



COMPLIANCE INSPECTION REPORT FOR FINANCIAL YEAR 2023/24

KITGUM DISTRICT LOCAL GOVERNMENT

APRIL 2025

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ACRONYMS

BEB	Best Evaluated Bidder
BOQ	Bills of Quantities
ESHS	Environmental, Social, Health and Safety
FY	Financial Year
GCC	General Conditions do Contract
ITB	Instruction to Bidders
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets
PPDA Act	Public Procurement and Disposal of Public Assets Act, Cap. 205
UGX	Uganda Shillings
VAT	Value Added Tax

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a compliance inspection of Kitgum District Local Government that covered a sample of ten procurement transactions under the Financial Year 2023/24. The overall objective of the compliance inspection was to assess the effectiveness and efficiency of procurement and disposal processes at the Entity and adherence to the PPDA Act, Cap. 205, attendant PPDA Regulations, and public procurement policies so as to determine the procurement performance over the compliance inspection period.

From the findings of the compliance inspection exercise, the performance of Kitgum District Local Government for Financial Year 2023/24 was **Moderately Satisfactory**, with an average weighted risk rating of **56.02%** as per the ranking in **Table 23** under Chapter 3 of this compliance inspection report.

The performance was attributed to the following key exceptions:

1. The Entity failed to implement all the audit recommendations of the Authority for the FY 2018/2019, contrary to the requirements of section 10 of the PPDA Act Cap. Thus; 1 (14%) was implemented, 2 (19%) were partially implemented and 4 (57%) were not implemented, which hinders the Entity's ability to achieve efficiency in the procurement function.
2. The Head of Procurement and Disposal Unit issued bidding documents to bidders in procurements worth UGX.718,752,070 with unclear evaluation criteria. This should have left potential bidders unguided on how to prepare a competitive bid, contrary to the requirements of Regulation 42 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023;
3. Procurements worth UGX.523,140,646 were implemented outside the procurement plan, contrary to the requirements of Regulation 4 of the PPDA (Procurement Planning) Regulations, 2023 which consequentially affects the Entity's budget management and increases the risk of accumulating domestic arrears.
4. The Entity's Evaluation Committee failed to adhere to the evaluation criteria stated in the bidding document in seven procurements worth UGX.727,504,666, contrary to the requirements of Regulations 5 (1-2), of the PPDA (Evaluation) Regulations, 2023. This compromises the integrity of the evaluation process and leads to selection of incapable providers and poor public service delivery to the beneficiaries as well.
5. Awarding and signing contracts at prices above the approved budget in two procurements executed in the financial year worth UGX.314,864,589, contrary to the requirements of Regulations 6(1) (b & e), 7(1) and 8(1) of the PPDA (Contracts) Regulations, 2023. This exposed the entity to the risk of accumulating domestic arrears.
6. Failure by the Accounting Officer to appoint Contract Managers in nine projects implemented during the financial year worth UGX.1,131,392,147, contrary to the requirements of Regulation 50(1) of the PPDA (Contracts) Regulations, 2023. This exposed the Entity to the risk of poor contract implementation outcome, and failure to achieve planned project objectives.
7. Failure to enforce implementation and compliance to ESHS in procurement processes in the Entity, in five procurements worth UGX.653,691,558, contrary to the requirements of Section 66 of the PPDA Act, Cap.205. This undermined the relevancy of ESHS mitigation measures stated in the contracts and the need to control the negative impact of associated with project implementation on environment and public health and safety.
8. Lack of contract management plans, progress reports and issuance of completion certificates and site handovers for nine completed projects worth UGX.1,131,392,147,

- contrary to the requirements of Regulations 50(3) of the PPDA (Contracts) Regulations, 2023 exposed the Entity to the risk of poor contract implementation outcome;
9. Failure by the Entity to dispose unserviceable and unusable assets, which exposes the assets to further loss of market value through deterioration and the Entity risks failure to attract buyers at disposal, contrary to Regulation 2(1-2) of the PPDA (Disposal) Regulations, 2023.
 10. Failure by the Procurement and Disposal Unit to have complete procurement and disposal files in seven procurements worth UGX.891,654,143 contravened the requirements of Section 44 of the PPDA Act, Cap.205. This hindered transparency and accountability for the procurements implemented by the Entity.

In summary, the Authority observed irregularities in the bidding process, evaluation irregularities and poor contract management affected the Entity's performance.

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

1. The Accounting Officer should:
 - i. Show cause why the Permanent Secretary Ministry of Local Government should not take disciplinary actions against the Entity as per the pronouncements of Section 10 of the PPDA Act Cap. 205 for failure to implement the Authority's audit recommendations, issued to enhance the procurement function in the Entity.
 - ii. In accordance with Section 60(10) of the PPDA Act Cap. 205, desist from approving procurements outside the procurement plan and in case of new activities identified and approved, then the procurement plan should be updated and approved regularly in compliance with the requirements of Regulation 4 of the PPDA (Procurement Planning) Regulations, 2023;
 - iii. Sign contracts with the best evaluated bidders within the approved budget, and in any other case, where clear approved source of funding has been identified. In doing so, the Accounting Officer should be guided by the requirements in Regulations 6(1) (b & e), 7(1) and 8(1) of the PPDA (Contracts) Regulations, 2023;
 - iv. Based on the annual Board of Survey report recommendations, dispose of obsolete assets of the Entity accordingly, as required under Regulation 3(1-4) of the PPDA (Disposal) Regulations, 2023, to save the assets from further deterioration;
 - v. Task User Departments to nominate a member of staff for Accounting Officer's appointment as Contract Managers to supervise all projects implemented by the Entity, in accordance with Regulation 51(1) and 50(1) of the PPDA (Contracts) Regulations 2023;
 - vi. With the support of the Head of the User Department, ensure that the appointed Contract Managers prepare and submit contract management plans and progress reports to the Accounting Officer with a copy to the Procurement Unit as required by Regulations 50(3) and 52(2) of the PPDA (Contracts) Regulations, 2023;
 - vii. Ensure that projects are completed within the contractual period, handed-over and completion certificates issued, accordingly, in accordance with Regulation 52 of the PPDA (Contracts) Regulations, 2023;
 - viii. Task the stakeholders involved in the project implementation in the Entity to adhere to the environmental and social safe guard requirements from the start of a project, in order to achieve the objectives of Section 66 of the PPDA Act, Cap.205; and
 - ix. Undertake follow-ups on the selected farmers in micro scale irrigation program:
 - To assess the level of progress achieved in the implementation of the Micro Scale Irrigation projects, as mandated by Section 28 (1)(1) of the PPDA Act, Cap.205; and

- Interface with the farmers to establish the challenges faced in uptake of the project for purposes of coming up with measures to support all selected farmers in taking up the micro scale irrigation scheme successfully;
2. The Contracts Committee should follow the law in executing their role in the procurement process and desist from awarding contracts to bidders at costs higher than the budget and workplan, so as to protect the Entity from going into accumulation of domestic arrears. In doing so, the Committee should be guided by Regulations 6(1) (b & e), 7(1) and 8(1) of the PPDA (Contracts) Regulations, 2023.
 3. The Head of the Procurement and Disposal Unit should:
 - i. Desist from initiating procurements without approved procurement requisition Form 5I by the Accounting Officer, as it's a violation of the law, specifically Regulations 3(1) and 4(1-3) of the PPDA (Rules and Methods of Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023;
 - ii. Observe strict adherence to the requirements of the law and prepare bidding documents with clear specifications, evaluation requirements and guidance that encourages competitive bidding, in compliance with the requirements of Regulation 42 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023, for the Entity to achieve its procurement objectives;
 - iii. Desist from using VAT registration certificate as an evaluation criterion, as it's against the requirement of PS/ST Circular No.1 of 2015, that debarred procuring entities from using VAT as an evaluation criterion. Alternatively, the Entity may consider using tax registration certificate to evidence VAT registration status of bidders;
 - iv. Take appropriate actions including review of the evaluation reports, to ensure that the Evaluation Committees;
 - Adequately assess the documents provided by bidders for compliance, as required in Regulations 18 (1-3), of the PPDA (Evaluation) Regulations, 2023 in order to protect the Entity from contracting unresponsive providers; and
 - Adhere to the evaluation criteria stated in the bidding documents issued to bidders during evaluation, in compliance with the requirements in Regulations 5 (1-2), of the PPDA (Evaluation) Regulations, 2023. This will enable evaluation process select capable and reliable providers in the Entity;
 - v. Prepare disposal plan for the Entity annually and submit the approved plan to the Authority in accordance with Regulations 2(1) of the PPDA (Disposal) Regulations, 2023 to aid the disposal process of disposal assets in the Entity; and
 - vi. Have in place complete procurement files in the Entity with all necessary records, as required in Section 44 of the PPDA Act Cap.205, so as to achieve good procurement record keeping and management in the Unit.

Kitgum District Local Government should implement the recommended action plan on page 35 - 36 of this report.

CHAPTER 1: INTRODUCTION

1.1 Structure of the Entity

According to Section 28 of the PPDA Act, Cap. 205, the Accounting Officer has the overall responsibility for the successful execution of the procurement, disposal and contract management in Kitgum District Local Government. The Accounting Officer during the financial year under inspection was Ms. Stella Abyeto, the Chief Administrative Officer. The composition of the Procurement and Disposal Unit and Contracts Committee are detailed in Appendix 5 and Appendix 6 respectively.

1.2 Background

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a compliance inspection of Kitgum District Local Government that covered 10 procurement transactions for the Financial Year 2023/24, as listed in Appendix 1.

1.3 Objective of the Compliance Inspection

The overall objective of the compliance inspection was to assess the effectiveness and efficiency of procurement and disposal processes at the Entity and adherence to the PPDA Act, Cap. 205, attendant PPDA Regulations, and public procurement policies so as to determine the procurement performance over the compliance inspection period.

The specific objectives of the compliance inspection were to:

1. Assess the compliance of the Entity's procurement processes with the provisions of the PPDA Act, Cap. 205 and any other applicable laws and identify areas for improvement to enhance procurement practices at the Entity;
2. Assess the compliance of the Entity's disposal process with the provisions of the PPDA Act, Cap. 205 and attendant Regulations;
3. Assess the level of application of the Environmental, Social, Health and Safety (ESHS) requirements in the procurement processes at the Entity; and
4. Assessment of the progress and performance of the Micro-scale Irrigation Program in Kitgum District Local Government.

1.4 Scope of the Compliance Inspection

The inspection involved a review of the procurement and disposal process, general compliance issues and contract implementation on sample basis. The exercise covered a sample of 10 procurement transactions worth UGX.1,421,481,120 conducted during the FY 2023/2024, review of procurement structures and review of the procurement plan performance. The list of sampled transactions is contained in Appendix 1.

1.5 Methodology

A sample of 10 procurement transactions were selected based on stratified random sampling using Contracts Committee minutes, quarterly and monthly procurement and disposal reports. The Compliance Team examined records and documents for each sampled procurement and disposal transactions from where inspection evidence was derived to draw the inspection conclusions. This involved a review of the Entity's procurement/disposal planning, initiation, bidding, evaluation, contract placement and management.

During the inspection, the Compliance Team met with the staff from the Procurement and Disposal Unit (PDU), Contracts Committee, Internal Audit, and User Departments where

necessary, to obtain crucial qualitative information about the internal control system and processes in place.

A debrief meeting to discuss preliminary findings was held with the Entity management and staff before the team could embark on preparation of the management letter. The management letter was sent to the Entity on **29th November 2024** with a request to submit a management response by **6th December 2024** which was submitted on **18th December 2024**.

This report presents key findings and conclusions arising from the compliance inspection exercise.

CHAPTER 2: FINDINGS AND RECOMMENDATIONS

2.1 Compliance of the Entity with the general provisions of the PPDA Act, Cap.205, Regulations and Guidelines with regard to the performance of the procurement structures and conduct of procurement processes

The exceptions below were noted during the inspection:

2.1.1 Procurement plan implementation.

The Authority established that procurements implemented by the Entity during financial year 2023/24 were worth UGX.4,578,851,904 out of the planned procurements worth UGX.5,922,591,142. The foregoing, gave the Entity a procurement plan implementation rate of 77% with a variance of UGX.1,343,739,238 as presented in Table 1 below.

Table 1: Analysis of procurement spend for financial year 2023/2024

Procurement Plan Value (UGX)	5,922,591,142
Procurement Spend (Quarterly and monthly Reports Value) UGX	4,578,851,904
Procurement Plan Implementation Rate (%)	77%
Variance (UGX)	1,343,739,238

Implication

The above variance shows that the Entity was unable to absorb all the fund released in the financial year 2023/24 which negatively affects budget performance and service delivery to the beneficiaries.

Management response

We acknowledge your observations and hope to improve in the future. However, those were cancelled or changed projects but were not updated in consolidated procurement plan.

Authority's comment

The Authority took note of the response; however, the Entity failed to provide evidence of cancellation or change of the projects.

Recommendation

The Accounting Officer should continuously integrate its procurement budget with the Entity's expenditure program during a financial year in compliance with the requirements of Section 2 (d) of the PPDA Act, Cap. 205.

2.1.2 Failure to implement all planned procurements in the FY 2023/24

The Authority found that in eight procurements worth UGX.157,000,000 were not procured planned for but not implemented during the financial year.

Table 2: Planned procurements not implemented

No.	Subject of procurement	Contract value (UGX)	<u>Management response</u>
1.	Ren. of office at Putuke P/s	30,000,000	<i>It's true it was not implemented because the project site was changed to Akworo PS.</i>

No.	Subject of procurement	Contract value (UGX)	Management response
2.	Titling S/c land	1,500,000	<p><i>This was implemented because the procurement requisition form 5 to confirm availability of funds was submitted by the user department.</i></p> <p>Authority's comment The Authority notes the response, however, the said form 5 was not provided by the Entity for verification.</p>
3.	Construction of shade at Kiteny S/c Head Quarters	4,500,000	<p><i>This could not be implemented as the available fund was not sufficient. Attached is a sub county council resolution</i></p> <p>Authority's comment The Authority notes the response, however, the evidence attached was a Council resolution for the construction of a kitchen at Omiya Anyima HC III, not a shade at Kiteny S/c Headquarters.</p>
4.	Cleaning of wards & offices at KGH	46,200,000	<i>We acknowledge your observation and working towards improving in subsequent years.</i>
5.	Cleaning of compound at KGH	36,000,000	<i>We acknowledge your observation and working towards improving in subsequent years</i>
6.	Hire of hospital parking yards	12,000,000	<i>We acknowledge and note for improvement</i>
7.	Hire of workshop / hospital garage	4,800,000	<i>We acknowledge your observation and working towards improving in subsequent years</i>
8.	Telecommunication services	22,000,000	<i>We acknowledge your observation and working towards improving in subsequent years</i>
	Total	157,000,000	

N.B: The planned procurement cost for items not implemented above has been reduced by UGX. 2,499,591,261 which was additional plan contract value for the completion of the multi-year construction of a seed school at Layamo S/c, that was awarded in the FY 2021/22.

Implication

Failure by an Entity to implement all its procurement activities in the financial year, affects budget performance and service delivery.

Management response

Included in the added response column in Table 2 as presented above.

We however, acknowledge your observations and are looking towards improving in the future in some of the areas noted.

Recommendation

The Accounting Officer should ensure that all procurements in the approved procurement plan are implemented as per funds released to the Entity during the financial year. However, in case of changes in the planned activities, the procurement plan should be updated accordingly, as guided by Section 60 (7-8) of the PPDA Act, Cap. 205.

2.1.3 Procurements implemented outside the procurement plan

The Authority found that procurements in Table 3 below worth UGX.523,140,646 were not in the procurement plan, but implemented by the Entity during the financial year. This was against the requirements of Section 60 (10) of the PPDA Act Cap. 205.

Table 3: Procurements implemented outside the procurement plan

No.	Subject of procurement	Contract value (UGX)
1.	Construction of 2 stances drainable latrine at Obem P/s	12,851,200
2.	Feasibility study and detail survey and design of solar powered motorised rural piped water scheme.	34,987,000
3.	Design, supply & installation of micro irrigation equipment for demonstration to 23 selected farmers in the district under micro scale irrigation program.	307,174,000
4.	Design, supply & installation of assorted irrigation equipment for demonstration to 4 farmers.	80,974,000
5.	Ren. of one block of two classroom at Akworo P/s	39,808,480
6.	Ren. of children's library at Kitgum District Headquarter.	10,774,580
7.	Ren. of one block of two classroom at Labongo Akwang S/c.	36,571,386
	Total	523,140,646

Implication

Implementing procurements outside the approved procurement plan, consequentially affected the Entity's budget management and increased the risk of accumulating domestic arrears.

Management response

It is true these projects were not updated in the consolidated procurement work plan and we pledge to regularly update procurement work plan from time to time going forward. However, they were implemented using the Procurement requisition form 5 raised by the user department. Attached are copies of requisition from 5.

Authority's comment

The Entity's response is noted by the Authority; however, it does not address the exception raised in the inspection, as a procurement requisition form 5 is requisite form for initiation of a procurement, and does not communicate of the changes in an Entity's procurement plan.

Recommendation

The Accounting Officer should desist from approving procurements outside the procurement plan in compliance with Section 60(10) of the PPDA Act Cap. 205, and in case of new activities identified and approved, then the procurement plan should be updated and approved regularly in compliance with the requirements of Regulation 4 of the PPDA (Procurement Planning) Regulations 2023.

2.1.4 Failure to fully implement the PPDA audit recommendations for FY 2018/2019

The Authority found that out of the seven audit recommendations made in FY 2018/2019, 1 (14%) was implemented, 2 (19%) were partially implemented and 4 (57%) were not implemented, contrary to the guidance of section 10 of the PPDA Act Cap. 205 as specified in Table 4 below.

Table 4: Partially implemented and unimplemented previous audit recommendations for FY 2018/2019

No.	Audit Recommendation	Status of Implementation	Management response
1.	The Accounting Officer should urgently address the issue of record keeping in the Procurement and Disposal Unit.	Partially addressed	<i>We acknowledge your observation for improvement</i>
2.	The Contracts Committee should accordance with Section 28 (1) (bb) of the PPDA Act, 2003 desist from approving procurement outside the approved procurement plan.	Partially addressed	<i>We acknowledge your observations and pledge to improve in the future.</i>
3.	PDU should indicate: i. In accordance with Section 31 (o) of the PPDA Act, 2003 archive a copy of every bidding document approved by the contracts committee on its respective procurement action file ii. In accordance with Regulation 85 (5) of the Local Governments (PPDA) Regulations, 2006 send notices of best evaluated bidder to all firms that participate in any procurement process.	Not implemented Not implemented	<i>It's true at the time of inspection the approved bidding documents were not in the respective files. However, they were in separate files.</i> Authority's comment The Authority took note of the response, however, the bidding document should always be part of a specific procurement file for proper record keeping by the Procurement Unit.
4.	The Heads of User Departments to always nominate contract supervisors for all awarded contracts in accordance with Regulation 119 (2) of the Local Governments (PPDA) Regulations, 2006.	Not implemented	<i>We acknowledge your observations and pledge to improve going forward.</i>

No.	Audit Recommendation	Status of Implementation	Management response
5.	User departments should initiate procurements in accordance to Regulation 65 (1) of the LG (PPDA) Regulations, 2006.	Not implemented	<i>Its true most procurement initiation forms were not in the respective files at the time of inspection as they were filed in Initiation file. We are however working towards ensuring they are in their respective files going forward.</i>

Implication

Failure to implement the Authority's recommendations, hinders the Entity's ability to achieve efficiency in the procurement function, reduce procurement risks and realize procurement objectives.

Recommendation

The Accounting Officer should show cause why the Permanent Secretary Ministry of Local Government should not take disciplinary actions against the Entity as per the pronouncements of Section 10 of the PPDA Act Cap. 205 for failure to implement the Authority's audit recommendations, issued to enhance the procurement function in the Entity.

2.1.5 Procurements implemented without procurement requisition forms

The Authority found that the Entity procured five Motor cycles worth UGX.89,000,000 without procurement requisition form, contrary to the requirements of Regulations 3(1) of the PPDA (Rules and Methods of Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

Implication

Initiating a procurement without procurement requisition form, exposes the Entity to the risk of implementing a procurement without budget appropriations, hence a risk of creating domestic arrears.

Management response

It is true that as at the time of the inspection, the procurement requisitions were not in the respective files as they were filed in the Procurement requisition form file. We however note the concern to put each in its respective files going forward.

Recommendation

The Head Procurement and Disposal Unit should desist from initiating procurements without procurement requisition (PP Form 5I) approved by the Accounting Officer, which is a requirement under Regulations 3(1 & 7) and 4(1-3), of the PPDA (Rules and Methods of Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

2.1.6 Issuing bidding documents with inadequacies in the bidding requirements

The Authority established that in four procurement worth UGX.718,752,070, the bidding document issued to bidders had inadequacies in the bidding requirements, as indicated in Table 5 below.

Table 5: Procurements with bidding document omissions on the bidding requirements

No.	Subject of procurement	Contract Value (UGX)	Exceptions
1.	Construction of one block of two classrooms at Lokira P/S.	114,935,065	<p>The bidding document;</p> <ul style="list-style-type: none"> i. Had unclear evaluation criteria. ITB 14.1 (i) of the bidding document required a copy of valid bidder's income tax clearance certificate or its equivalent and a copy of bidder's valid trading license without specifying the period required for these documents. ii. Required bidders to submit VAT registration certificate as an evaluation criterion, which was contrary to the guidance by the PS/ST in Circular No.1 of 2015. iii. Used brand names; attached specification was by manufacturer. Element C (Roof construction and finishes) specified that the bidder must use 28 gauge from Roofing Limited or Uganda Baati.
2.	Low-cost sealing of Mucwini-Kitgum Matidi Road (0.3km)	364,079,001	<p>The bidding document:</p> <ul style="list-style-type: none"> i. Had unclear evaluation criteria, such as: <ul style="list-style-type: none"> (a) Power of Attorney, without specifying whether it should be certified or not; and (b) A copy of valid bidder's income tax clearance certificate or its equivalent without specifying the required period. ii. The bidding document, had restrictive evaluation requirements. Section 6.2.7 of the bidding document required bidders to submit at least three contracts each worth UGX 500,000,000 that have been successfully and substantially completed. This was restrictive since the procurement was initiated at UGX 362,000,000. iii. The bidding document required bidders to submit VAT registration certificate as an evaluation criterion, which was contrary to the guidance by the PSST in Circular No.1 of 2015.
3.	Completion of construction of motorised piped water at Mucwini Sub County.	199,929,524	<ul style="list-style-type: none"> i. Unclear evaluation criteria were used: <ul style="list-style-type: none"> a) A copy of bidder's valid trading license and a copy of bidder's certificate of registration/incorporation or equivalent, without stating the validity period; b) Power of Attorney, without specifying whether it should be certified or not; and c) A copy of valid bidder's income tax clearance certificate or its equivalent, without stating the validity period.

No.	Subject of procurement	Contract Value (UGX)	Exceptions
			ii. The bidding document required bidders to submit VAT registration certificate as an evaluation criterion, which was contrary to the guidance by the PSST in Circular No.1 of 2015. iii. ITB 1.1 stated that the contract period shall be 4 months, while GCC 17.1 stated that the intended completion period shall be 90 days (3 months).
4.	Renovation of one block of two classroom at Akworo P/S	39,808,480	i. Failure to specify the bid validity period. The bidding document required a bid validity period of 90 days, instead of the actual / specific date. ii. Specification by brand. Element C (Roof construction and finishes) specified that the bidder must use 28 gauge from Roofing Limited or Uganda Baati.
Total		718,752,070	

Implications

- Issuing bidding document with unclear specifications and evaluation criteria, leaves potential bidders unguided on how to prepare a competitive bid and know the actual needs of the entity.
- Using VAT registration certificate as an evaluation criterion may have discouraged potential bidders from participating in the bidding process and it was also against the guidance issued by the PS/ST in Circular No.1 of 2015, debarring Entities from was VAT as basis of assessing bidders.

Management response

We acknowledge your observations and pledge to improve in the subsequent period.

Recommendations

The Head of the Procurement Unit should:

1. With strict adherence to the requirements of the law, prepare bidding documents with clear specifications, evaluation requirements and guidance that encourages competitive bidding, for the Entity to achieve its procurement objectives. This should be implemented in compliance with the requirements of Regulation 42 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.
2. Desist from using VAT registration certificate as an evaluation criterion, because it's against the requirement of PS/ST Circular No.1 of 2015, that debarred procuring entities from using VAT as an evaluation criterion. Alternatively, the Entity may consider using tax registration certificate to evidence VAT registration status of bidders.

2.1.7 Failure to hold pre-bid meeting for procurements under open bidding

The Authority found that the Entity failed to hold pre-bid meeting on the 18th August 2023 for five procurements worth UGX.786,504,143 as per the bid invitation notice dated 10th August 2023, contrary to the guidance of Regulation 60(2-3) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023, for procurements indicated in Table 6 below.

Table 6: Procurements in which the Entity failed to hold pre-bid meeting

No.	Subject of procurement	Contract Value (UGX)
1.	Renovation of District Council Hall.	77,777,777
2.	Supply of five Motor cycles.	89,900,000
3.	Drilling and construction of five deep boreholes.	139,812,300.
4.	Construction of one block of two classrooms at Lokira P/S.	114,935,065
5.	Low-cost sealing of Mucwini-Kitgum Matidi Road (0.3km).	364,079,001
Total		786,504,143

Implication

Failure by the Entity to hold pre-bid meeting as was indicated in the bid notice, was a violation of a bidding requirement and also made the Entity miss out on information sharing about the bidding process.

Management response

We acknowledge your observations for further improvement

Recommendation

The Accounting Officer should ensure pre-bid meetings are held by the Procurement and Disposal Unit as scheduled in the bid notice published, to avoid misleading potential bidders and maintain the integrity of the bidding process. In implementing the above, the Accounting Officer should be guided by Regulation 60(1-6) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

2.1.8 Deficiencies identified in the bidding process

The Authority established the deficiencies below in the bidding process of the Entity.

i. Failure by Contracts Committee or User department to witness bid opening process

The Authority found that in eight procurements worth UGX: 1,058,456,147, the Procurement and Disposal Unit did not involve a member of the Contracts Committee or a representative of the User department in the bid opening process, contrary to Regulation 69 (6-7) of the PPDA (Rule and Methods for Procurement of Supplies, works and Non-Consultancy Services) Regulations, 2023 as indicated in the Table 7 below.

Table 7: Procurements in which Contracts Committee or User Department failed to witness the bid opening process

No.	Subject of procurement	Contract value (UGX)
1.	Renovation of District Council Hall	77,777,777
2.	Supply of five Motor cycles	89,900,000
3.	Drilling and construction of five deep boreholes	139,812,300
4.	Design, supply & installation of assorted irrigation equipment for demonstration at Daniel Comboni in Omiya Anyima S/c	32,214,000
5.	Construction of one block of two classrooms at Lokira P/S	114,935,065
6.	Low-cost sealing of Mucwini-Kitgum Matidi Road (0.3km)	364,079,001
7.	Completion of construction of motorised piped water at Mucwini S/c.	199,929,524
8.	Renovation of one block of two classroom at Akworo P/S	39,808,480
Total		1,058,456,147

Implication

Failure by the Procurement and Disposal Unit to involve a member of the Contracts Committee or a representative of the User Department in the bid opening process, creates doubt in the transparency of the bidding process and was a violation of a procedural requirement.

Management response

We acknowledge your observations. However, not all heads of departments could attend the exercise. However, a few represented by the Willy Picho (district engineer), Okello Watson (accountant attached to Health department), Innocent Okeny (Account Assistant for Namokora Sub County) and Beartice Lanyero (Contracts Committee member) were in attendance as per the record of attendance here attached.

Authority's comment

The Entity's response is valued, however, the mentioned staff as a procedural requirement are required to witness bidding opening and sign bid closure form (Form 12). The mentioned staff did not sign bid closure form 12.

Recommendation

The Head of Procurement and Disposal Unit should abide by requirements of the law and ensure that a member of the Contracts Committee or a representative of the User department witnesses the bid opening process and signs Form 12, as required by Regulation 69(6-7) or 75(1) of the PPDA (Rule and Methods for Procurement of Supplies, works and Non-Consultancy Services), 2023.

2.1.9 Irregularities identified in the Entity's evaluation processes

The Authority established the deficiencies below in the evaluation processes of the Entity.

i. Inadequate assessment of bidder compliance

The Authority found that in seven procurements worth UGX.768,626,623, the best evaluated bidders were considered compliant by the Evaluation Committees despite not meeting the compliance criteria in the bidding document as indicated in Table 8 below.

Table 8: Procurements in which bidders were inadequately assessed for compliance

No.	Subject of procurement	Contract value (UGX)	Exceptions
1.	Renovation of District Council Hall	77,777,777	The BEB did not meet the following requirements: i. Power of Attorney submitted was not registered by URSB. ii. Project Manager, Mr. James Olila's CV attached in the bid was not signed. iii. Did not submit the code of conduct. iv. Submitted audited financial statements for the financial year 2021 and 2022 not signed by the Director and the Secretary of the company.
2.	Drilling and construction of five deep boreholes.	139,812,300	The best evaluated bidders lacked the code of ethical conduct for providers in their bid, but was cleared as complaint by the

No.	Subject of procurement	Contract value (UGX)	Exceptions
3.	Design, supply & installation of assorted irrigation equipment for demonstration at Daniel Comboni in Omiya Anyima S/c	32,214,000	Evaluation Committee during the evaluation exercise.
4.	Construction of one block of two classrooms at Lokira P/S.	114,935,065	i. The best evaluated bidder B.N Engineering Company Limited submitted an unregistered Powers of Attorney. ii. Bosan Investment (U) Ltd submitted unsigned code of ethical conduct and Form 9 of general experience.
5.	Low-cost sealing of Mucwini-Kitgum Matidi Road (0.3km)	364,079,001	i. VAT registration certificate was used as an evaluation criterion, against the guidance by PSST in Circular No.1 2025; ii. There was change in evaluation criteria during evaluation as below: a) ITB 14.1 (i) (d) required bidders to submit Powers of Attorney, this changed to registered Powers of Attorney; and b) ITB 14.1 (i) (f) required bidders to submit copies of audited books of accounts for the last two (2) years, this changed to the last three years. This led to unfair elimination of Star Engineering Services Ltd. iii. Un authentic record of experience submitted by the best evaluated bidder, Mubuna Investments Uganda Limited, for the construction of valley condominiums in Mbalwa and Nsawo apartments worth UGX 10,124,001,231 in June 2019, yet the company was incorporated on 25 th October 2019.
6.	Renovation of one block of two classroom at Akworo P/S	39,808,480	GCC 12.1 required a delivery period of 60 days, however, the best evaluated bidder provided a work schedule of 8 weeks and was evaluated compliant.
	Total	768,626,623	

Implications

- Failure by the Evaluation Committee to adequately assess the authenticity of documents submitted by bidders for compliance on; bidder past experience, Power of Attorney, ethical code of conduct, among others, exposed the Entity to the risk of contracting unreliable and unqualified providers; and

- Irregular assessment of the audited financial statements of the bidders, meant the Entity was exposed to the risk of contracting providers with weak financial capacity, that ultimately hinders timely implementation of projects.

Management response

We acknowledge this observation consider the recommendation for future improvement.

Recommendation

The Head of Procurement and Disposal Unit should take appropriate actions to ensure that the Evaluation Committees adequately review the documentary evidences provided by bidders in order to protect the Entity from contracting non-responsive providers in accordance with the requirement of Regulations 18 (1-3), of the PPDA (Evaluation) Regulations, 2023

ii. Failure to adhere to the evaluation criteria in the bidding document.

The Authority found that in seven procurements worth UGX.727,504,666 that there was change in the evaluation criteria during the evaluation of bidders against the requirements of Regulations 5 (1-2), of the PPDA (Evaluation) Regulations, 2023, as presented in Table 9 below.

Table 9: Procurements in which the evaluation criteria were not adhered to during the evaluation process

No.	Subject of procurement	Contract value (UGX)	Exceptions
1.	Renovation of District Council Hall	77,777,777	Change of evaluation criteria below were noticed in the evaluation report dated 18 th October, 2023, as below: i. Bid security as was required under ITB 18.2 worth UGX. 1,400,000, but this was changed to UGX.3,290,000 during evaluation exercise. ii. Audited books of accounts where required for the past two years, as per ITB 14.1(i), item (e), but this was changed to three years, during evaluation. iii. The bid validity period was until 30 th January, 2024 – ITB 17.1 But this changed to 17 th January, 2023 as per the evaluation report dated 18 th October, 2023, which period was before invitation to bid of 10 th August 2023, and iv. The BEB did not indicate the validity period of its bid in its bid submission sheet (Item f), as was required in ITB 18 and the bidder was cleared as compliant at evaluation.
2.	Supply of fuel & Lubricants.	72,936,000	i. In the bidding document under Section 3(3.2) (f), the requirement for a trading license was for the financial year 2023, but this was changed to a <i>copy of the bidder's valid trading license or equivalent</i> . ii. In the bidding document under Section 3(3.2) (d), the requirement was for an income tax clearance for the financial year 2023-2024, this

No.	Subject of procurement	Contract value (UGX)	Exceptions
			<p>was changed to a <i>copy of the bidder's income tax clearance addressed to the Entity and for the particular purpose.</i></p> <p>iii. In the bidding document under Section 3(3.2) (m), the requirement was for audited financial statements for the past two years, but it was changed to the past <i>three years in the evaluation report dated 18th October, 2023.</i></p>
3.	Supply of five Motor cycles.	89,900,000	<p>i. In the bidding document under Section 3(11)(h)(iii), the requirement for a trading license was for the financial year 2023, but this was changed to a <i>copy of the bidder's valid trading license.</i></p> <p>ii. In the bidding document under Section 3(11)(h)(ii), the requirement was for an income tax clearance issued in the past three months, this was changed to <i>current certified bidder's income tax clearance certificate.</i></p> <p>iii. In the bidding document under ITB 20.1, it was provided that bids shall be valid until 30th January, 2024, this was changed to <i>the bids shall be valid until...</i></p>
4.	Drilling and construction of five deep boreholes.	139,812,300	<p>i. Bid security required under ITB 18.1 was worth UGX. 2,454,500, but this was changed to UGX.3,290,000 during evaluation exercise.</p> <p>ii. In the bidding document, the bid validity period was 120 days. However, this changed to <i>until 17th January, 2024.</i></p> <p>iii. In the bidding document under Section 14.1 (h)(1), the requirement for a trading license was for the financial year 2023, but this was changed to a <i>copy of the bidder's valid trading license.</i></p> <p>iv. In the bidding document under Section 14.1(h)(3), the requirement for Income tax clearance certificate of 2022-2023 addressed to Kitgum District Local Government, this was changed to <i>Current certified bidder's income tax clearance certificate.</i></p> <p>v. In the bidding document under ITB 17.1, bids shall be valid for 120 days, this was changed to <i>the bids shall be valid until 17th January 2023.</i></p>
5.	Design, supply & installation of assorted irrigation equipment for demonstration at Daniel	32,214,000	<p>i. In the bidding document, the bid validity period was 120 days. However, this was changed to <i>until 17th January, 2024.</i></p> <p>ii. In the bidding document under Section 14.1 (h)(1), the requirement for a trading license was for the financial year 2023, but this was change to a <i>copy of the bidder's valid trading license.</i></p>

No.	Subject of procurement	Contract value (UGX)	Exceptions
	Comboni in Omiya Anyima S/c		<ul style="list-style-type: none"> iii. In the bidding document under Section 14.1(h)(3), the requirement for Income tax clearance certificate of 2022-2023 addressed to Kitgum District Local Government, this was changed to <i>Current certified bidder's income tax clearance certificate</i>. iv. In the bidding document under ITB 17.1, bids were to be valid for 120 days, this was changed to <i>the bids shall be valid until 17th January 2023</i>.
6.	Construction of one block of two classrooms at Lokira P/S	114,935,065	<ul style="list-style-type: none"> i. Whereas ITB 18.2 of the bidding document required bidders to submit a bid security of 1,700,000, at evaluation this changed to a bid security of <i>UGX 3,290,000</i>. Additionally, ITB 18.3 required bid security with a validity of 13th March 2024, however the Evaluation Committee evaluated bid security validity of <i>17th January 2023</i>. ii. ITB 17.1 required a bid validity period of 30th January 2024, however evaluation considered a bid validity period of <i>17th January 2023</i>. iii. ITB 14.1 (i) (f) required bidders to submit copies of audited books of accounts for the last two (2) years, however at evaluation, bidders were evaluated against audited books of account for the last three years.
7.	Completion of construction of motorised piped water at Mucwini Sub County.	199,929,524	<ul style="list-style-type: none"> i. ITB 18.3 required bid security with a validity of 13th March 2024, however the Evaluation Committee evaluated <i>bid security validity of 17th January 2023</i>. ii. ITB 17.1 required a bid validity period of 30th January 2024, however evaluation considered a bid validity period of <i>17th January 2023</i>.
	Total	727,504,666	

Implication

Changes in the evaluation criteria, compromises the integrity of the evaluation process and may subject procurements to administrative reviews, that end up delaying the whole procurement process and service delivery to the beneficiaries as well.

Management response

We acknowledge your observations and take your recommendations into consideration for future improvement.

Recommendation

The Head of the Procurement and Disposal Unit should take appropriate actions including review of the evaluation reports, to ensure that the Evaluation Committees:

1. Adequately assess the documents provided by bidders for compliance, as required in Regulations 18 (1-3), of the PPDA (Evaluation) Regulations, 2023 in order to protect the Entity from contracting unresponsive providers; and
2. Adhere to the evaluation criteria stated in the bidding documents issued to bidders during the evaluation, as required by Regulations 5 (1-2), of the PPDA (Evaluation) Regulations, 2023. This will enable evaluation process select capable and reliable providers in the Entity.

2.1.10 Deficiencies identified at contracting stage

The deficiencies below were identified by the Authority in the contracting process of the Entity.

i. Negotiations conducted without approved negotiation plans

The Authority found that in five procurement worth UGX.896,533,667 negotiations were held with the best evaluated bidders without negotiation plans and parameters prepared and approved by the Contracts Committee. This was contrary to the requirements of Regulations 3(1) and (6-7) of the PPDA (Negotiation) Regulations, 2023 as presented in Table 10 below.

Table10: Procurements in which Negotiations were conducted without negotiation plans

No.	Subject of procurement	Contract value (UGX)	Exceptions
1.	Renovation of District Council Hall	77,777,777	The Evaluation Committee in their report dated 26 th October, 2023 recommended for negotiation with the BEB, that changed the bid price from its bid evaluated price of UGX.91,475,370 to UGX.77,777,777, due to budget constrained. However, the negotiation was conducted without: <ol style="list-style-type: none"> i. Contracts Committee approval of the negotiation plan and parameters / issues. ii. The negotiation team did not sign code of ethical conduct. iii. The negotiation team did not prepare negotiation minutes.
2.	Drilling and construction of five deep boreholes.	139,812,300	The Evaluation Committee in their report dated 26 th October, 2023 recommended for negotiation with the BEB, that changed the bid price from its bid evaluated price of UGX.139,812,300 to UGX. 122,727,270 due to budget constraint. However, the negotiation was conducted without: <ol style="list-style-type: none"> i. Contracts Committee (CC) approval of the negotiation plan and parameters / issues. ii. The negotiation team did not sign code of ethical conduct. iii. The negotiation team did not prepare negotiation minutes.
3.	Construction of one block of two	114,935,065	The Entity conducted negotiations without the approved negotiation parameters by the Contracts Committee.

No.	Subject of procurement	Contract value (UGX)	Exceptions
	classrooms at Lokira P/S		
4.	Low-cost sealing of Mucwini-Kitgum Matidi Road (0.3km)	364,079,001	The Entity conducted negotiations without the approved negotiation parameters by the Contracts Committee.
5.	Completion of construction of motorised piped water at Mucwini Sub County.	199,929,524	i. The Entity conducted negotiations without the approved negotiation parameters by the Contracts Committee. ii. The negotiation report indicates that the scope was reduced, but it does not indicate which scope of the BOQ was reduced, that reduced the bid price from UGX 350,986,398 to UGX 199,929,524.
	Total	896,533,667	

Implications

- Conducting negotiation without negotiation plans and parameters prepared and approved by the Contract Committee, was a violation of procedural requirement by the Procurement and Disposal Unit.
- Failure by the negotiation members to prepare minutes of the negotiation exercise and sign code of ethical conduct, exposed the negotiation to manipulation.

Management response

We acknowledge your observations and take the recommendations for future improvement.

Recommendations

The Head of the Procurement and Disposal Unit should whenever a negotiation is recommended by an Evaluation Committee follow the guidance of the law and ensure that:

1. Negotiation plans and parameters are clearly defined in consultation with the User departments. This should be done in compliance with Regulation 3(1) of the PPDA (Negotiation) Regulations, 2023 and also Regulation 12(2)(b) of the PPDA (Evaluation) Regulations, 2023; and
2. The negotiation plans and parameters are approved by the Contracts Committee, before negotiations are held with the best evaluated bidders, as required by Regulations 3 (6 -7), of the PPDA (Negotiation) Regulations, 2023.

ii. Failure to issue notice of best evaluated bidder

In six procurements worth UGX.818,718,143 the Authority found that the Entity did not send notice of best evaluated bidder to bidders who participated in the bidding process contrary to the requirements of Regulations 3(3-5) of the PPDA (Contracts) Regulations, 2023 as listed in Table 11 below.

Table 11: Procurements in which best evaluated bidder notice was not sent to bidders

No.	Subject of procurement	Contract value (UGX)
1.	Renovation of District Council Hall.	77,777,777
2.	Supply of five Motor cycles.	89,900,000

No.	Subject of procurement	Contract value (UGX)
3.	Drilling and construction of five deep boreholes.	139,812,300
4.	Design, supply & installation of assorted irrigation equipment for demonstration at Daniel Comboni in Omiya Anyima S/c	32,214,000
5.	Construction of one block of two classrooms at Lokira P/S.	114,935,065
6.	Low-cost sealing of Mucwini-Kitgum Matidi Road (0.3km)	364,079,001
	Total	818,718,143

Implication

Failure to deliver notice of best evaluated bidder to all bidder who participated in the procurement, hindered the transparency in the procurement process and exposed the Entity to the risk of administrative reviews and complaints which causes delay in a procurement process.

Management Response

It is true that no email was sent to bidders, however, a display on the district PDU Notice board and other department Notice Boards were made as a way of communication. We however, take this recommendation to improve on budgeting for telecommunication to ensure electronic communication as well.

Authority's comment

The response of the Entity is noted, however, it does not satisfy the exception raised above, as the Entity did not provide any proof that the notice of best evaluated bidder was sent to bidders.

Recommendations

The Accounting Officer should task the Head Procurement and Disposal Unit to ensure that the notice of best evaluated bidder is published and communicated to all bidders who participated in the bidding within the statutory timelines, as required in Regulations 3(1), of the PPDA (Contracts) Regulations, 2023 and Regulations 3(3-5) and 4(1), of the PPDA (Contracts) Regulations, 2023 respectively.

iii. Contracts awarded and signed at prices above the approved the budget.

The Authority found in two procurements worth UGX 314,864,589 and indicated in Table 12 below, that contracts were awarded and signed at higher price than the approved budget estimates, against the requirements of Regulation 6(1) (b & e) of the PPDA (Contracts) Regulations, 2023.

Table 12: Contracts signed at prices above the approved budgeted cost estimates

No.	Subject of procurement	Contract value (UGX)	Estimated market value (UGX)	Variance (UGX)	Percentage variance (%)
1.	Construction of one block of two classrooms at Lokira P/S.	114,935,065	85,000,000	29,935,068	35%
2.	Completion of construction of motorised piped water at Mucwini Sub County.	199,929,524	164,985,483	34,944,041	21%
	Total	314,864,589			

Implication

Awarding contracts to bidders at higher costs than budgeted, exposed the entity to the risk of accumulating domestic arrears.

Management response

We acknowledge your observations and take in your recommendation for future improvement.

Recommendations

1. The Accounting Officer should sign contracts with best evaluated bidders within the approved budget, and any other case, where clear approved source of funding has been identified. In doing so, the Accounting Officer should be guided by Regulations 6(1) (b & e), 7(1) and 8(1) of the PPDA (Contracts) Regulations, 2023.
2. The Contracts Committee guided by the same Regulations above, should follow the law in executing their role in the procurement process and desist from awarding contracts to bidders at costs higher than the budget and workplan, so as to protect the Entity from going into accumulation of domestic arrears.

2.2 Compliance of the Entity's disposal processes to the PPDA Act, Regulations and Guidelines

2.2.1 Failure to plan and dispose assets during financial year 2023/24

The Authority established that:

1. The Entity failed to dispose assets listed in appendix 4 as was recommended by the Board of Survey, contrary to the requirements of Regulation 2(1-2) of the PPDA (Disposal) Regulations, 2023; and
2. The Entity did not have a disposal plan for the FY 2023/2024, contrary to the requirements of Section 60(1-2) of the PPDA Act, Cap.205.

Implication

Failure by the Entity to dispose unserviceable and unusable assets, exposed the assets to further loss of market value through deterioration and the Entity risks failure to attract buyers at disposal.

Management response

We acknowledge your observation as true and take in the recommendation to dispose those assets as soon as possible.

Recommendations

The Accounting Officer should ensure that in each financial year:

1. All disposal assets of the Entity are disposed as per the recommendations of the Board of Survey reports, in order to comply with the requirements of Regulation 3(1-4) of the PPDA (Disposal) Regulations, 2023; and
2. The Head Procurement and Disposal Unit, prepares annual disposal plan for the Entity and submits a copy to the Authority as required in Regulations 2(1) of the PPDA (Disposal) Regulations 2023 to aid in the disposal of disposal 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 Weaknesses in contract management

Nine procurements worth UGX.1,131,392,147 had gaps in contract management in the Entity, as indicated in Table 13 below.

Table 13: Contracts with inadequacies in contract management

No.	Subject of procurement	Contract value (UGX)	Exception
1.	Renovation of District Council Hall.	77,777,777	<ul style="list-style-type: none"> i. The project implementation team appointed by the Accounting Officer on 13th December, 2023 did not prepare contract management / progress reports. ii. No payment records for accountability of the funds spent on the project.
2.	Supply of fuel & Lubricants.	72,936,000	<ul style="list-style-type: none"> i. No Contract Manager was appointed by the Accounting Officer. ii. No call-off orders / LPOs to account for fuel used for operations. iii. No payment records and fuel usage accountability.
3.	Supply of five Motor cycles.	89,900,000	<ul style="list-style-type: none"> i. No Contract Manager was appointed by the Accounting Officer. ii. No contract management plan was prepared for the project. iii. No evidence of delivery of the supplies and payment records for accountability of the funds spent on the project.
4.	Drilling and construction of five deep boreholes.	139,812,300	<ul style="list-style-type: none"> i. No evidence that a Contract Manager was appointed by the Accounting Officer for the project. ii. No contract management plan was prepared for the project. iii. No evidence of delivery of the supplies and payment records for accountability of the funds spent on the project.
5.	Design, supply & installation of assorted irrigation equipment for demonstration at Daniel Comboni in Omiya Anyima S/c	32,214,000	<ul style="list-style-type: none"> i. No evidence that a Contract Manager was appointed by the Accounting Officer for the project. ii. No contract management plan was prepared for the project and completion certificate issued. iii. No payment records for accountability of the funds spent on the project.
6.	Construction of one block of two classrooms at Lokira P/S.	114,935,065	<ul style="list-style-type: none"> i. Failure to appoint Contract Manager. ii. No contract management plan was prepared for the project. iii. No payment records for accountability of the funds spent on the project.
7.	Low-cost sealing of Mucwini-	364,079,001	<ul style="list-style-type: none"> i. Failure to appoint Contract Manager.

No.	Subject of procurement	Contract value (UGX)	Exception
	Kitgum Matidi Road (0.3km)		<ul style="list-style-type: none"> ii. No contract management plan was prepared for the project and completion certificate issued. iii. No payment records for accountability of the funds spent on the project.
8.	Completion of construction of motorised piped water at Mucwini Sub County.	199,929,524	<ul style="list-style-type: none"> i. No record of payment of advance and the submission of advance payment guarantees under GCC 51.1 which provided for 30% advance payment. ii. Failure to appoint Contract Manager. iii. No contract management plan was prepared for the project, reports and completion certificate issued. Contractual completion was 14th March 2024. iv. Failure by the contractor to submit updated program of works. GCC 27.1 required the contractor to submit the program for the works within 14 calendar days.
9.	Renovation of one block of two classroom at Akworo P/S	39,808,480	<ul style="list-style-type: none"> i. Failure to appoint Contract Manager for the project by the Accounting Officer. ii. No contract management plan was prepared for the project and progress reports. iii. No payment records for accountability of the funds spent on the project.
	Total	1,131,392,147	

Implications

- Failure by the Accounting Officer to appoint Contract Managers, exposed the Entity to the risk of poor contract implementation outcome and failure to achieve planned project objectives.
- Contracts Managers failed to prepare; contract management plans and reports and issue completion certificates, that showed weakness in contract management in the Entity.
- Lack of payment records, hinders transparency and accountability for the project funds.

Management response

We take your recommendation for future improvement. However, Project managers were appointed for some of the projects. Appointment letters are provided for your verification.

Authority's comment

The Entity's response was noted, however, copies of the appointment letters of the Contract Managers were not provided for verification.

Recommendations

The Accounting Officer should:

1. Appoint Contract Managers to supervise all projects implemented by the Entity, as required by Regulations, 50(1) and 51(1) of the PPDA (Contracts) Regulations, 2023, so as to achieve the objectives of the procurements; and
2. Task the Contract Managers for the various projects to always provide detailed accountability of the project fund usage, prepare contract management plans and progress reports for effective project monitoring, as required in Regulations 50(3), 52(1-2) and 52(3a) of the PPDA (Contracts) Regulations, 2023.

2.3.2 Failure to enforce the requirement for the submission of Performance Security

In the procurements indicated in Table 14 below, worth UGX.564,008,525 the Authority found that there was failure by the Entity to enforce the requirements for submission of Performance Security upon signing of a contract as was required under GCC 61.1.

Table 14: Contracts executed without Performance Security submitted to the Entity

No.	Subject of procurement	Contract value (UGX)	Exception
1.	Low-cost sealing of Mucwini-Kitgum Matidi Road (0.3km)	364,079,001	Failure by the contractor to submit the Performance Security as required under GCC 52.1 of the signed contract.
2.	Completion of construction of motorised piped water at Mucwini Sub County.	199,929,524	i. Failure by the Entity to provide for ESHS Performance Security. ii. Failure by the contractor to submit Performance Security as it was required under GCC 52.1.
	Total	564,008,525	

Implication

Failure by the Entity to have the successful bidders submit Performance Security, meant the Entity had no protection from poor quality or defective work done by the contractor, due to lack of Performance Security to claim against to meet the cost of correcting the defective work.

Management response

We take in your recommendations for future improvement

Recommendation

The Accounting Officer should task the Contract Managers not to allow successful bidders commence work before submitting necessary Performance Securities within the specified period in the contract. In enforcing the above, the Accounting Officer should also be guided by Regulations 12(1-2) of the PPDA (Contracts) Regulations, 2023 and circular No. FAD/019/068/01 issued by the PS/ST on the same on 27th November 2024, so as to protect the Entity against defective works and achieve good performance of the contractors.

2.3.3 Failure to implement Environment and Social (ES) requirements.

The Authority found that the Entity did not enforce environmental and social requirements in five contracts presented in Table 15 below, worth UGX.653,691,558.

Table 15: Contracts with noncompliance on Environmental and Social requirements

No.	Subject of procurement	Contract value (UGX)	Exception
1.	Renovation of District Council Hall.	77,777,777	i. The Senior Environmental Officer appointed by the Accounting Officer on 13 th December, 2023 did not prepare ESHS report for the project. ii. The BEB bidder had no Environment & safety policy / plan in its bid.
2.	Drilling and construction of five deep boreholes.	139,812,300	The BOQ under item 1.9 and 3.7 provided for Environment & safety, but there was no ESHS report to prove that such requirements were executed.
3.	Design, supply & installation of assorted irrigation equipment for demonstration at Daniel Comboni in Omiya Anyima S/c.	32,214,000	The BEBs BOQ under item A7.2 provided for Environment & safety, but there was no ESHS report to prove that such requirements were executed.
4.	Low-cost sealing of Mucwini-Kitgum Matidi Road (0.3km).	364,079,001	Failure to request for ESHS Performance security. GCC 52.1 required only a performance security of 10%, and there was no provision for environment and safety.
5.	Renovation of one block of two classroom at Akworo P/S.	39,808,480	Failure to request for ESHS Performance security. GCC 52.1 required only a performance security of 10%, and no provision for environment and safety.
	Total	653,691,558	

Implication

Failure to implement environment and safety requirements in the contracts, exposed the workers and visitors in the projects to work related health and safety risks and environmental damage due the project implementation activities.

Management response

We take your recommendation for future improvement

Recommendations

The Accounting Officer should ensure that stakeholders involved in the project implementation in the Entity adhere to the environmental and social safe guard requirements from the start of a project, so as to achieve the objectives of Section 66 of the PPDA Act, Cap.205.

1.3.4 Irregularities under Force Account Mechanism

The Authority noted gaps below in the management of the Force Account contracts.

i. Lack of unit prices in framework contract.

The Authority found that the contract for supply of culverts for the rehabilitation of four roads worth UGX.849,999,850 in the Entity lacked unit prices in the contract agreements, as indicated in Table 16 below.

Table 16: Gaps in the framework contract agreement for supply of culverts

No.	Name of road rehabilitated	Estimated value (UGX)	Exception												
1.	Mucwini – Namokora (35.5Km),	237,999,000	Contract agreement signed on 14 th November 2023 for supply of re-enforcing concrete culverts had no contract unit rates, instead the contract agreement price read: <i>At Unit rates (VAT Inclusive)</i> . Yet the supplier had quoted unit rates for the culverts, as below. <table border="1"><thead><tr><th>S/n</th><th>Supplies</th><th>Qty</th><th>Unit price</th></tr></thead><tbody><tr><td>01</td><td>900mm culverts</td><td>300</td><td>450,000</td></tr><tr><td>02</td><td>600mm culverts</td><td>200</td><td>350,000</td></tr></tbody></table>	S/n	Supplies	Qty	Unit price	01	900mm culverts	300	450,000	02	600mm culverts	200	350,000
S/n	Supplies	Qty	Unit price												
01	900mm culverts	300	450,000												
02	600mm culverts	200	350,000												
2.	Ayoma – Alune	289,093,500	Contract agreement, lacked contract unit rates for supply of culverts.												
3.	Orom – Akilok	152,999,550													
4.	Pawidi - Lagoro	169,907,800													
	Total	849,999,850													

Implication

Failure to include unit prices in the contract agreement for the supply of culverts, exposed the Entity to the risk of fraud at issuing of call-off orders / LPO's to the suppliers.

Management response

It is true that contract agreement lacked unit rates. We take up to include specific price rates on the contract agreement going forward.

Recommendation

The Accounting Officer should ensure that Head Procurement and Disposal Unit includes unit prices in the contract agreements for the supplies under frame work contracts, so as to minimize project implementation costs in compliance with the requirements of Section 130(3)(b) of the PPDA Act, Cap. 205.

ii. Weaknesses in contract management for projects under the Force Account Mechanism

The Authority established gaps below in the management of the Force Account projects:

- No evidence of appointment of Force Account Supervisor;
- There were no progress reports prepared, and performance and completion certificates issued for the projects implemented; and
- The payment to gang workers through E-cash lacked; the amount paid and acknowledgement as indicated in Table 17 below.

Table 17: Sample of payment record taken for Omiya Anyima – Lagot road

No.	Name of gang work	Contract value	Payment method
1.	Odong Raymond	missing	E-cash
2.	Aromorach Sunday	missing	E-cash
3.	Atenyo Irene	missing	E-cash
4.	Bongomin James	missing	E-cash
5.	Helda Labong	missing	E-cash
6.	Odwogo Robinson	missing	E-cash

Implications

- Failure to appoint Project Supervisors, negatively affects supervision of the works executed and timeliness of the implementation of projects.
- Lack of; progress reports, failure to issue performance and completion certificates for completed projects, showed weakness in project management that exposed the Entity to substandard output and a hinderance in the achievement of the project objectives.
- Failure to indicate the amounts paid to gang workers and lack acknowledgement of payments of gang workers through E-cash, affects accountability and exposed the Entity to the risk of mismanagement of the funds.

Management response

The concern raised by Audit is noted for improvement. However, we appointed project supervisors, for the purpose of managing projects and their reports is available for your verification.

Authority's comment

The Authority took note of the Entity response, however, no evidence of appointment of Force Account Supervisor by the Accounting Officer was provided for verification.

Recommendations

The Accounting Officer should ensure:

1. Close supervision of projects implemented under Force Account by appointing Contract Supervisor, in compliance to Regulation 5(1) of the PPDA (Force Account Mechanism) Regulations of 2014.
2. Progress reports, performance and completion certificates are prepared and issued for all completed projects as required by Regulation 5(2) of the PPDA (Force Account Mechanism) Regulations of 2014.
3. The payments to gang workers through E-cash are acknowledged by the recipients, to safeguard the Entity from lose of funds through paying non-existing gang workers.

iii. Lack of accountability for fuel usage in Force Account projects

The Authority established that fuel used for the execution of activities for the Force Account projects, lacked copies of log books for accountability purposes, as summarized in Table 18 below.

Table 18: Fuel for usage for implementation of the force account projects

No.	Name of road rehabilitated	Contract value (UGX)	Exception
1.	Mucwini – Namokora (35.5Km),	107,713,800 6,040,000 24,065,600	i. Fuel payment to Shell Alcoben Limited under payment voucher No.9248637 on 18 th December 2023, lacked fuel usage accountability / copy of the log book. ii. Fuel payment to Rock Global Oils (U) Ltd under payment voucher No.11888335 on 29 th April 2024, lacked fuel usage accountability / copy of the log books. iii. Fuel payment to Rock Global Oils (U) Ltd under payment voucher No.12734686 on 13 th June 2024, lacked fuel usage accountability / copy of the log books. iv. No evidence that the above payments were verified by Internal Audit.
2.	Ayoma – Alune (13km)	36,000,000 72,936,000	i. Fuel payment to Rock Global Oils (U) Ltd under payment voucher No.9464169 on 20 December 2023, lacked fuel usage accountability / copy of the log books on file. ii. Fuel payment to Shell Alcoben Limited under payment voucher No.1278038 on 13 th June 2024, lacked fuel usage accountability / copy of the log books on file. iii. No evidence that the above payments were verified by Internal Audit.
3.	Orom Akilok (16.5km)	3,820,500 55,004,400	i. Fuel payment to Rock Global Oils (U) Ltd under payment voucher No.12734686 on 13 th June 2024, lacked fuel usage accountability / log books on file. ii. Fuel payment to Shell Alcoben Limited under payment voucher No.12758038 on 13 th June 2024, lacked fuel usage accountability / copy of the log books on file. iii. No evidence that the above payments were verified by Internal Audit.
4.	Pawidi Lagoro	48,371,700	i. Fuel payment to Shell Alcoben Limited under payment voucher No.12758038 on 15 th April 2024, lacked fuel usage accountability / copy of the log books on file. ii. No evidence that the above payments were verified by Internal Audit.
Total		353,952,000	

Implications

- Missing fuel usage accountability in the Entity, highlight to lack of control of fuel costs and use, that denies the Accounting Officer an opportunity to accurately track fuel consumption per truck used in the project.

- Failure by Internal Audit to review records of payment for fuel, further escalated the risk of misuse of fuel and cost of operations.

Management response

The observation made by audit is noted, however, the fuel consumption sheets for the projects sighted above is available for your verification.

Authority's comment

The Authority took note of the Entity's response; however, fuel consumption sheets were not provided for verification.

Recommendations

The Accounting Officer should ensure that:

1. Force Account Supervisor is appointed for Force Account projects, and the Supervisor provides accountability of fuel used in operations so as to enable the Accounting Officer have clear view of fuel consumption in the Entity, identify inefficiencies, and take proactive steps to reduce fuel related expenses, so as to comply with the requirements of Section 130(3)(b) of the PPDA Act, Cap. 205.
2. The Internal Audit Unit verifies fuel usage and payments made to suppliers to safe guard the Entity from misuse of fuel and control fuel operational cost, in compliance with Regulation 27(a) of the PPDA (PDE) Regulations of 2023.

1.3.5 Incomplete procurement and disposal files in the Entity

In seven procurements worth UGX.891,654,143, the Authority found that the Procurement and Disposal Unit failed to maintain a complete and comprehensive file for each procurement, as indicated in Table 19 below.

Table 19: Procurements with incompletes files.

No.	Subject of procurement	Contract value (UGX)	Missing records
1.	Renovation of District Council Hall.	77,777,777	i. Procurement requisition. ii. Contract management plan and progress reports. iii. Invoices and payment vouchers iv. Minutes of pre-bid meeting.
2.	Supply of fuel & Lubricants.	72,936,000	i. Procurement requisition. ii. Contract management plan. iii. Fuel orders, LPOs or call-off orders, invoices and payment vouchers. iv. Minutes of pre-bid meeting.
3.	Supply of five Motor cycles	89,900,000	i. Procurement requisition. ii. Contract management plan. iii. Delivery notes, invoices and payment vouchers. iv. Minutes of pre-bid meeting.
4.	Drilling and construction of five deep boreholes.	139,812,300	i. Procurement requisition. ii. Contract management plan and progress report. iii. Invoices and payment vouchers.

No.	Subject of procurement	Contract value (UGX)	Missing records
			iv. Minutes of pre-bid meeting.
5.	Design, supply & installation of assorted irrigation equipment for demonstration at Daniel Comboni in Omiya Anyima S/c.	32,214,000	i. Procurement requisition. ii. Contract management plan. iii. Implementation report. iv. Invoices and payment vouchers.
6.	Construction of one block of two classrooms at Lokira P/S	114,935,065	i. Contract management plan. ii. Contract management reports. iii. Payment records.
7.	Low-cost sealing of Mucwini-Kitgum Matidi Road (0.3km)	364,079,001	i. Contract management plan. ii. Contract management reports. iii. Completion certificate. iv. Payment records.
	Total	891,654,143	

Implication

The incompleteness of the procurement files as above, show poor record keeping in the Procurement Unit and poor accountability for the procurements implemented by the Entity.

Management response

We acknowledge your observations and take in the recommendation to improve going forward.

Recommendation

The Head Procurement and Disposal should have in place complete procurement files for all procurements implemented in the Entity with all necessary records, as required in Section 44 of the PPDA Act Cap.205, so as to achieve good procurement record keeping and management in the Unit.

1.3.6 Assessment of the progress and performance of the micro-scale irrigation program.

i. Background

The Micro-scale Irrigation Program is in line with Uganda's National Irrigation Policy which aims to create 1.5 million hectares of irrigated land by the year 2040. The Micro-scale Irrigation Program supports farmers to purchase and use individual irrigation equipment through a matching grant scheme, in which the cost of the equipment is co-financed by the farmer and the Government of Uganda. The Government subsidizes between 25% and 75% of the total cost of the irrigation equipment (which can be sprinkler, drip and drag hosepipe methods using either solar or petrol energy sources). The level of the subsidy varies according to the choice of the irrigation equipment/ technology selected by the farmer as indicated below:

- For solar-powered irrigation equipment, the maximum Government co-payment is 75% of the total cost of equipment and was capped at UGX 18,000,000. Within this total cap, the maximum Government payment for a tank stand is UGX 2,000,000.
- For petrol-powered irrigation equipment the maximum Government co-payment is 25% of the total cost of equipment and is capped at UGX 5,000,000.

Table 20: Summary status of the procurement of microscale irrigation equipment

Level	Definition	Kitgum Statistics by Number (FY 2023/24)	DLG
Interested Farmer	<i>Those farmers who submitted an Expression of Interest (EOI) and met the basic self-assessed criteria</i>	168	
Eligible Farmer	<i>Those farmers who had a farm visit and were found to meet the eligibility criteria</i>	106	
Approved Farmer	<i>Those farmers who made the co-payment, provided documentary proof of their land tenure (if possible) and signed an MOU with the Local Government</i>	33	
Installation Accepted Farmer	<i>Those farmers who had the irrigation equipment installed and the Local Government and farmer verified the equipment and installation was as per quotation and standards</i>	1	
Completed Farmer	<i>Those Farmers where the irrigation equipment supplier was paid by the Local Government and all paperwork is complete</i>	1	
Total of microscale irrigation kits installed and completed in FY 2023/2024		1	

ii. Progress achieved in the implementation of micro scale irrigation scheme for demonstration to selected farmers.

The Authority identified gaps in the implementation of the micro scale irrigation scheme for demonstration to selected farmers in Kitgum District Local Government worth UGX. 307,174,000 as summarized below:

- The activity was implemented outside the Entity's approved procurement plan for the financial year 2023/24;
- There was no evidence that a Contract Manager was appointed by the Accounting Officer for the project;
- The project had no contract management plan, completion certificates and payment records on file; and
- Most of the projects are incomplete, as presented in the Table 21 below.

Table 21: Level of implementation of micro scale irrigation program

No.	Subject of procurement	Contract value (UGX)	Status of implementation, to selected farmer.
1.	Design, supply & installation of micro irrigation equipment for Otto John.	10,700,000	Complete, but await issue of completion certificate.
2.	Design, supply & installation of micro irrigation equipment for Abur Lucy.	10,650,000	Complete, but await issue of completion certificate.
3.	Design, supply & installation of micro irrigation equipment for Amongy Betty.	12,000,000	Complete, but await issue of completion certificate.

No.	Subject of procurement	Contract value (UGX)	Status of implementation, to selected farmer.
4.	Design, supply & installation of micro irrigation equipment for Apidi Pasker.	10,550,000	Complete, but await issue of completion certificate.
5.	Design, supply & installation of micro irrigation equipment for Atwom Joseph.	10,750,000	Complete, but await issue of completion certificate.
6.	Design, supply & installation of micro irrigation equipment for Ayella Martin Bonnie.	20,893,000	Not implemented because farmer passed on.
7.	Design, supply & installation of micro irrigation equipment for Komakech Micheal.	13,325,000	Complete, but await issue of completion certificate.
8.	Design, supply & installation of micro irrigation equipment for Okot David Mugisha.	10,850,000	Complete, but await issue of completion certificate.
9.	Design, supply & installation of micro irrigation equipment for Olanya Alex.	14,793,000	Complete, and functional.
10.	Design, supply & installation of micro irrigation equipment for Wokorach George.	12,570,000	Not commenced, farmer has not paid his contribution as required.
11.	Design, supply & installation of micro irrigation equipment for Olal Odara Dick Gray.	19,775,000	Complete, but await issue of completion certificate.
12.	Design, supply & installation of micro irrigation equipment for Oketayot Lawrence.	13,870,000	Opted out, could not afford the contribution, commitment fee of UGX.1,000,000 was returned.
13.	Design, supply & installation of micro irrigation equipment for Ocan Russel.	11,150,000	No contract signed. Failed to pay commitment fee, but hopes to pay when he gets the required contribution fee.
14.	Design, supply & installation of micro irrigation equipment for Latim Albino.	12,200,000	No contract signed. Failed to pay commitment fee, but hopes to pay when he gets the required contribution fee.
15.	Design, supply & installation of micro irrigation equipment for Lakidi Margret.	25,025,000	No contract signed. Failed to pay commitment fee, but hopes to pay when he gets the required contribution fee.
16.	Design, supply & installation of micro irrigation equipment for Acayo Filder.	12,725,000	No contract signed. Failed to pay commitment fee, but hopes to pay when he gets the required contribution fee.
17.	Design, supply & installation of micro scale irrigation equipment for Acaye Samuel in Kalabong	11,525,000	Complete, but await issue of completion certificate.

No.	Subject of procurement	Contract value (UGX)	Status of implementation, to selected farmer.
	Central Village, Kalabong parish - Namokora North S/c		
18.	Design, supply & installation of micro scale irrigation equipment for Layet Jackcline in Pagen West Village, Pagen Parish - Labongo S/c	11,575,500	No contract signed. Failed to pay commitment fee, but hopes to pay when he gets the required contribution fee.
19.	Design, supply & installation of micro scale irrigation equipment for Ochola Frederick Simon in West Village, Westland B Ward - Central Division	13,185,500	No contract signed. Failed to pay commitment fee, but hopes to pay when he gets the required contribution fee.
20.	Design, supply & installation of micro scale irrigation equipment for Geoffrey Kilama in Abakadyel West Village, Akobi S/c.	12,048,500	No contract signed. Failed to pay commitment fee, but hopes to pay when he gets the required contribution fee.
21.	Design, supply & installation of micro scale irrigation equipment for Oboi Thomas in Alango East Cell, Alango Paish, Pandwongo Division.	14,064,500	Opted out, could not afford the contribution, and commitment fee of UGX.1,000,000 was returned.
22.	Design, supply & installation of micro scale irrigation equipment for Beatrice Apiyo in Lagot Cugu Village, Wigweng ward - Namokora T/c.	13,034,500	No contract signed. Failed to pay commitment fee, but hopes to pay when he gets the required contribution fee.
23.	Design, supply & installation of micro scale irrigation equipment for three farmers Okello George in Goko Village, Lubwa parish, Akwang S/c.	9,914,500	Installed, but equipment has technical error to be rectified. That is, the contractor installed a weaker pump that was not as per the specification issued. Therefore, the pump has to be changed as the one installed is of low capacity.
	Total	307,174,000	

Implications

- Implementing procurements outside the procurement plan, affects proper accountability by the Entity of the procurement executed during a financial year.
- Failure to appoint Contract Manager for the project, affects the effective implementation of the project, and risk of not executing the project within its planned timelines.
- Failure to have in place contract management plans, affects the effective monitoring of the project implementation.
- Failure to have all the project complete as was planned, exposed the Entity to the risk of delay in achieving planned objectives of the project.

Management response

We take your recommendation for future improvement

Recommendations

The Accounting Officer should ensure that:

1. No procurements are executed outside the procurement plan by tasking the Head Procurement and Disposal Unit to regularly have the procurement plan update and approved accordingly, in compliance with the requirements of Regulation 4 of the PPDA (Procurement Planning) Regulations, 2023; and
2. Contract Manager is appointed to oversee and supervise the implementation of the project, in compliance with the requirements of Regulations 50(1) and 51(1) of the PPDA (Contracts) Regulations, 2023, so as to achieve the objectives of the procurements;
3. the Contract Managers prepare contract management plans and a copy submitted the Procurement Unit, for monitoring purposes, as required in Regulations 50(3) of the PPDA (Contracts) Regulations, 2023; and
4. That the projects are implemented within the planned timelines, in order to achieve the planned objectives of the project.

iii. Challenges experienced in the implementation of the Micro Scale Irrigation program.

The Authority established through the project focal point person at the district, that the project implementation is faced with challenges as presented below:

1. Low financial capacity of the selected farmers, as many of them have found it difficult to raise their contribution as required in the program;
2. The project management team expressed concern of limited financial support for their operations. The money allocated is low compared to the distant location of the farmers to be reached in the various parishes, that required adequate funds to facilitate the operational costs; and
3. For the complete projects, delay by the Contract Supervisor to issue completion certificates to the farmers to put to use the installed irrigation system for the farmers.

Implications

- Low financial support to the project team in the Entity and financial challenges that selected farmers are facing in making their contribution to the project as required, may hinder the successful progression of the program.
- Delay in issuance of completion certificates to farmers for completed projects by the Project Supervisor, hinders fit for purpose test of the micro irrigation system installed for farmers.
- Delay in signing contracts with eight out of the twenty-three selected farmers as in the table above, further affects the uptake rate of the program.

Management response

We take your recommendation for future improvement

Recommendations

The Accounting Officer should:

1. Undertake follow-ups on the selected farmers to assess the level of progress achieved in the implementation of the program;
2. Interface with the farmers to establish the challenges faced in uptake of the project for purposes of coming up with measures to support all selected farmers uptake the micro scale irrigation scheme successfully; and
3. Ensure timely signing of contracts with compliant farmers and similarly, the Project Supervisor issues completion certificates for all completed projects, accordingly.

CHAPTER 3: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

3.1 Overall Compliance Inspection Conclusion

The performance of Kitgum District Local Government for the financial year 2023/24 was **moderately satisfactory** with an overall weighted average risk rating of **56.02%**.

Table 22: The risk rating is as follows

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

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

Table 23: Summary of performance of Kitgum District Local Government.

Risk Rating	No	% By No.	Weight	Weighted score by No.	Value (UGX)	% Value	Weight	Weighted score by value
High	1	10%	0.6	6%	199,929,524	14.06%	0.6	8.44%
Medium	9	90%	0.3	27%	1,221,551,596	85.94%	0.3	25.78%
Low	0	0	0.1	0	0	0%	0.1	0%
Total	10	100%	1	33.00%	1,421,481,120	100.00%	1	34.22%

$$\text{Weighted Average (By no.)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{33.00\% \times 100}{60} = 55\%$$

$$\text{Weighted Average (By Value)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{34.22\% \times 100}{60} = 57.03\%$$

$$\text{The average weighted risk rating} = \frac{55\% + 57.03\%}{2} = 56.02\%$$

Figure 1: Risk Rating by Number

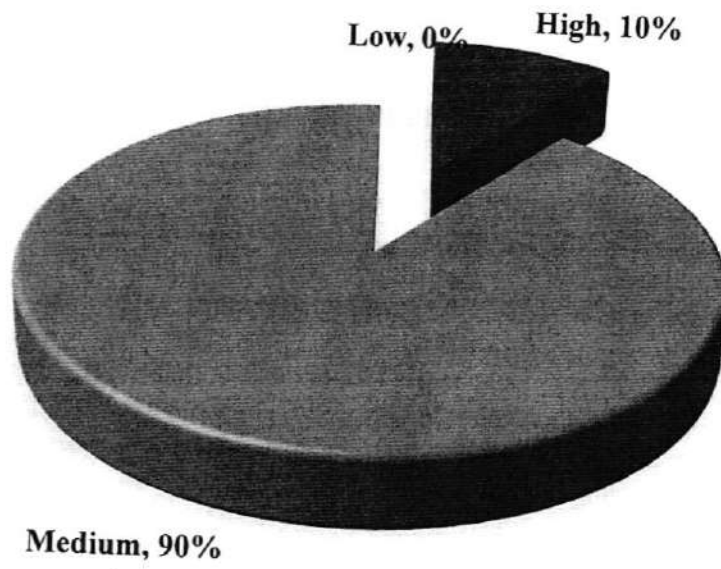
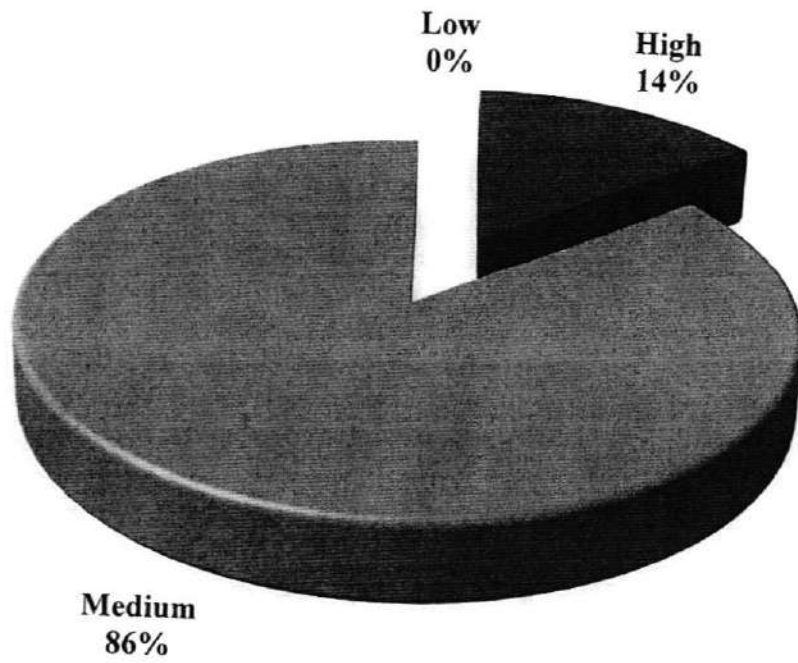


Figure 2: Risk Rating by Value



3.2 Recommended Action Plan

Kitgum District Local Government should implement the following recommendations within the timeframe given to improve its performance in accordance with Section 10 (1) (a) of the PPDA Act, Cap.205.

Table 24: Recommended Action Plan

Recommendation	Action Date
<p>1. The Accounting Officer should:</p> <ol style="list-style-type: none"> i. Show cause why the Permanent Secretary Ministry of Local Government should not take disciplinary actions against the Entity as per the pronouncements of Section 10 of the PPDA Act Cap. 205 for failure to implement the Authority's audit recommendations, issued to enhance the procurement function in the Entity. ii. In accordance with Section 60(10) of the PPDA Act Cap. 205, desist from approving procurements outside the procurement plan and in case of new activities identified and approved, then the procurement plan should be updated and approved regularly in compliance with the requirements of Regulation 4 of the PPDA (Procurement Planning) Regulations, 2023; iii. Sign contracts with the best evaluated bidders within the approved budget, and in any other case, where clear approved source of funding has been identified. In doing so, the Accounting Officer should be guided by the requirements in Regulations 6(1) (b & e), 7(1) and 8(1) of the PPDA (Contracts) Regulations, 2023; iv. Based on the annual Board of Survey report recommendations, dispose of obsolete assets of the Entity accordingly, as required under Regulation 3(1-4) of the PPDA (Disposal) Regulations, 2023, to save the assets from further deterioration; v. Task User Departments to nominate a member of staff for Accounting Officer's appointment as Contract Managers to supervise all projects implemented by the Entity, in accordance with Regulation 51(1) and 50(1) of the PPDA (Contracts) Regulations 2023; vi. With the support of the Head of the User Department, ensure that the appointed Contract Managers prepare and submit contract management plans and progress reports to the Accounting Officer with a copy to the Procurement Unit as required by Regulations 50(3) and 52(2) of the PPDA (Contracts) Regulations, 2023; vii. Ensure that projects are completed within the contractual period, handed-over and completion certificates issued, accordingly, in accordance with Regulation 52 of the PPDA (Contracts) Regulations, 2023; viii. Task the stakeholders involved in the project implementation in the Entity to adhere to the environmental and social safe guard requirements from the start of a project, in order to achieve the objectives of Section 66 of the PPDA Act, Cap.205; and ix. Undertake follow-ups on the selected farmers in micro scale irrigation program: <ul style="list-style-type: none"> • To assess the level of progress achieved in the implementation of the Micro Scale Irrigation projects, as mandated by Section 28 (1)(l) of the PPDA Act, Cap.205; and 	<p>Immediately and for all procurements.</p>

Recommendation	Action Date
<ul style="list-style-type: none"> • Interface with the farmers to establish the challenges faced in uptake of the project for purposes of coming up with measures to support all selected farmers in taking up the micro scale irrigation scheme successfully; 	
<p>2. Contracts Committee should desist from awarding contracts to bidders at costs higher than the budget and workplan, so as to protect the Entity from going into accumulation of domestic arrears. In doing so, the Committee should be guided by Regulations 6(1) (b & e), 7(1) and 8(1) of the PPDA (Contracts) Regulations, 2023.</p>	<p>Immediately applied in awarding contracts.</p>
<p>3. The Head of the Procurement and Disposal Unit should:</p> <ol style="list-style-type: none"> i. Desist from initiating procurements without approved procurement requisition Form 5I by the Accounting Officer, as it's a violation of the law, specifically Regulations 3(1) and 4(1-3) of the PPDA (Rules and Methods of Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023; ii. Observe strict adherence to the requirements of the law and prepare bidding documents with clear specifications, evaluation requirements and guidance that encourages competitive bidding, in compliance with the requirements of Regulation 42 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023, for the Entity to achieve its procurement objectives; iii. Desist from using VAT registration certificate as an evaluation criterion, as it's against the requirement of PS/ST Circular No.1 of 2015, that debarred procuring entities from using VAT as an evaluation criterion. Alternatively, the Entity may consider using tax registration certificate to evidence VAT registration status of bidders; iv. Take appropriate actions including review of the evaluation reports, to ensure that the Evaluation Committees; <ul style="list-style-type: none"> • Adequately assess the documents provided by bidders for compliance, as required in Regulations 18 (1-3), of the PPDA (Evaluation) Regulations, 2023 in order to protect the Entity from contracting unresponsive providers; and • Adhere to the evaluation criteria stated in the bidding documents issued to bidders during evaluation, in compliance with the requirements in Regulations 5 (1-2), of the PPDA (Evaluation) Regulations, 2023. This will enable evaluation process select capable and reliable providers in the Entity; v. Prepare disposal plan for the Entity annually and submit the approved plan to the Authority in accordance with Regulations 2(1) of the PPDA (Disposal) Regulations, 2023 to aid the disposal process of disposal assets in the Entity; and vi. Have in place complete procurement files in the Entity with all necessary records, as required in Section 44 of the PPDA Act Cap.205, so as to achieve good procurement record keeping and management in the Unit. 	<p>Immediately applied in a procurement of an activity.</p>

Appendix 1: Sampled audited procurement files for FY 2023/24 with their risk rating

No.	Procurement Ref No.	Subject of Procurement	Procurement Method	Provider	Contract Value (UGX)	Risk Rating
1.	Kitg868/Wrks/23-24/00001	Low-cost seal of Mucwini to Kitgum Matidi road (0.3Km)	ODB	Mubuna Investments (U) Ltd	364,079,001	Medium
2.	Kitg868/Wrks/23-24/00002	Drilling of 5 deep boreholes	ODB	BM Wat-San Holdings Ltd.	122,727,270	Medium
3.	Kitg868/Wrks/23-24/00004	Construction of one block of two classrooms at Lokira P/s	ODB	B.N Engineering Co. Ltd	114,935,068	Medium
4.	Kitg868/Wrks/23-24/00005	Completion of construction of a solar motorised piped water scheme at Okol in Mucwini S/c	ODB	Blair Foundation Ltd	199,929,524	High
5.	Kitg868/Wrks/23-24/00006	Ren. of District Council Hall	ODB	B.N Engineering Co. Ltd	77,777,777	Medium
6.	Kitg868/Supls/23-24/00002	Fuel & lubricants	ODB Framework	Shell Alcohen	72,936,000	Medium
7.	Kitg868/Wrks/23-24/00032	Design, supply & installation of assorted irrigation equipments for demonstration at Daniel Comboni in Omiya Anyima S/c	RFQs	Sprinktech Ltd	32,214,000	Medium
8.	Kitg868/Supls/23-24/00009	5 motor cycles	RFQs	Simba Automotives	89,900,000	Medium
9.	Kitg868/wrks/23-24/00019	Renovation of one block of two classroom at Akworo P/S	RFQs	Amson (U) Limited	39,808,480	Medium
10.	Force on Account.	Supply of local materials, and manufactured materials	ODB	Framwork contracts	307,174,000	Medium
	Total				1,421,481,120	

Appendix 2: Summary of case-by-case findings and risk rating

No.	Contract Description	Reason for High Risk
1.	Completion of construction of a solar motorized piped water scheme at Okol in Mucwini S/c	<ul style="list-style-type: none"> - Use of unclear evaluation criteria in the bidding documents, affects bidders in preparing competitive bids and the evaluation process. - Awarding the contract at a higher price than planned and market price. The Entity initiated the procurement at UGX 164,985,483 however, the contract was signed at UGX 199,929,524 creating a difference of UGX 34,944,041 without any justification. - Failure by the contractor to submit Performance Security and ES Performance Security as it was required under GCC 52.1. - Failure to appoint Contract Manager. - No contract management plan prepared for the project.
Reason for Medium Risk		
2.	Drilling of 5 deep boreholes	<ul style="list-style-type: none"> - Bid opening records show member of the Contracts Committee or a representative of the User department did not sign on form 12. - Change of evaluation criteria during the evaluation exercise. - Contracts Committee approved the negotiation team without the negotiation plan with issues to be considered. - The BEB was awarded the contract at a higher price of UGX.139,812,300 than the planned cost estimate of UGX. 122,727,270. - No contract management plan.
3.	Low-cost seal of Mucwini to Kitgum Matidi road (0.3Km)	<ul style="list-style-type: none"> - Failure to request for ES Performance Security. GCC 52.1 required only a Performance Security of 10% - Irregular negotiations. The Entity conducted negotiations without the approved negotiation parameters by the Contracts Committee. - Awarding the contract at a price higher than the planned. Planned at UGX 362,000,000 and signed the contract at UGX 364,083,808. - Delay to seek contract clearance from Solicitor General. NoBEB expired on 12th November and the contract was signed on 12th December 2022. - Failure to appoint contract manager. - No contract management plan
4.	Construction of one block of two classrooms at Lokira P/s	<ul style="list-style-type: none"> - Specification by brand. Element C (Roof construction and finishes) specified that the bidder must use 28 gauge from Roofing Limited or Uganda Baati. - Requiring valid certified Bidder's Income Tax Clearance certificate or its equivalent and a copy of bidder's valid Trading license without specifying the validity period. - Change of evaluation criteria during evaluation and irregular negotiations. The Entity conducted negotiations

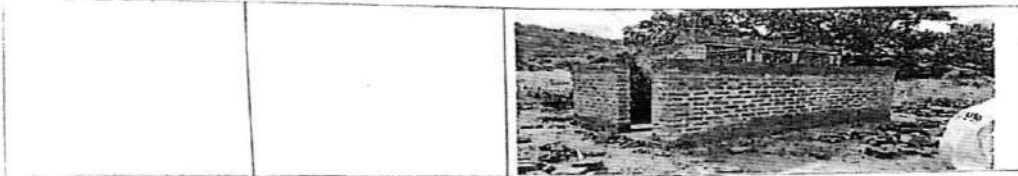
		<p>without the approved negotiation parameters by the Contracts Committee.</p> <ul style="list-style-type: none"> - Awarding the contract at a price higher than the planned. Planned at UGX 85,000,000 and signed the contract at UGX 114,935,068. - Failure to appoint contract manager.
5.	Renovation of District Council Hall	<ul style="list-style-type: none"> - Requiring trading license and tax clearance certificate without specifying the validity period. - Bid security validity required was until 17th January 2023, which period was before invitation to bid of 10th August 2023. - Bid opening records show a member of the Contracts Committee or a representative of the User department did not sign on form 12. - Delay in conducting the evaluation process by 42 days, as bid closing date was 5th September, 2023, and bid evaluation report was signed on 18th October, 2023. - The contract was awarded at a higher price of UGX.77,777,777 than the planned cost estimate of UGX.70,000,000. - The Entity's did not provide for Environment & safety requirements as an evaluation criteria.
6.	Fuel & lubricants	<ul style="list-style-type: none"> - Bid opening records show member of the Contracts Committee or a representative of the User department did not sign on form 12. - Delay in conducting the evaluation process by 42 days, as bid closing date was 5th September, 2023, and bid evaluation report was signed on 18th October, 2023. - Change of evaluation criteria during evaluation. - No contract manager was appointed for the project.
7.	Design, supply & installation of assorted irrigation equipments for demonstration at Daniel Comboni in Omiya Anyima S/c	<ul style="list-style-type: none"> - Bid opening records show member of the Contracts Committee or a representative of the User department did not sign on form 12. - Change of evaluation criteria and delay in conducting the evaluation process by 42 days, as bid closing date was 5th September, 2023, and bid evaluation report was signed on 18th October, 2023. - No Contract Manager was appointed for the project. - No contract management plan and completion certificate prepared for the project. - The BEB BOQ issued to bidders under item A7.2 provided for Environment protection, but no report to confirm that it was implemented.
8.	Five motor cycles	<ul style="list-style-type: none"> - Change of evaluation criteria during the evaluation exercise and delay in conducting the evaluation process by 42 days, as bid closing date was 5th September, 2023, and bid evaluation report was signed on 18th October, 2023. - No contract manager appointed for the project and lack of contract management plan for the project.

9.	Renovation of one block of two classroom at Akworo P/S	<ul style="list-style-type: none"> - Failure to specify the bid validity period. The bidding document required a bid validity period of 90 days. - Specification by brand. Element C (Roof construction and finishes) specified that the bidder must use 28 gauge from Roofing Limited or Uganda Baati. - Irregularities at evaluation. GCC 12.1 required a delivery period of 60 days, however the best evaluated bidder a work schedule of 8 weeks and was evaluated compliant. - Failure to provide for ESHS in the contract. The contract did not provide for in the signed contract. - Failure to appoint contract manager. - No contract management plan.
10.	Management of Force Account projects	<ul style="list-style-type: none"> - Lack of records on the procurement of gravel/murram/borrow pits for gravel excavation, missing; yet 4 borrow pits were secured (Superintendent of works – Kitgum report of 19th February 2024). - Payment to gang workers through E-cash; lacked amount paid, and acknowledgement. - Lack of contract management plan for the project.


Appendix 3: Risk Rating Criteria



Risk	Description
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".
Medium	Procurements that were considered to have weaknesses which, although less likely to lead to material financial loss or to risk damaging the regulatory system or the entity's reputation, warrant timely management action using the existing management framework to ensure a formal and effective system of management controls is put in place. Such procurements would normally be graded "medium" provided that there is sufficient evidence of "hands on management control and oversight" at an appropriate level of seniority.
Low	Procurements with weaknesses where resolution within the normal management framework is considered desirable to improve efficiency or to ensure that the business matches current market best practice. Deviations from laid down detailed procedures would normally be graded "low" provided that there is sufficient evidence of management action to put in place and monitor compliance with detailed procedures.
Satisfactory	Relates to following laid down procurement procedures and guidelines and no significant deviation is identified during the conduct of the procurement process based on the records available at the time.

Appendix 4: List of Assets Recommended for Disposal.



SCHEDULES OF IDLE ASSET AT THE PARK YARD.

ASSET	COMMENTS
	<p>The Vehicle of Agriculture Department.</p>

	<p>The Vehicle for NUSAF 1</p>
	<p>The Vehicle for Veterinary Department</p>



THE REPUBLIC OF UGANDA

Divestment Plan

Vote Name: Kitgum District Local Government.

Vote Code:.....868.....

S/ N	Asset Class	Asset-Subclass	Original asset value UGX	Method of disposal	Location of Asset	Quantity	Reserve price UGX	Date of approval by AO	Comments
1	Motorcycle		14,000,000	Open bidding	Works yard	1			To be disposed
2	Motorcycle		14,000,000	Open bidding	Works yard	1			To be disposed
3	Motorcycle		14,000,000	Open bidding	Works yard	1			To be disposed
4	Motorcycle		14,000,000	Open bidding	Works yard	1			To be disposed
5	Sofa Chair 2 sets		2,000,000	Open bidding	Works yard	2 sets			To be disposed
6	Type writer		200,000	Open bidding	Works yard	1			To be disposed
7	Type writer		200,000	Open bidding	Works yard	1			To be disposed
8	Type writer		200,000	Open bidding	Works yard	1			To be disposed
9	Laptop computer		2,000,000	Open bidding	Works yard	1			To be disposed
10	Desktop Computer		2,000,000	Open bidding	Works yard	1			To be disposed
11	Dumper Truck		250,000,000	Open bidding	Works yard	1			To be disposed
12	Metallic frame		600,000	Open bidding	Works yard	1			To be disposed
13	Rusted U3 pipes		300,000	Open bidding	Works yard	10			To be disposed

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14	Fencing poles		1,000,000	Open bidding	Works yard	1			To be disposed
15	Steel plate		300,000	Open bidding	Works yard	1			To be disposed
16	Sign post frame		300,000	Open bidding	Works yard	1			To be disposed
17	Chain link		2,500,000	Open bidding	Works yard	1			To be disposed
18	Rusted beds, weighing		400,000	Open bidding	Works yard	1			To be disposed
19	Printer P2055D		700,000	Open bidding	Works yard	1			To be disposed
20	Computers		2,000,000	Open bidding	Works yard	1			To be disposed
21	Land crusher		180,000,000	Open bidding	Works yard	1			To be disposed
22	Pick-up double cabin		140,000,000	Open bidding	Works yard	1			To be disposed
23	Pick up double cabin		140,000,000	Open bidding	Works yard	1			To be disposed
24	Motor roller		52,000,000	Open bidding	Works yard	1			To be disposed
25	Pick-up double cabin		140,000,000	Open bidding	Works yard	1			To be disposed
26	Pick-up double cabin		140,000,000	Open bidding	Works yard	1			To be disposed
27	Solar batteries		800,000	Open bidding	Works yard	1			To be disposed
28	Chairs		5,000,000	Open bidding	Works yard	1			To be disposed
29	Desktop computer		2,000,000	Open bidding	Works yard	1			To be disposed
30	Trailer		4,500,000	Open bidding	Works yard	1			To be disposed
31	Trailer		4,500,000	Open bidding	Works yard	1			To be disposed
32	Trailer		4,500,000	Open bidding	Works yard	1			To be disposed
33	Pedestrian roller		35,000,000	Open bidding	Works yard	1			To be disposed
34	Pedestrian roller		35,000,000	Open bidding	Works yard	1			To be disposed
35	Chairs		3,000,000	Open bidding	Works yard	1			To be disposed
36	Cabinets		350,000	Open bidding	Works yard	1			To be disposed
37	Photocopying		5,000,000	Open bidding	Works yard	1			To be disposed
38	Photocopying		5,000,000	Open bidding	Works yard	1			To be disposed
39	Furniture		750,000	Open bidding	Works yard	1			To be disposed

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40	Tally Machine	1,000,000	Open biding	Works yard	1			To be disposed
41	Used iron sheets	2,000,000	Open biding	Works yard	1			To be disposed
42	Container	30,000,000	Open biding	Works yard	1			To be disposed
43	Motoreycle	14,000,000	Open biding	Works yard	1			To be disposed
44	Motoreycle	14,000,000	Open biding	Works yard	1			To be disposed
45	Motoreycle	14,000,000	Open biding	Works yard	1			To be disposed
46	Motoreycle	14,000,000	Open biding	Works yard	1			To be disposed
47	Motoreycle	14,000,000	Open biding	Works yard	1			To be disposed
48	PVC Pipes black	800,000	Open biding	Works yard	1			To be disposed
49	Desk top computer	2,000,000	Open biding	Works yard	1			To be disposed
50	Photocopy machine	8,000,000	Open biding	Works yard	1			To be disposed
51	Dando machine	12,000,000	Open biding	Works yard	1			To be disposed
52	Motorcycle	14,000,000	Open biding	Works yard	1			To be disposed
54	Motorcycle	14,000,000	Open biding	Works yard	1			To be disposed
55	Motorcycle	14,000,000	Open biding	Works yard	1			To be disposed
56	Motorcycle	14,000,000	Open biding	Works yard	1			To be disposed
57	Motorcycle	14,000,000	Open biding	Works yard	1			To be disposed
58	Motorcycle	14,000,000	Open biding	Works yard	1			To be disposed
59	Motorcycle	14,000,000	Open biding	Works yard	1			To be disposed
60	Motoreycle	14,000,000	Open biding	Works yard	1			To be disposed
61	Motoreycle	14,000,000	Open biding	Works yard	1			To be disposed
62	Motorcycle	14,000,000	Open biding	Works yard	1			To be disposed
63	Water dispenser	600,000	Open biding	Works yard	1			To be disposed
64	Computer desktop 2	2,000,000	Open biding	Works yard	1			To be disposed
65	Iron sheets	4,000,000	Open biding	Works yard	1			To be disposed
66	Desk top monitors	2,000,000	Open biding	Works yard	1			To be disposed

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67	4 fans	300,000	Open biding	Works yard	4			To be disposed
68	CPU	2,000,000	Open biding	Works yard	1			To be disposed
69	Tray	30,000	Open biding	Works yard	1			To be disposed
70	Wooden cupboard	400,000	Open biding	Works yard	1			To be disposed
71	Sterilizer	500,000	Open biding	Works yard	1			To be disposed
72	Beds	500,000	Open biding	Works yard	1			To be disposed
73	Refrigerator	3,000,000	Open biding	Works yard	1			To be disposed
74	Water Dispenser	600,000	Open biding	Works yard	1			To be disposed
75	Motorcycle	14,000,000	Open biding	Works yard	1			To be disposed
76	Motorcycle	14,000,000	Open biding	Works yard	1			To be disposed
77	Printer	700,000	Open biding	Works yard	1			To be disposed
78	Motorcycle	14,000,000	Open biding	Works yard	1			To be disposed
79	Motorcycle	14,000,000	Open biding	Works yard	1			To be disposed
80	Assorted Metallic beds	700,000	Open biding	Works yard	1			To be disposed
81	9 solar batteries	9,000,000	Open biding	Works yard	9			To be disposed
82	Assorted Metallic beds	700,000	Open biding	Works yard	1			To be disposed
83	Motorcycle	14,000,000	Open biding	Works yard	1			To be disposed
84	Fuel trailer	80,000,000	Open biding	Works yard	1			To be disposed
85	Motorcycle	14,000,000	Open biding	Works yard	1			To be disposed
86	Double carbine	150,000,000	Open biding	Works yard	1			To be disposed
87	Double carbine	150,000,000	Open biding	Works yard	1			To be disposed
88	Land crusher pardo	160,000,000	Open biding	Works yard	1			To be disposed
89	Photocopier	4,000,000	Open biding	Works yard	1			To be disposed
90	Monitor	2,000,000	Open biding	Works yard	1			To be disposed
91	Printer	700,000	Open biding	Works yard	1			To be disposed
92	Printer	700,000	Open biding	Works yard	1			To be disposed

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93	Printer		700,000	Open bidding	Works yard	1			To be disposed
94	Hp printer hp desk jet		700,000	Open bidding	Works yard	1			To be disposed
95	Hp printer hp desk jet		700,000	Open bidding	Works yard	1			To be disposed
96	Desktop computer		2,000,000	Open bidding	Works yard	1			To be disposed
97	Computer inspiron		2,000,000	Open bidding	Works yard	1			To be disposed
98	Computer desktop		2,000,000	Open bidding	Works yard	1			To be disposed
99	Copier machine		300,000	Open bidding	Works yard	1			To be disposed
100	Generator hondah		10,000,000	Open bidding	Works yard	1			To be disposed
101	Air compressor		20,000,000	Open bidding	Works yard	1			To be disposed

(Signature and date)..... *[Signature]* 27/05/2023..... Responsible Officer
 (Signature and date)..... Accounting Officer

Source: Board of Survey Report 2023.

Appendix 5: Staff in the Procurement and Disposal Unit

No	Name	Designation
1	Susan Catherine Apio	Head Procurement and Disposal Unit

Appendix 6: Members of the Contracts Committee.

S/n.	Names	Position	Designation	Expiry of membership
01	Owot Fred	Senior Education Officer	Member	30 th April 2027
02	Ocira Denish	Senior Agricultural Officer	Member	30 th April 2027
03	Apu Stella	Principle Human Resource Officer	Member	16 th May 2025
04	Omony Alfred	Senior Fisheries Officer	Chairman	16 th May 2025
05	Lanyero Beatrice Tokwiny	Community Development Officer	Member	16 th May 2025