	Kibiito Civil Works Limited	33,685,180	Medium Risk	<ul style="list-style-type: none"> • Insufficient Bills of Quantities • Issuance of a wrong and outdated bidding document • Low-bidder Participation • Delayed Contracts Committee approval of the evaluation report • The Notice of Best Evaluated Bidder was displayed for seven working days instead of 10 working days.

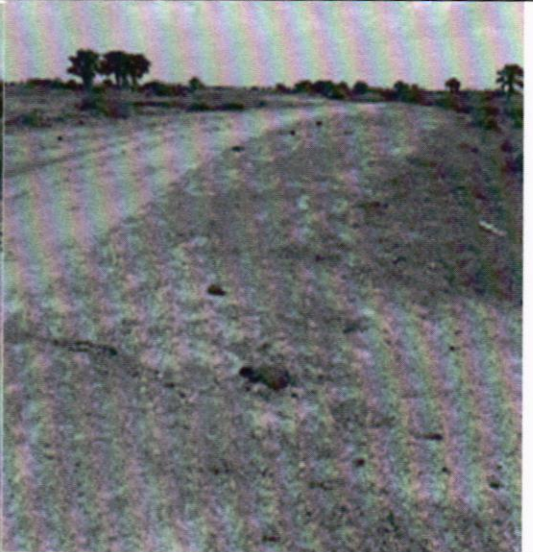
No.	Procurement Reference Number	Procurement subject	Procurement method	Provider	Contract Amount (UGX)	Risk rating	Basis For Risk Rating
16.	NTOR91/WRKS/2024-2025/00049	Rehabilitation of Ibanda Bridge in Karugutu Town Council	Restricted Domestic Bidding	Kibiito Civil Works Limited	134,674,223	Low Risk	Environmental safeguard requirements were neither incorporated in the bills of quantities nor implemented.
17.	NTOR91WRKS/2024-2025/00066	Rehabilitation of Kyobe Bridge	Restricted Domestic Bidding	Kibiito Civil Works Limited	486,288,832	Low Risk	Environmental safeguard requirements were neither incorporated in the Bills of Quantities nor implemented.
18.	NTOR91/SUPLS/2024-2025/00096	Supply of gravel along the Kaatiti-Kanara Road and Bugando-Sasa Road	Request for Quotation	Katuseka Services Limited, Kibiito Civil Limited	45,382,000	Satisfactory	Late initiation
19.	NTOR91/SUPLS/2024-2025/00091	Supply of office stationery & equipment	Request for Quotation	Hendeya Investment Limited	10,425,300	Satisfactory	Late initiation
20.	NTOR91/SRVCS/2024-2025/00093	Repair of vehicles: UG2455A, UBE786R/UG4202M	Request for Quotation	Solorah holdings Limited and Kaburuuru Motors Garage	14,000,000	Satisfactory	No exceptions noted
TOTAL					2,137,112,612		

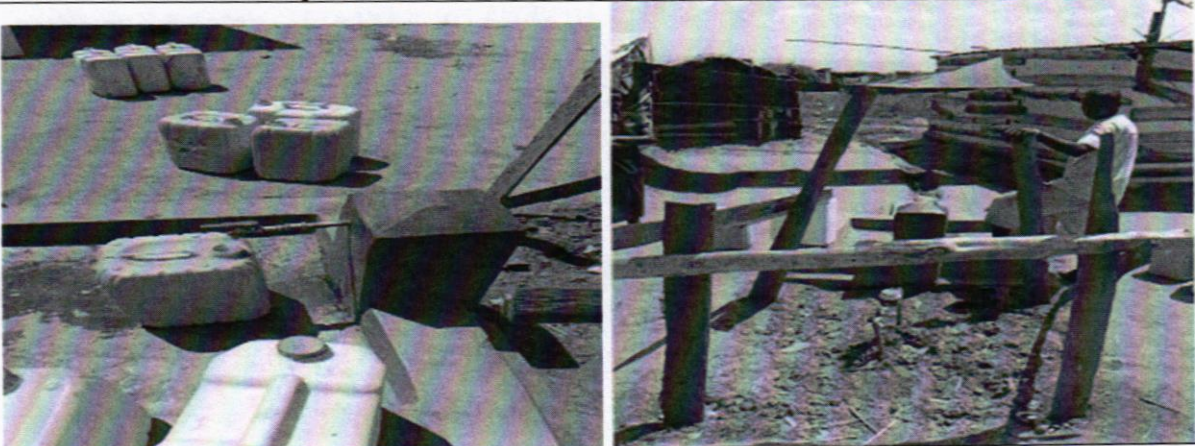


Appendix 3: Physical verification conducted on 26th November 2025

Number of sampled projects	20
Value of sampled projects	1,846,112,903
Number of projects verified	9
Value of the projects verified	1,195,001,790
Case No: 2	Contract value (UGX): 395,053,274
Contract: Construction of OPD block at Rwangara (Butungama)	
Provider: Buwaro Investments Limited	
Status of Works: Complete and the facility was in use.	



Case No. 7	Contract value (UGX): 45,382,000
Contract: Supply of gravel along Kaatiti-Kanara Road and Bugando-Sasa Road	
Provider: Katuseka Services Limited and Kibiito Civil Limited	
Status of Works: Spot graveling and grading complete	



Case No: 5	Contract value (UGX): 87,300,000
Contract: Extension of piped water to Kijweka and KaKindo	
Provider: Kake Corporates Limited	
Status of Works: Completed and functional	
	
Case: 15	Contract value (UGX): 14,299,240
Contract: Fencing the veterinary land in Rwebisengo	
Provider: Mwimu Engineering Works Limited	
Status of Works: Complete	
	
Case No. 3	Contract value (UGX): 291,00,000
Contract: Supply of gravel along Kasungu Kimara Road	
Provider: Bunyangabu Agencies Limited and Inek Investment Limited	
Status of Works: completed	
	

Case No: 20 | **Contract value (UGX): 133,904,392**

Contract: Supply of medical equipment to Bweramule HC III

Provider: Bresun Enterprises (U) Limited

Status of Works: Completed



Case No. 6 | **Contract value (UGX): 486,288,832**

Contract: Rehabilitation of Kyobe Bridge

Provider: Kibiito Civil Works Limited

Status of Works: Completed

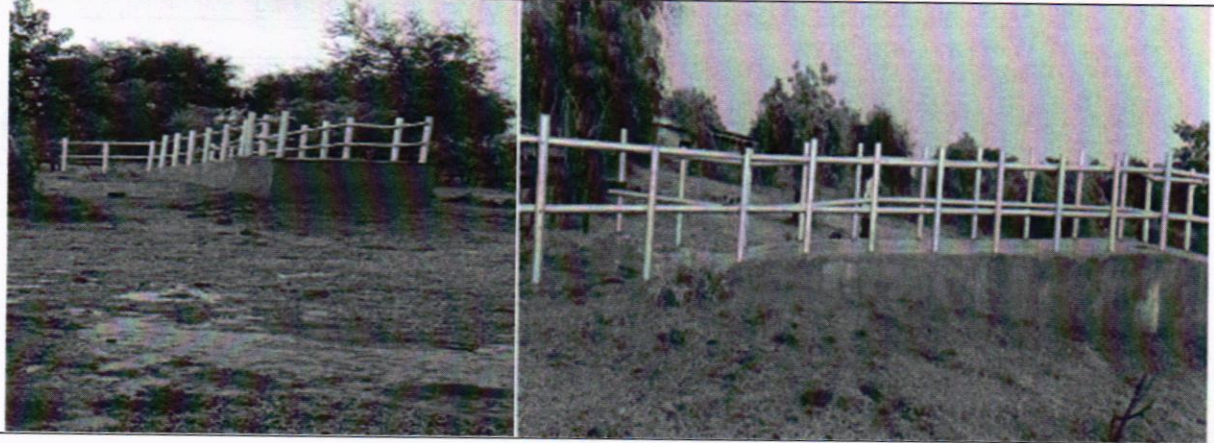


Case No. 16 | **Contract value (UGX): 12,014,052**

Contract: Construction of Loading Ramp at Kibuku Livestock Market

Provider: Katuseka Services Limited

Status of Works: Completed



Case No. 12	Contract value (UGX): 20,760,000
Contract: Supply and installation of culverts along Kachwamba Itale road	
Provider: Bunyangabu Agencies Limited and Katuseka Services Limited	
Status of Works: Completed	

