



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

**COMPLIANCE INSPECTION REPORT OF KAMPALA HIGH
SCHOOL FOR THE CALENDAR YEAR 2024**

AUGUST 2025

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ACRONYMS

AO	Accounting Officer
BEB	Best Evaluated Bidder
CC	Contracts Committee
EC	Evaluation Committee
HPDU	Head, Procurement and Disposal Unit
PDE	Procuring and Disposing Entity
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority (PPDA) carried out a compliance inspection of Kampala High School that covered a representative sample of 10 procurement transactions under Calendar Year 2024.

The overall objective of the inspection is to ensure that procurement and disposal activities have been conducted in accordance with the laid down public procurement procedures enshrined in the PPDA Act Cap. 205, the PPDA Regulations, 2023 and the Procurement and Disposal Guideline for Schools in Uganda No. 5 of 2014.

From the findings of the compliance inspection exercise, the summary performance of the School revealed an aggregate risk rating **96%** which is **unsatisfactory** performance as per the ranking in Table 7 of the attached report.

The following exceptions were noted:

1. The Procurement and Disposal Unit was not staffed to appropriate level: There was only a School Bursar instead of a Procurement Officer to manage procurement and disposal activities of the School which resulted in non-compliance to the public procurement legal framework contrary to Paragraph 5.18.1 of the Procurement and Disposal Guideline for Schools in Uganda No. 5 of 2014. Without a fully-fledged Procurement and Disposal Unit, the School experiences procurement inefficiencies and non-compliance with public procurement regulations in the conduct of procurement activities;
2. The School did not prepare a procurement plan for the calendar year 2024 contrary to Paragraph 5.10.1 (a) of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda. This allows the School to procure non-budgeted for goods and services which ultimately deter end users of anticipated goods and services hence affecting service delivery.
3. The Procurement and Disposal Unit did not recommend appropriate procurement and disposal methods in accordance with Paragraph 5.19.1 (f) of the PPDA Guideline for Schools. The School executed procurements without any due procurement processes from requisition, invitations to bid, evaluations and contract award. Failure to undertake a procurement process in the procurement transactions results into lack of transparency, accountability and value for money.
4. The School did not submit quarterly procurement reports to the Authority for the calendar year 2024 contrary to Paragraph 5.2.2 of the Procurement and Disposal Guideline for Schools in Uganda No. 5 of 2014. This undermines the principles of transparency and accountability as well as the oversight role of PPDA in monitoring compliance of the School.
5. The School did not have a record of an evaluated and approved prequalified list of providers capable to provide common user procurement solutions to the School through proper procurement processes as provided for in Paragraph 6.1.2 of the procurement and disposal guideline for Schools in Uganda of 2014. Failure to prequalify capable providers for common user requirements deprives the School of a pool of potential providers that would support the procurement function in a school setting to deliver on planned procurements on a timely and cost saving manner.
6. The User Departments did not nominate Contract Managers for appointment by the Accounting Officer contrary to Paragraph 12.12.1 of Guideline No.5 of 2014 on the Procurement and

Disposal Guideline for Schools in Uganda which adversely impacted efficient and effective execution of resultant contracts.

The Authority recommends that the Accounting Officer should:

1. Establish the Procurement and Disposal Unit and appropriately staff it in accordance with Paragraph 5.18.1 of the Procurement and Disposal Guideline for Schools in Uganda No. 5 of 2014.
2. Ensure that the Contracts Committee approves the procurement plan and all procurement requirements in accordance with Paragraph 5.10.1 (a) of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.
3. Task the Contracts Committee to ensure that appropriate procurement methods are used in all procurements undertaken by the School in accordance with Paragraph 8.6.1 of the PPDA Guideline No.5 of the Procurement and Disposal Guideline for Schools in Uganda.
4. Task the Head Procurement and Disposal Unit to always prepare and submit quarterly procurement reports to the Authority in accordance with Paragraph 5.2.2 of the Procurement and Disposal Guideline for Schools in Uganda No. 5 of 2014.
5. Task the Head Procurement and Disposal Unit to ensure that the School keeps a record of an evaluated and approved prequalified list of providers capable to provide common user items to the School through proper procurement processes as provided for in Paragraph 6.1.2 of the Procurement and Disposal Guideline for Schools in Uganda of 2014.
6. Task the Head Procurement Officer to ensure that Heads of User Departments always nominate a member of their department with appropriate skills to be appointed as Contract Manager for all signed contracts or issued Local Purchase Orders in accordance with Paragraph 12.12.1 of the Procurement and Disposal Guideline for Schools in Uganda No. 5 of 2014.
7. Request for a training from the Public Procurement and Disposal of Public Assets Authority to build capacity of the School's staff so as to enhance their knowledge in the performance of the procurement and disposal activities.

CHAPTER 1: INTRODUCTION

1.1 Structure of the Entity

Kampala High School's mandate is to impart knowledge and skills to develop students' moral, physical, and mental abilities for self-reliance, aiming to create a generation with the necessary skills for the future.

Section 28 of the PPDA Act Cap. 205, the Accounting Officer has the overall responsibility for the successful execution of procurement, disposal and contract management in a Procuring and Disposing Entity. The Accounting Officer of Kampala High School during the calendar year 2024 was Madam Babita Rehema.

According to Section 33 of the PPDA Act Cap. 205, and paragraph 5.3.1 of the Procurement and Disposal Guideline for Schools in Uganda No. 5 of 2014 all procurement or disposal activities of the Procuring and Disposing Entity except adjudication and the award of contract are to be managed by the Procurement and Disposal Unit. The Procurement and Disposal Unit was manned by Mr. Ssekandi Hussein the School Bursar.

1.2 Background

PPDA carried out the procurement and disposal inspection of Kampala High School that covered a representative sample of 10 procurement transactions under calendar year 2024. The inspection involved a review of procurement structures, procurement and asset disposal processes, as well as contract performance following the provisions of the PPDA Act Cap. 205 and the Procurement and Disposal Guideline for Schools in Uganda No. 5 of 2014.

1.3 Objectives of the Compliance Inspection

The overall objective of the compliance inspection was to ensure that procurement and disposal activities have been conducted in accordance with the laid down public procurement procedures enshrined in the PPDA Act Cap. 205, the PPDA Regulations, 2023 and Guideline No.5 of 2014, the Procurement and Disposal Guideline for Schools in Uganda.

The specific objectives were to establish the following:

1. Level of compliance by the School with the general provisions of the PPDA Act Cap. 205 and PPDA Regulations, 2023 with regard to the performance of the procurement structures and conduct of procurement and disposal processes;
2. Degree of compliance of the School's disposal process with the provisions of the PPDA Act Cap. 205 and the PPDA Regulations, 2023.
3. Level of efficiency and effectiveness in contract implementation including the application of Environmental, Social, Health and Safety (ESHS) Requirements in the procurement process.

1.4 Scope of the Compliance Inspection

The inspection involved a review of the procurement and disposal processes, review of procurement structures, general compliance issues and contract management on sample basis. The

inspection covered a representative sample of 10 procurement transactions under the calendar year 2024. The list of sampled transactions is contained in **Annex 1**.

1.5 Compliance Inspection Methodology

Kampala High School was notified about the upcoming inspection on **20th February 2025**. An entry meeting was held on **5th May 2025** and this was followed by a review of the School's budget, procurement structure and procurement plan and quarterly reports by the Auditors.

The inspection team examined records and documents for each sampled procurement transaction and/or disposal and obtained the relevant evidence to derive inspection conclusions. This involved a review of the School's procurement/disposal planning, initiation, bidding, evaluation, contract placement and processes.

A debrief meeting was held with the School's management and staff on 9th May 2025 before the inspection team could embark on preparation of the Management Letter. The inspection team prepared the Management Letter, which was sent to the Entity on 11th June 2025 with a request to submit a management response by 13th June 2025, which was submitted on 24th June 2025.

CHAPTER 2: COMPLIANCE INSPECTION FINDINGS

2.1 LEVEL OF COMPLIANCE BY THE SCHOOL WITH THE GENERAL PROVISIONS OF THE PPDA ACT CAP. 205 AND THE PPDA REGULATIONS, 2023 WITH REGARD TO THE PERFORMANCE OF THE PROCUREMENT STRUCTURES AND CONDUCT OF PROCUREMENT AND DISPOSAL PROCESSES.

The Authority noted the following findings in regard to the level of compliance with the general provisions of the PPDA Act, Cap 205, PPDA Regulations 2023 and the Procurement and Disposal Guideline No.5 of 2014 for Schools in Uganda with regard to the performance of the procurement structures and conduct of procurement processes of Kampala High School.

2.1.1 Procurement plan implementation.

The School implemented 49% of its procurement plan amounting to UGX 277,156,900 after review of the LPOs for the procurable items out of the budget estimate of UGX 560,267,000 for the Calendar Year 2024 leaving a variance of UGX 283,110,100.

Table 1: Procurement plan implementation rate

Total School procurement plan for 2024 (UGX)	560,267,000
Total value of issued LPOs for the procurements in 2024	277,156,900
Rate of procurements implemented (%)	49
Procurement plan implementation variance (UGX)	283,110,100

Implication

Failure to fully implement the budget implies that service delivery was denied to the intended beneficiaries.

Management Response

The audit was an eye opener and a lesson to our procurement operations. It was the first of its kind. We learned a lot from your interaction with us and acknowledge our weakness. We have taken the matter with all the seriousness it deserves.

Recommendation

The Accounting Officer should ensure that the budget and procurement plan is updated on quarterly basis in accordance with Section 60 (7) of the PPDA Act Cap 205.

2.1.2 The Procurement and Disposal Unit was not staffed to appropriate level

There was only a School Bursar instead of a Procurement Officer to manage procurement and disposal activities of the School which resulted into non-compliance to the public procurement legal framework contrary to Paragraph 5.18.1 of the Procurement and Disposal Guideline for Schools in Uganda No. 5 of 2014 which provides that, educational institutions with budgets not exceeding UGX 45,000,000 must employ one Procurement Officer and two Procurement Officers for Schools with budgets not exceeding and those exceeding UGX

150,000,000. The School deployed Mr. Ssekandi Hussein the School Bursar to serve in both capacities of a procurement staff and bursar.

Implication

An understaffed Procurement and Disposal Unit is an impediment to the effective and efficient execution of the procurement and disposal function.

Management Response

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Recommendation

The Accounting Officer should adhere to clause 4.4 of the PPDA Guideline 5/2014 (Procurement and Disposal Guideline for School in Uganda) which requires establishing a Procurement and Disposal Unit staffed at an appropriate level. The School Bursar should draw a line between the duties of a Procurement Officer and those of a School bursar to achieve efficiency in procurement and disposal activities.

2.1.3 Failure to prepare a procurement plan for the calendar year 2024

The School did not prepare a procurement plan contrary to Paragraph 5.10.1 (a) of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda. There was no evidence of the User Departments identifying their procurement needs, preparing, and submitting departmental work plans to the Procurement and Disposal Unit for integration into the annual procurement plan contrary to Paragraph 5.21.1 of the PPDA Procurement and Disposal Guideline for Schools in Uganda of 2014.

Implication

This adversely impacted procurement scheduling, financial predictability, accounting, and control over the procurement budget.

Management Response

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Recommendation

The Accounting Officer should ensure that the Heads of User Departments prepare and submit copies of their departmental work plans to the Procurement and Disposal Unit for integration into the procurement plan in accordance with Guideline 5.21.1 of the PPDA Procurement and Disposal Guideline for Schools in Uganda of 2014.

2.1.4 Lack of procurement structures

The Authority observed inadequate performance of roles. The Entity did not execute well its duties contrary to Section 31 of the PPDA Act Cap 205 and the procedural steps highlighted in Annex 4 of the PPDA Procurement and Disposal Guidelines for Schools in Uganda Guidelines of 2014.

The following anomalies were observed:

- (i) There was no evidence of the User Departments raising a purchase requisition form with an estimate, Head of Department approval and Accounting Officer confirmation of funds.
- (ii) The Accounting Officer did not constitute a Contracts Committee for the School contrary to Clause 5.7.1 of the PPDA Guideline 5/2014 (Procurement and Disposal Guideline for Schools in Uganda)
- (iii) The Procurement and Disposal Unit did not recommend appropriate procurement and disposal procedures in accordance with Guideline 5.19.1 (f) of the PPDA Guideline for Schools.
- (iv) There was no evidence of the Procurement and Disposal Unit recommending the members of the Evaluation Committees in all procurement requirements contrary to Paragraph 5.19.1 (s) of the PPDA Procurement and Disposal Guidelines for Schools in Uganda of 2014.

Implication

This indicates a capacity gap in the Procuring and Disposing Entity in the administration of their public procurement and disposal duties and responsibilities.

Management Response

The audit was an eye opener and a lesson to our procurement operations. It was the first of its kind. We learned a lot from your interaction with us and acknowledge our weakness. We have taken the matter with all the seriousness it deserves.

Recommendations

- The Accounting Officer should establish a Contracts Committee approved by the Board of Governors in accordance with clause 5.7.1 of the PPDA Guideline 5/2014 (Procurement and Disposal Guideline for School in Uganda).
- The Head, Procurement and Disposal Unit should ensure that a proper procurement process is conducted for each procurement before issuing Local Purchase Orders.

2.1.5 Failure to prepare and submit quarterly Procurement Reports to PPDA

The School did not submit quarterly procurement reports to the Authority for the calendar year 2024 contrary to Paragraph 5.2.2 of the Procurement and Disposal Guideline for Schools in Uganda No. 5 of 2014.

Implication

This undermines the principles of transparency and accountability as well as the oversight role of PPDA in monitoring public procurement compliance of the School.

Management Response

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Recommendation

The Accounting Officer should submit quarterly reports of procurement and disposal detailing contracts awarded and completed in accordance with Paragraph 5.3.1(d) of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

2.1.6 Poor procurement record keeping

There were no procurement files for all procurements executed during the calendar year 2024 contrary to Section 44 of the PPDA Act Cap 205. The Authority did not find any procurement procedural forms on record apart from the multiple payment vouchers for several purchases conducted by the School during the calendar year and the Bursar' requisitions for funds.

Implication

Failure to keep appropriate procurement files for all procurements executed by the School as provided for under Article 44 of the PPDA Act 205 undermines the basic principles of transparency, fairness, accountability and value for money in procurement.

Management Response

The audit was an eye opener and a lesson to our procurement operations. It was the first of its kind. We learned a lot from your interaction with us and acknowledge our weakness. We have taken the matter with all the seriousness it deserves.

Recommendation

The Head, Procurement and Disposal Unit should ensure that all procurements and disposal activities executed by the School have proper files on record including all PPDA procurement procedural forms (Accessed on the PPDA website) to support the oversight role of the Authority.

2.1.7 Lack of a prequalified list of providers and framework contracts

The School did not have a record of an evaluated and approved prequalified list of providers capable to provide common user items to the School through proper procurement processes as provided for in Paragraph 6.1.2 of the Procurement and Disposal Guideline for Schools in Uganda of 2014.

Implication

Failure to prequalify capable providers to supply common user items deprives the School of a pool of potential providers that would support the procurement function to deliver on planned procurements on a timely and cost saving manner.

Management Response

The audit was an eye opener and a lesson to our procurement operations. It was the first of its kind. We learned a lot from your interaction with us and acknowledge our weakness. We have taken the matter with all the seriousness it deserves.

Recommendations

- The Accounting Officer should ensure that arrangements are made to prequalify providers of common user items going forward in order to support execution of timely and cost saving procurement activities.
- The Accounting Officer should also ensure that the School takes advantage of framework contracts for common user items to support procurement by issuance of call-off order to save time and cost.

2.2 LEVEL OF EFFICIENCY AND EFFECTIVENESS IN CONTRACT IMPLEMENTATION INCLUDING THE APPLICATION OF ENVIRONMENTAL, SOCIAL, HEALTH AND SAFETY (ESHS) REQUIREMENTS IN THE PROCUREMENT PROCESS**2.2.1 No evidence of nominating and appointing Contract Managers**

In all the sampled procurements worth UGX 277,156,900, there was no evidence of the User Departments nominating to the Accounting Officer for appointment a member from the User Department with appropriate skills and experience to be appointed as Contract Manager contrary to Paragraph 12.12.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

Implication

The failure by the User Departments to take overall responsibility for the implementation of contracts in accordance with the contractual terms and conditions therein hence affect contract delivery and hence loss of value for money.

Management Response

The audit was an eye opener and a lesson to our procurement operations. It was the first of its kind. We learned a lot from your interaction with us and acknowledge our weakness. We have taken the matter with all the seriousness it deserves.

Recommendation

The Accounting Officer should task the Heads of User Departments to always nominate a member of their department with appropriate skills to be appointed as a Contract Manager for

all signed contracts or issued Local Purchase Orders in accordance with Paragraph 12.12.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

2.2.2 Lack of performance/ progress reports

Despite the absence of Contract Managers, there was no effort made by the User Departments to prepare and share progress and/or performance reports with the Accounting Officer contrary to Paragraph 5.20.1 (h) of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

Implication

This is an indication of a capacity gap among User Departments to effectively manage contracts thus deterring the achievement of value for money.

Management Response

The audit was an eye opener and a lesson to our procurement operations. It was the first of its kind. We learned a lot from your interaction with us and acknowledge our weakness. We have taken the matter with all the seriousness it deserves

Recommendation

The Accounting Officer should task the User Departments/appointed Contract Managers to prepare a Contract Implementation Plan using form 49 and forward a copy to the Procurement and disposal Unit for monitoring purposes in accordance with Paragraph 12.12.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.

CHAPTER 3: OVERVIEW OF THE PERFORMANCE OF THE SCHOOL

This section presents the scores per area assessed under different inspection questions

3.1. Overall Compliance Inspection Conclusion

The performance of Kampala High School for the Calendar Year 2024 was **Unsatisfactory** with overall weighted average risk rating of **96%**.

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 6 below:

Table 6: Summary of performance of Kampala High School

Risk category	No.	No. %	Value	Value %	Weights	Total weighted Average	
						By No.	By Value
High	9	90	261,938,900	94.5	0.6	54	56.7
Medium	1	10	15,218,000	5.5	0.3	3	1.65
Low	0	0	0	0	0.1	0	0
Satisfactory	0	0	0	0	0	0	0
Total	10	100	277,156,900	100	1	57	58.35

$$\text{Performance by Number} = \frac{57 \times 100}{60} = 95\%$$

$$\text{Performance by Value} = \frac{58.35 \times 100}{60} = 97.25\%$$

$$\text{The average weighted risk rating} = \frac{95 + 97.25}{2} = 96\%$$

Table 7: Risk rating is as follows:

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

3.3 Recommended Action Plan

Kampala High School should implement the following recommendations within the timeframe given in order to improve its performance in procurement and disposal listed in Table 8 below:

Table 8: Recommended Action Plan

Origin	Recommended Action Plan	Target Date
Accounting Officer	<ol style="list-style-type: none"> 1. The Accounting Officer should appoint a Contracts Committee and ensure appropriate staffing in accordance with Paragraph 4.1 and 5.7.2 of the Procurement and Disposal Guideline for Schools in Uganda No. 5 of 2014. 2. The Accounting Officer should task the Procurement and Disposal Unit to prepare an annual procurement and disposal plan and ensure that it is updated whenever it requires. 3. The Accounting Officer should submit quarterly reports of procurement and disposal detailing contracts awarded and completed in accordance with Paragraph 5.3.1(d) of the Procurement and Disposal Guideline for Schools in Uganda No. 5 of 2014 4. The Accounting Officer should task the Contracts Committee to approve the School's annual procurement plan and any amendments to the plan in accordance with Paragraph 5. 10. 1 (a) of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda. 5. The Accounting Officer should submit an approved copy of the School's procurement plan for the calendar year 2025 in accordance with Section 60 (l) of the PPDA Act Cap.205. 6. The Accounting Officer should submit quarterly reports of procurement and disposal detailing contracts awarded and completed in accordance with Paragraph 5.3.1(d) of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda. 7. The Accounting Officer should task the Procurement and Disposal Committee to prequalify at least six providers per item from sources such as the Register of Providers of the PPDA and lists of pre-qualified providers of any other Schools in accordance with Paragraph 6.1.6 of Guideline No.5 of 2014 on the 	Immediately

Origin	Recommended Action Plan	Target Date
	<p>Procurement and Disposal Guideline for Schools in Uganda.</p> <p>8. The Accounting Officer should consider signing framework contract agreements for regularly procured or common user items such as food and laboratory supplies needed on call where the quantity and timing cannot be defined in accordance with Paragraph 6.2 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda.</p>	
Procurement and Disposal Unit	<ol style="list-style-type: none"> 1. The Head, Procurement and Disposal Unit should ensure that the procurement plan is prepared in the right format as Guided by the PPDA Circular No. 1/2024: Revised procurement plan template available on the PPDA website. 2. The Head, Procurement and Disposal Unit should ensure that the procurement plan is updated in accordance with Section 60 (7) of the PPDA Act Cap. 205. 3. The Head, Procurement and Disposal Unit should diligently consider the procurement thresholds when choosing the procurement method in accordance with Guideline 8.6.2 of the PPDA (Procurement and Disposal Guidelines for Schools in Uganda) Guidelines, 2014. 4. The Accounting Officer should task the Heads of User Departments to always nominate a member of their department with appropriate skills to be appointed as contract manager for all signed contracts or issued Local Purchase Orders in accordance with Paragraph 12.12.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda. 5. The Accounting Officer should task the User Departments/appointed contract managers to prepare a contract implementation plan and forward a copy to the Procurement and Disposal Committee for monitoring purposes in accordance with Paragraph 12.12.1 of Guideline No.5 of 2014 on the Procurement and Disposal Guideline for Schools in Uganda. 	Immediately

Origin	Recommended Action Plan	Target Date
	6. The Accounting Officer should task the Heads of User Departments to prepare performance and/or progress reports and share them with the Procurement and Disposal unit for monitoring purposes and archiving in accordance with Paragraph 5.20.1 (h) of Guideline No.5 of 2014 on the Procurement and Disposal Guidelines for Schools in Uganda.	
Contracts Committee	The Chairperson Contracts Committee, the User Departments should adhere to Clause 16 of the PPDA Guideline 5/2014 (Procurement and Disposal Guideline for Schools in Uganda) in regards to the preparation of solicitation documents.	Immediately

ANNEXES:

Annex 1: Transaction list for the calendar year 2024

NO	REFERENCE NUMBER	SUBJECT OF PROCUREMENT	METHOD OF PROCUREMENT	PROVIDER	CONTRACT VALUE (UGX)	RISK RATING
1.	No reference number	Staff development, training, tours and workshop	Direct procurement	Open market	14,200,000	High Risk
2.	No reference number	Office equipment and stationery	Direct procurement	Open market	2,800,000	High Risk
3.	No reference number	Student leaders' uniforms	Direct procurement	Open market	2,120,000	High Risk
4	No reference number	Biometric system expenses	Direct procurement	Araknerd co. Ltd	15,218,000	High Risk
5	No reference number	Stationery	Direct procurement	Open market	19,307,000	High Risk
6	No reference number	Student food	Direct procurement	Ayasi Asad	183,472,000	High Risk
7	No reference number	Staff Meals	Direct procurement	Open market	13,784,400	High Risk
8	No reference number	Staff Housing	Direct procurement	Open market	17,360,000	High Risk
9	No reference number	Cleaning materials	Direct procurement	Open market	6,382,500	High Risk
10	No reference number	Building Repairs	Direct procurement	Open market	2,513,000	
Total					277,156,900	

Annex 2: Risk Rating Criteria

RISK	DESCRIPTION	AREA	IMPLICATION
HIGH	Such procurements were considered to have serious weaknesses, which could cause material financial loss or carry risk for the regulatory system or the entity's reputation. Such cases warrant immediate attention by senior management. Significant deviations from established policies and principles and/or generally accepted industry standards will normally be rated "high".	Planning: Lack of or failure to procure within the approved plan	This implies emergencies and use of the direct procurement method which affects competition and value for money.
		Bidding Process: Use of wrong/inappropriate procurement methods, failure to seek Contracts Committee approvals and usurping the powers of the PDU.	This implies use of less competitive methods which affects transparency, accountability and value for money.
		Evaluation: Use of inappropriate evaluation methodologies or failure to conduct evaluation.	This implies financial loss caused by awarding contracts at higher prices or shoddy work caused by failure to recommend award to a responsive bidder.
		Record Keeping: Missing procurement files and missing key records on the files namely; solicitation document, submitted bids, evaluation report and contract.	This implies that one cannot ascertain the audit trail namely; whether there was competition and fairness in the procurement process.
		Fraud/forgery: Falsification of Documents	This implies lack of transparency and value for money.
		Contract Management: Payment for shoddy work or work not delivered.	This implies financial loss since there has been no value for money for the funds spent and the services have not been received by the intended beneficiaries
MEDIUM	Procurements that were considered to have weaknesses which, although less likely to lead to material financial loss or to risk damaging the regulatory system or the entity's reputation, warrant timely management action using the existing management framework to ensure a formal and effective system of management	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, standard formats, use of PP Forms and records of issue and receipts of bids, usage of	This implies lack of efficiency, standardisation and avoiding competition.

RISK	DESCRIPTION	AREA	IMPLICATION
	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.	non-pre-qualified firms and splitting procurement requirements.	
		Procurement Structures: Lack of procurement structures	This implies lack of independence of functions and powers and interference in the procurement process.
		Record Keeping: Missing Contracts Committee records and incomplete contract management records.	This implies that one cannot ascertain the audit trail namely; whether the necessary approvals were obtained in a procurement process.
		Contract and Contract Management: Failure to appoint Contract Supervisors, failure to seek the Solicitor General's approval for contracts above UGX. 200 million and lack of notices of Best Evaluated Bidders.	This leads to unjustified contract amendment and variations which lead to unjustified delayed contract completion and lack of value for money. Bidders are not given the right of appeal.
		Failure by the Entity to incorporate in the solicitation document aspects of gender, social inclusion, environment, health and safety. Aspects of gender, social inclusion, environment, health and safety not covered by the contractor during contract implementation.	
LOW	Procurements with weaknesses where resolution within the normal management framework is considered desirable to improve efficiency or to ensure that the business matches current market best practice. Deviations from laid down detailed procedures would normally be graded "low" provided	Planning: Lack of procurement reference numbers.	This leads to failure to track the procurements which leads to poor record keeping.

RISK	DESCRIPTION	AREA	IMPLICATION
	that there is sufficient evidence of management action to put in place and monitor compliance with detailed procedures.		