



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

**CONTRACT AUDIT REPORT FOR THE SUPPLY, INSTALLATION AND USER
TRAINING OF MEDICAL EQUIPMENT TO KIBAARE AND NYABIKUNGU
HEALTH CENTRE III IN RWAMPARA DISTRICT UNDER THE UGIFT
PROGRAM**

CONTRACTOR: RODRISA SUPPLIES LIMITED

PROCUREMENT REF: MOH/SUPLS/24-25/00023/LOT 12

APRIL 2026

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ACRONYMS

Cap	-	Chapter
ESHS	-	Environmental, Social, Health and Safety
PPDA Act	-	Public Procurement and Disposal of Public Assets Act
UGX	-	Uganda Shillings
UGIFT	-	Uganda Intergovernmental Fiscal Transfer Program
DLG	-	District Local Government
HC	-	Health Centre

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority carried out a contract audit into the contract for the supply, delivery, installation, and user training of assorted medical equipment to Kibaare and Nyabikungu Health Centre III in Rwampara District worth UGX 240,787,000 in accordance with Section 8(1)(j)(ii) of the PPDA Act, Cap 205.

The overall objective of the audit was to assess the status of contract implementation. The specific objectives of the contract audit were to assess:

- (i). The progress of the contract for the supplies;
- (ii). The effectiveness of time, quality & cost control of supplies undertaken; and
- (iii). Adherence to Environmental, Social, Health and Safety (ESHS) safeguard requirements.

Key Finding of the Authority

The Authority found that the medical equipment to Nyabikungu Health Centre III worth UGX 120,393,500 had been delivered, installed, commissioned and in use. However, medical equipment worth UGX 120,393,500 delivered to Kibaare Health Centre III were not in use due to absence of technical staff to operate the equipment. Out of an approved structure of 56 personnel, the health centre had a deployment of only four officers including; an Enrolled Nurse, a Nursing Assistant, a Cleaner, and an Askari. Key personnel to run the laboratory, the maternity ward, and in patient department had not been deployed as of 5th December 2025. This results into wasteful expenditure and failure to provide service to the intended beneficiaries.

Audit conclusion

The Authority found that all equipment in the two Health Centres had been delivered, installed and commissioned by the supplier. Equipment delivered at Nyabikungu Health Centre was in use and serving the intended purpose. However, equipment delivered at Kibaare Health Centre III had not achieved value for money since it was not in use and could not serve the intended purpose due to lack of the requisite personnel.

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

1. Actively follow up with the Ministry of Finance, Planning and Economic Development on the request for additional wage allocation for recruitment of health professionals for the newly upgraded health facility at Kibaare Health Centre III to operate the delivered medical equipment in line with the approved staff structure of a Health Centre III standard; and
2. Implement the proposed alternative management action of deployment of internal staff to operationalize the equipment at Kibaare Health Centre as the Entity seeks additional wage to make more recruitments.

CHAPTER 1: INTRODUCTION

1.1 Contract summary

The key information about the contract is summarized in Table 1 below:

Table 1: Contract summary

Contract Name	Supply, Delivery and installation, User training and Commissioning of assorted medical equipment to Kibaare and Nyabikungu Health Centre IIIs under UGIFT
Amount	UGX 240,787,000 (for both health centres each at UGX. 120,393,500)
Contractor	Rodriska Supplies Limited
Contract Period	5 months
Contract Signing Date	30 th December 2024
Contract end date	30 th May 2025
Delivery Date	26 th May 2025
Warranty period	1 year
Invoice date	15 th June 2025
Payment date	26 th June 2025
Payment Progress	100%
Physical Progress	100%

1.2 Laws applicable

The applicable laws and legal framework were:

- (i). The Public Procurement and Disposal of Public Assets Act Cap 205; and
- (ii). The signed contract between Rwampara District Local Government and Rodriska Supplies Limited.

1.3 Objectives

The overall objective of the contract audit was to assess the status of contract implementation in regard to the obligations of the Entity and the contractor.

The specific objectives of the contract audit were to assess:

- (i). The progress of the contract for the supplies;
- (ii). The effectiveness of time, quality & cost control of supplies undertaken; and
- (iii). Adherence to Environmental, Social, Health and Safety (ESHS) safeguard requirements.

1.4 Scope of the Audit

The audit covered the contract execution and management for supply, delivery and installation, user training and Commissioning of assorted medical equipment to Kibaare and Nyabikungu Health Centre IIIs.

1.5 Audit Methodology

The Authority adopted the following methodology:

- i. Review of documentation in the procurement action file;
- ii. Physical verification of the supplies;
- iii. Debriefing the Entity management on the preliminary findings;
- iv. Issuing a management letter to the Entity for an official management response; and
- v. Reporting on findings of the audit and providing recommendations where applicable.

1.6 Limitation of Scope

The audit team could not confirm the functionality of the delivered equipment since they were not in use. The overall responsibility of the quality and performance lies with the Entity management and the contractor.

CHAPTER 2: FINDINGS AND RECOMMENDATIONS

2.1 Progress of the contract

The Authority found that all the contracted equipment had been delivered by the provider within the scheduled period to the Health Centre IIIs of Nyabikungu and Kibaare and full payment made to the provider. That notwithstanding, the exception below was noted for the equipment delivered at Kibaare Health Centre III worth UGX 120,393,500:

2.1.1 Equipment not in use due to absence of relevant technical staff to operate the equipment

Medical equipment worth UGX 120,393,500 delivered to Kibaare Health Centre III were not in use due to absence of technical staff to operate the equipment. The staffing levels were at 7%. Out of an approved structure of 56 personnel, the health centre had a deployment of only four officers including; an Enrolled Nurse, a Nursing Assistant, a Cleaner, and an Askari. Key personnel to run the laboratory, the maternity ward, and in patient department had not been deployed as of 5th December 2025. The staffing levels at Kibaare Health Center III are shown in Annex 1. The equipment that could not be operationalised due to lack of requisite personnel is shown in Annex 2.

Implication

- The investment in the equipment has turned into wasteful expenditure since the equipment cannot serve the intended purpose.
- The warranty period is being wasted as equipment remains unused and defects may not be detected.

Management Response

- *The understaffing is largely due to inadequate wage provisions in the district budget that cannot allow us to recruit more health workers except on replacement basis. Management has drawn this matter to the relevant ministries and requested for additional wage for the purpose. A response is being awaited.*
- *Arrangements are being made for internal staff deployment especially for enrolled midwives as we secure funds to recruit more staff.*

Authority's comment

The Authority reviewed the management response and corresponding documentation and noted that:

- (i). On 10th July 2025, the Accounting Officer wrote to the Ministry of Public Service seeking for additional wage for the newly upgraded health facilities of Nyabikungu and Kibaare Health Centre IIIs since the District had been left out in the wage allocations in the Establishment Notice No.2 of 2025 issued by the Ministry. The Ministry was yet to allocate the wage or provide feedback.
- (ii). Evidence of the arrangements for deployment of internal staff to operationalise the facility was not provided.

Recommendations

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

1. Actively follow up with the relevant ministries on the request for additional wage allocation for recruitment of health professionals for the newly upgraded health facilities such as Kibaare Health Centre III to operate the delivered medical equipment; and
2. Ensure that the proposed alternative action of deployment of internal staff to operationalize the equipment at Kibaare Health Centre III are made effective as the Entity seeks additional wage to support more recruitments.

2.2 Effectiveness of time, quality & cost control of supplies undertaken

The Authority reviewed contract and delivery documentation and conducted a physical inspection of the delivered assets at Nyabikungu and Kibaare Health Centre IIIs and found that all equipment at both health centers had been delivered as per the quantities and specifications in the contract. Equipment delivered at Nyabikungu Health Centre were in use and fully functional. The Authority however did not obtain sufficient evidence to provide an opinion on the functionality of equipment delivered at Kibaare Health III since the equipment were not in use.

2.3 Adherence to Environmental, Social, Health and Safety (ESHS) safeguard requirements

The Authority found that the delivered equipment had documentation guaranteeing that the equipment met international standards on quality and safety in form of ISO 9001 certification and certification from the Uganda National Bureau of Standards. The Authority further noted that the equipment had been delivered to the designated locations within the facilities and did not pose a threat to the users or the environment.

CHAPTER 3: CONTRACT CLOSURE AND AUDIT CONCLUSION

3.1 Contract Closure and Handover

As at 4th December 2025, the medical equipment delivered at Nyabikungu HC III on 26th May 2025 was in use. For Kibaare HC III, all the equipment was not in use due to absence of technical staff to operate the equipment.

3.2 Audit conclusion

All equipment had been delivered, installed and commissioned by the supplier. The equipment delivered at Nyabikungu Health Centre were in use and serving the intended purpose. However, equipment delivered at Kibaare Health Centre III did not deliver value for money since it was not in use and could not serve the intended purpose due to lack requisite personnel to operate them.

ANNEXES

Annex 1: Staffing Levels at Kibaare Health Centre III as of 5th December 2025

S/ N	JOB TITLE/POSITION	SALARY SCALE	APPROVED ESTAB.	Recruited
1	Principal Clinical Officer	U3(Med-2)	1	0
2	Medical Officer	U4(Med-1)	1	0
3	Senior Clinical Officer	U4(Med-2)	1	0
4	Nursing Officer (Nursing)	U4(Med-2)	1	0
5	Sonographer	U4(Med-2)	1	0
6	Counsellor	U5 L	1	0
7	Clinical Officer	U5(Med)	2	0
8	Assistant Nursing Officer (Nursing)	U5(Med)	1	1
9	Assistant Nursing Officer (Psychiatry)	U5(Med)	1	0
10	Assistant Nursing Officer (Midwifery)	U5(Med)	1	0
11	Assistant Nursing Officer (Public Health)	U5(Med)	1	0
12	Assistant Nursing Officer (Palliative Care)	U5(Med)	1	0
13	Assistant Health Educator	U5(SC)	1	0
14	Assistant Vector Control Officer	U5(Med)	1	0
15	Medical Laboratory Technician	U5(Med)	1	0
16	Pharmacy Technician	U5(Med)	1	0
17	Health Inspector	U5(SC)	1	0
18	Sign Language Interpreter	U5L	1	0
19	Enrolled Midwife	U7(Med)	8	0
20	Enrolled Nurse (Psychiatry)	U7(Med)	1	0
21	Enrolled Nurse (Critical Care)	U7(Med)	2	0
22	Enrolled Nurse	U7(Med)	8	1
23	Medical Laboratory Assistant	U7(Med)	3	0
24	Hygiene Assistant	U7(Med)	3	0
25	Health Assistant	U7(Med)	4	0
26	Medical Records Assistant	U7U	1	0
27	Health Information Assistant	U7U	1	0
28	Driver	U8	1	0
29	Askari	U8	3	1
30	Porter	U8	2	1
	GRAND TOTAL FOR HEALTH CENTRE III		56	4

Annex 2: Equipment delivered to Kibaare HC III not in use as of 5th December 2025

SN	Item Delivered	Quantity	Unit price	Amount (UGX)	Delivery Date
1.	B.P Machine, Digital	1	237,500	237,500	26-May-25
2.	B.P Machine (Aneroid wall mounted)	2	332,500	665,000	05-Feb-25
3.	Autoclave 20 litres, Duo	1	570,000	570,000	05-Feb-25
4.	Bowl, Kick	2	171,000	342,000	26-May-25
5.	Bowl stand	3	237,500	712,500	26-May-25
6.	Counting chamber Neubauer- improved	2	28,500	57,000	05-Feb-25
7.	Cup board steel/ lockable	2	665,000	1,330,000	05-Feb-25
8.	ESR Stand	1	142,500	142,500	26-May-25
9.	Examination couch	2	617,500	1,235,000	05-Feb-25
10.	Examination light Led	2	1,710,000	3,420,000	26-May-25
11.	Glucometer	3	190,000	570,000	26-May-25
12.	Haemoglobin meter, digital	2	332,500	665,000	26-May-25
13.	Height meter	1	427,500	427,500	26-May-25
14.	Instrument trolley	2	522,500	1,045,000	05-Feb-25
15.	Mid upper arm tape	4	9,500	38,000	05-Feb-25
16.	Otoscope	1	275,500	275,500	05-Feb-25
17.	Patient screen	4	427,500	1,710,000	26-May-25
18.	Patient trolley	1	2,090,000	2,090,000	05-Feb-25
19.	Refrigerator, Basic	1	1,710,000	1,710,000	05-Feb-25
20.	Stethoscope	4	85,500	342,000	05-Feb-25
21.	Stop watch	2	9,500	19,000	05-Feb-25
22.	Stretcher	1	665,000	665,000	05-Feb-25
23.	Stove, Gas	1	712,500	712,500	05-Feb-25
24.	Weighing scale with height meter, adult	2	807,500	1,615,000	07-Feb-25
25.	Weighing scale, Infant	2	285,000	570,000	26-May-25
26.	Weighing scale toddler	2	475,000	950,000	26-May-25
27.	Wheel chair	2	532,000	1,064,000	26-May-25
28.	Office chair	4	1,330,000	5,320,000	05-Feb-25
29.	Desk	3	1,330,000	3,990,000	05-Feb-25
30.	Filing cabinet	2	665,000	1,330,000	05-Feb-25
31.	Medical waste bin	3	237,500	712,500	05-Feb-25
32.	Wall clock	4	95,000	380,000	26-May-25
33.	Diagnostic equipment set for OPD	2	855,000	1,710,000	26-May-25
34.	Glass ware set, laboratory, basic	2	408,500	817,000	26-May-25
35.	Instrument set, Dressing	2	532,000	1,064,000	26-May-25
36.	Instrument set , basic ent	2	1,710,000	3,420,000	26-May-25
37.	Pulse oximeter, hand held	2	1,140,000	2,280,000	26-May-25
38.	Bed, paediatric patient, with mattresses	5	475,000	2,375,000	26-May-25

SN	Item Delivered	Quantity	Unit price	Amount (UGX)	Delivery Date
39	Bed, adult patient with mattress	10	1,425,000	14,250,000	26-May-25
40	Cup board, instrument	1	475,000	475,000	05-Feb-25
41	Resuscitator manual, infant, with all mask sizes	3	237,500	712,500	05-Feb-25
42	Resuscitator manual, adult, with all mask sizes	3	237,500	712,500	26-May-25
43	Suction apparatus (Electric)	1	2,375,000	2,375,000	05-Feb-25
44	Nebulizer, ultra sonic	1	712,500	712,500	26-May-25
45	Oxygen concentrator	2	5,225,000	10,450,000	12-Feb-25
46	Disinfection buckets	6	47,500	285,000	26-May-25
47	Baby cot	2	617,500	1,235,000	26-May-25
48	Diagnostic equipment set for ward	1	1,615,000	1,615,000	26-May-25
49	Hollow ware set ward	1	3,040,000	3,040,000	26-May-25
50	Instrument set delivery	3	855,000	2,565,000	26-May-25
51	MVA kit	3	427,500	1,282,500	26-May-25
52	Stool laboratory	1	456,000	456,000	26-May-25
53	Penguin sucker	3	38,000	114,000	26-May-25
54	Fetoscope, Doppler	2	617,500	1,235,000	26-May-25
55	Bubble CPAP	2	1,330,000	2,660,000	26-May-25
56	Centrifuge (Electric)	1	3,325,000	3,325,000	05-Feb-25
57	Kangaroo mother care chair	1	1,615,000	1,615,000	26-May-25
58	Radiant infant warmer	1	24,700,000	24,700,000	05-Feb-25
	Total			120,393,500	

Annex 3: Delivered Medical Equipment at Kibaare HC 3 not in use



Annex 4: Medical Equipment at Nyabikungu HC 3 in Use

