

PPDA/KIMC/712

24th September 2025

The Town Clerk,
Kira Municipal Council,
P.O. Box 25749
KAMPALA.

BID PREPARATORY AUDIT EXERCISE FOR ENFORCEMENT OF REVENUE COLLECTION FROM PROPERTY RATES FROM KAMULI WARD: A, B, C AND NAALYA PROC REF: KIRA712/SRVCS/25-26/00001 OF KIRA MUNICIPAL COUNCIL F/Y 2025-26.

Reference is made to the above subject.

The Public Procurement and Disposal of Public Assets Authority (PPDA) in line with Section 8 (1) (j) (i) of the PPDA Act, Cap. 205, conducted a Bid Preparatory Audit for a procurement for enforcement of revenue collection from property rates from various locations of Kira Municipal Council for financial year 2025-26.

The objective of the audit was to establish whether:

1. The procurement planning and requisitioning process was conducted in a manner which promotes transparency, accountability and fairness in accordance with the PPDA Act Cap. 205 and PPDA Regulations.
2. The solicitation document issued to bidders was prepared in accordance with the provisions of the PPDA Act Cap 205, the PPDA Regulations, 2023 and attendant guidelines.

The scope of the bid preparatory audit entailed review of the procurement plan, procurement requisition forms and solicitation documents. The areas of the solicitation document analyzed were; Instruction to Bidders, Bid Data Sheet, Evaluation Methodology and Criteria, Bidding Forms, Special and General Conditions of the Contract.

The Authority identified a number of exceptions for the attention of management. The purpose of this letter therefore is to communicate the following findings and recommendations for your attention and action:

- 1. Whether the procurement planning and requisitioning process was conducted in a manner which promotes transparency, accountability and fairness in accordance with the PPDA Act Cap. 205 and PPDA Regulations**

The Authority noted that the Entity was compliant with the processes of procurement planning, requisitioning and obtaining the necessary approvals from the Accounting Officer and the Contracts Committee

2. Whether the solicitation document issued to bidders was prepared in accordance with the provisions of the PPDA Act CAP. 205, the PPDA Regulations and attendant PPDA guidelines.

The Authority found the following anomalies in some sections of the solicitation document and has made the following recommendations for implementation by the Entity:

2.1 Exceptions noted in Part 1: Bidding Procedures

The Authority noted inconsistencies on the bid validity dates, that is, page 5 of 33 provides that bids must remain valid until 3rd February **2026** while page 10 of 33 indicated that the bids shall be valid until 3rd February, **2025**.

Implication

The inconsistencies mislead the potential bidders and may affect the evaluation process.

Recommendation

The Head Procurement and Disposal Unit should review and harmonize the bid validity and terms of reference dates across the solicitation document.

2.2 Exceptions noted in Part 2: Statement of Requirements

The Authority found the following anomalies under Part 2: Statement of Requirements and has made the following recommendations for implementation by the Entity:

Statement of Requirements	Exceptions noted	Authority's recommendations
<p>SCOPE OF WORK The service required is enforcement of collection of property tax rates from properties in the three divisions of Kira Municipal Council for the period of twelve months</p> <p>COMMENCEMENT DATE AND DURATION OF CONTRACT The contract will run for a period of 8 months commencing on the 1st of November, 2025 and ending on the 30th June 2026.</p>	<p>The scope of works provided that the service in enforcement of collection of property tax rates from properties in the three Divisions of Kira MC for the period of twelve months, while the GCC 20.1 provided that the work shall be completed by/shall be performed for a period of 8 (eight months) effective 1st November 2025</p>	<p>Harmonize the subject of procurement</p>
<p>The service provider shall recruit and deploy a minimum 3(three) of competent and skilled work</p>	<p>Unclear education level as a requirement i.e.; A-level certificate (ACE)</p>	<p>Cross-check the abbreviation ACE used as education requirement and express it in</p>

Statement of Requirements	Exceptions noted	Authority's recommendations
force with a ACE level of education fluent in English and local language for service delivery. For avoidance of doubt, the minimum qualification for service provider member of staff/agent shall be A-level certificate (ACE) for accreditation consideration. Service provider shall not discriminate on basis of gender, religion, age (save for below 18 years of age) in his/her recruitment and hire. Service provider shall present Background Information of his staff for accreditation to the contract manager	level of Education	full, for example Uganda Advanced Certificate of Education for UACE.
ROLE OF THE PROVIDER 1. Hence the role of service provider shall be to deliver hard copies of demand notes to all property owners (or their agents). Service provider shall have served all demand notes by 31st August 2024	The date of 31 st August, 2024 indicated on page 13 of 33 is before the bidding period and this is most likely to confuse bidders	Update details on dates

2.3 Exceptions noted in Section 8: Special Conditions of Contract

The Authority found the following anomalies under Section 8: Special Conditions of Contract and has made the following recommendations for implementation by the Entity:

GCC Clause Reference number	Special Conditions of Contract	Exceptions noted	Authority's recommendations
GCC 9.1: Change orders and contract amendment	Contract Amendment shall be accepted under the following circumstances but not limited to; 1. Increase/reduction of PDE size. 2. Any other (indicate acceptable circumstances)	The circumstance No. 1 is ambiguous i.e.; the measure of increase or reduction in the PDE size. Second circumstance is also not clear.	Clarify No. 1. For instance, it could be increase/ reduction in scope of work. Delete No. 2 in case there is no any other acceptable circumstance
GCC 22.2: Excluded Costs	The following costs are excluded from the Contract Price:	The 3 rd statement on costs is not clear.	Delete No. 3 in case there are no any other cost to be

GCC Clause Reference number	Special Conditions of Contract	Exceptions noted	Authority's recommendations
	1. Operational costs 2. Taxes 3. Any other (indicate excluded costs)		excluded
GCC 22.3: Payment Schedule	The payment schedule shall be: in advance (<i>state acceptable period</i>) Payment shall be made in Uganda Shillings on the following account: Account Name: Account Number: Bank: Branch:	Details of the Entity's payment schedule, Account Name, Account Number, Bank and Branch not indicated	The Entity should include Account details
GCC 33.1: Working Hours	The working hours for the Provider shall be:	Working hours for the provider was left blank instead of indicating the working hours period	Entity should include the working hours

Audit Conclusion

The purpose of this letter is to forward the findings of the bid preparatory audit exercise. In order to administer and enforce compliance with the provisions of the PPDA Act Cap. 205, PPDA Regulations 2023 and Guidelines, the Entity is required to implement the recommendations of the Authority contained in this letter.



Moses Ojambo

For: EXECUTIVE DIRECTOR

cc: Chairperson Contracts Committee
 cc: Head Procurement and Disposal Unit