



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

THE PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS AUTHORITY

PROCUREMENT AND DISPOSAL REPORT FINANCIAL YEAR 2024-2025

MARACHA DISTRICT LOCAL GOVERNMENT

MAY 2026

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ACRONYMS

AO	Accounting Officer
BoQs	Bills of Quantities
ESHS	Environmental, Social, Health and Safety
FY	Financial Year
GCC	General Conditions of Contract
ICT	Information Communication Technology
LPO	Local Purchase Order
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
PPDA Act	Public Procurement and Disposal of Public Assets Act
SCC	Special Conditions of Contract
(U)	Uganda
UgIFT	Uganda Intergovernmental Fiscal Transfers Program
UGX	Uganda Shillings

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a procurement and disposal audit of Maracha District Local Government that covered a representative sample of 18 procurement transactions for procurement and disposal audit for the Financial Year 2024/2025, vide Appendix I.

The overall objective of the procurement and disposal audit was to assess the effectiveness and efficiency of procurement and disposal processes at the Entity and adherence to the PPDA Act, Cap. 205, the PPDA Regulations, and public procurement policies so as to determine the procurement performance over the audit period. From the findings of the procurement and disposal audit exercise, the performance of Maracha District Local Government for the financial year 2024/2025 was **Moderately Satisfactory** with overall weighted risk rating of **53.3%**. The risk rating was weighted to determine the overall risk level of the Entity as detailed in Table 18 in Chapter 3 of this audit report.

The following key exceptions were noted:

1. Section 29 of the PPDA Act, Cap. 205, provides that the Contracts Committee must have five members, nominated by the Accounting Officer and approved by the Permanent Secretary / Secretary to the Treasury, Ministry of Finance, Planning and Economic Development. The Authority found that during the financial year under audit, the Entity's Contracts Committee was not fully constituted. It comprised of only four members instead of five. Lack of fully constituted Contracts Committee deprives the Procuring and Disposing Entity of the oversight role of the Contracts Committee which may lead to failure to achieve value for money in procurement and disposal activities.
2. Section 10 (1) (a) & (b) of the PPDA Act, Cap. 205 mandates the Authority to direct the relevant Procuring and Disposing Entity to take corrective measures, including rectifying breaches, suspending the officer responsible for the breach, replacing Head of the Procurement and Disposal Unit or the Chairperson of the Contracts Committee, or disciplining the Accounting Officer, and temporarily transferring the procuring and disposing function to a third-party procurement agency.

The Accounting Officer failed to implement 31.25% of the Authority's previous audit recommendations. Out of the 16 recommendations issued in the FY 2023/2024 report, 11 (68.75%) were fully implemented and five (31.25%) were partially implemented. Failure to fully implement the Authority's previous audit recommendations, showed lack of commitment to comply with the legal requirements of public procurement practices. This gap negatively affected the performance of the procurement and disposal function, that eventually impacted on public service delivery.

3. Section 60 (2) (d) of the PPDA Act, Cap. 205 requires the Procuring and Disposing Entity to plan procurement and disposal rationally including integrating procurement budget with its expenditure programme. The Authority found that the Entity's procurement implementation rate was 106%, resulting in an implementation variance (over expenditure) of UGX. 321,574,009. The over expenditure from the planned procurement budget showed money

spend in the Entity from an unapproved source of funding thereby negatively affecting the procurement budget performance.

4. Section 60 (8) of the PPDA Act, Cap. 205 requires the Procuring and Disposing Entity to notify the Secretary to the Treasury and Authority of any changes made to its procurement plan and submit the updated and approved procurement plan to the Authority. The Authority found that seven procurements worth UGX. 477,992,007 were planned but not implemented/executed, by the Entity during the financial year. Failure to execute the planned procurements worth UGX. 477,992,007 hinders achievement of budget objectives and exposed the Entity to operational risks including delayed service delivery to the beneficiaries.
5. Section 60 (10) of the PPDA Act, Cap. 205 provides that procurement shall not be carried out outside the procurement plan except in emergency situations. The Authority found that five procurements worth UGX. 376,679,324 were executed without being included in the approved procurement plan. This gap exposed the Entity to risk of misallocation of funds and the likelihood of increased budget overruns and accumulation of domestic arrears.
6. Regulations 36 (3) of the PPDA (Contracts) Regulations, 2023 requires Procuring and Disposing Entity to state the insurance required in the bidding documents and the contract, and to ensure that bidders include the costs of such insurance in their bids. The Authority observed that, in three procurements worth UGX.1,959,141,237 the Entity did not specify the insurance requirements in the bidding documents and signed contracts. Although insurance costs were included in the Bill of Quantities (BoQs), the contracts did not indicate the specific type(s) of risks to be covered, making the insurance costs and coverage unverifiable. The failure to define insurance components and the specific risks to be covered exposed the Entity to potential mischarges and weakened legal protection in the event of an accident, increasing financial liability. Where insurance is not specified by type/risk coverage, it becomes difficult to verify whether the amounts charged for insurance/bond relate to the intended coverage which undermined transparency and value-for-money assessment.
7. Regulation 50 (3) of the PPDA (Contracts) Regulations, 2023 requires Contract Managers to prepare and submit contract management plans using Form 49. However, the Authority observed that in ten contracts worth UGX. 3,051,052,053 the Contract Managers did not prepare or submit the required contract management plans to the Procurement and Disposal Unit for monitoring. The absence of a structured contract implementation plan limits the Entity's ability to effectively supervise contract execution, including assessing contractor performance against agreed benchmarks and ensuring accountability for deliverables not achieved and without the contract implementation plan, the Entity is unable to adequately monitor contract progress, track key milestone, and ensure contractors comply with their contractual obligations.
8. Regulation 54 of the PPDA (Contracts) Regulations, 2023 sets out the circumstances and procedures for amending contracts. However, the Authority found that in three contracts worth UGX. 645,558,494, the Entity increased the contract sums without obtaining the required justifications and approvals from the Contracts Committee. In addition, in one instance, the Entity exceeded the statutory variation threshold for a single contract amendment, contrary to

the limits provided under the above Regulations. Lack of proper Contracts Committee approvals for the cost increases suggests that the Entity increased the contract sums without adequate justification, thereby exposing it to the risk of cost overruns, and also exceeding the legal variation threshold without adhering to the required procedures creates a risk of unauthorized budget escalation, which may ultimately affect timely and quality service delivery to the beneficiaries.

9. Section 66 of the PPDA Act, Cap. 205 requires a Procuring and Disposing Entity to consider environmental protection and social inclusion throughout the procurement processes. The Authority found that in three contracts worth UGX. 332,290,551 the Contract Managers did not enforce and document ESHS compliance in line with expected contract management requirements. Neglecting to implement and monitor ESHS protocols exposed the Entity to preventable workplace accidents and injuries; community health risks arising from project activities; and irreversible environmental damage due to inadequate control measures during implementation.

In light of the above, the Authority recommends the following:

1. The Accounting Officer should:
 - i) Nominate and submit the missing member of the Contracts Committee to the Permanent Secretary / Secretary to the Treasury for approval so as the Entity may have a fully constituted composition of the Contracts Committee in accordance with Section 28 (1) (b) and Section 29 of the PPDA Act, Cap. 205 for equitable and timely execution of the Contracts Committee procurement and disposal functions.
 - ii) Task the Heads of User Departments, Head Procurement and Disposal Unit and the Contracts Committee to take corrective measures in implementing all the Authority's previous recommendations, in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205, so as to achieve efficiency in the procurement and disposal function in the Entity.
 - iii) Carry out a quarterly review of budget execution in which the Procurement and Disposal Unit and the Finance Department conform to the alignment of the procurement plan to the available fund flow, thereby preventing unauthorized over-commitments, as stipulated under Section 60 (7) of the PPDA Act, Cap. 205 – which mandates an Entity to, on a quarterly basis, whenever necessary, review and update its procurement plan.
 - iv) Confirm that all future procurements clearly specify all insurance requirements in the bidding documents and final contract in accordance with Regulation 36 (3) of the PPDA (Contracts) Regulations, 2023.
 - v) Institute a systematic contract review mechanism to verify, prior to contract signature, that all legal directives, guidance, and recommendations (including those from the Solicitor General) are duly incorporated into the contract. This should strengthen accountability and reduce the Entity's legal and financial risks.
 - vi) Task the Contract Managers to always prepare the contract management plans in accordance with PPDA Form 49 and submit copies to the Procurement and Disposal Unit for monitoring.
 - vii) Ensure that contract amendments are supported by detailed technical justification and are within the allowable limits of 15% in a single amendment or 25% cumulatively in accordance with Regulation 54 (4–5) of the PPDA (Contracts) Regulations, 2023.

- viii) Task the Contract Managers of the seven contracts in Table 11 of the report to provide accountability to substantiate non-payment of the uncertain and irregular future costs amounting to UGX.18,090,000 inserted in BoQs. This will provide assurance that no public funds as said in the Entity's response is paid on the insured event that may have not occurred and evaluated to ascertain the cost of the event.
 - ix) Task the Contract Managers to prepare and submit comprehensive ESHS compliance reports, as required under Regulation 52 (3) (g) of the PPDA (Contracts) Regulations, 2023.
2. The Contracts Committee should, desist from approving procurements that are not included in the approved (or duly updated) procurement plan in compliance with Section 30 (d) of the PPDA Act, Cap. 205.
 3. The Head, Procurement and Disposal Unit should:
 - i) Align the procurement plan with its execution by reconciling the procurement plan against monthly implementation returns and supporting evidence (LPOs, contracts, delivery notes, payment records). Where execution occurs through frameworks, ensure the framework references and LPO details are properly captured in the monthly procurement reports.
 - ii) Perform regular procurement plan updates, obtain the approvals and submit the approved updated procurement plan to the Authority in line with Section 60 (7) and related requirements of the PPDA Act, Cap. 205. This is achievable by integrating the procurement expenditures with actual budget performance and fund availability.
 - iii) Regularly review and update the procurement plan on a quarterly basis to capture approved changes, in line with Section 60 (7) of the PPDA Act, Cap. 205.
 - iv) Not implement procurements outside the approved procurement plan unless they meet the statutory conditions for emergencies under Section 60(10) of the PPDA Act, Cap. 205.
 - v) Clearly specify all insurance requirements in the bidding documents and final contract in accordance with Regulation 36 (3) of the PPDA (Contracts) Regulations, 2023 and costed accordingly by bidders for all future procurements.
 - vi) Archive and maintain all documents related to each procurement in their respective files in accordance with Section 33 (o) of the PPDA Act, Cap. 205.
 4. The Heads of User Departments should crosscheck that every procurement requisition (PP Form 5) submitted for approval includes a verifiable budget line and explicit signature/confirmation certifying that funds are available for the specific activity being requested.
 5. The Evaluation Committees should, during the evaluation exercise, confirm that the quoted insurance cost matches the insurance scope stated in the BoQs and SCC/GCC, including alignment with bidder pricing assumptions.
 6. The Contract Managers should:
 - i) Warrant compliance with all obligations and adherence to contractor performance of the specified contract terms, in accordance with Regulation 52 (1) of the PPDA (Contracts) Regulations, 2023.
 - ii) Organise, document, and ensure the official commissioning and formal handover of completed projects, including the preparation and submission of completion and handover reports, in line with Regulation 52 (3) (d) of the PPDA (Contracts) Regulations, 2023.

Maracha District Local Government should implement the recommendations in the action plans on pages **34 - 36** of this report.

CHAPTER 1: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority (PPDA) carried out a procurement and disposal audit of Maracha District Local Government that covered a sample of 18 procurement transactions under the Financial Year 2024/2025, vide Appendix I. The audit involved a review of procurement structures, procurement and asset disposal processes, as well as contract performance following the provisions of the Public Procurement and Disposal of Public Assets Act, Cap. 205 and the PPDA Regulations.

1.2 Objectives of the Audit

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

The specific objectives of the audit were to assess the:

1. 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. Efficiency and effectiveness in contract implementation including the application of Environmental, Social, Health and Safety (ESHS) safeguard requirements in the procurement process; and
3. Compliance of the Entity's disposal process with the provisions of the PPDA Act, Cap. 205 and PPDA Regulations.

1.3 Scope of the Audit

The audit involved a review of the procurement, disposal processes, general compliance issues and contract implementation on sample basis. The audit covered a sample of 18 procurement transactions worth UGX. 3,729,970,045 under Financial Year 2024/2025. The list of sampled transactions is contained in Appendix I.

1.4 Audit Methodology

Two Senior Officer-Performance Monitoring and one Officer-Performance Monitoring conducted the audit exercise under the supervision of the Regional Manager. During the exercise, the Officers examined records and documents for each sampled procurement transaction and obtained relevant and sufficient evidence to derive the conclusions. This involved a review of the Entity's procurement and disposal planning processes, initiation processes, bidding processes, bid evaluations, contract placement and contract management.

The PPDA Officers met with the staff from the Procurement and Disposal Unit, Contracts Committee, Internal Audit and User Departments where necessary, to obtain crucial qualitative information about the internal control system and processes in place.

Following the document review, a physical verification was conducted to confirm the level of contractual delivery and extent to which the delivered items / services were fit for purpose. In

addition, particular attention was given to the Entity's reporting mechanisms and internal controls especially in light of repeated issues identified in the previous audit reports.

A debrief meeting to address any issues that arose during the review and to share preliminary observations / findings was held with the Entity management and staff on 5th December 2025, prior to the preparation of the management letter. The management letter was then prepared and issued to the Entity on 20th February 2026, with a request to submit a management response by 24th February 2026. The Entity submitted its response on 25th February 2026. An exit meeting was also held on 25th February 2026 at the PPDA Northern Regional Office, Plot 1, Lower Churchill Drive, Gulu City.

This report therefore presents the key findings and conclusions arising from the procurement and disposal audit exercise.

CHAPTER 2: AUDIT 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

2.1.1 Procurement structures

The key players in the procurement structure at Maracha District Local Government included the Accounting Officer (AO) (Chief Administrative Officer), the Contracts Committee (CC), the Procurement and Disposal Unit (PDU) and the User Departments (UD). The Authority found that these structures were fully functional during audit and were aligned with the requirements of Section 26 of the PPDA Act, Cap. 205.

i. Accounting Officer

Section 28 of the PPDA Act, Cap. 205 gives the Accounting Officer the overall responsibility for the successful execution of procurement and disposal process in the Procuring and Disposing Entity. During the Financial Year 2024/2025, the Chief Administrative Officer (CAO), Mr. Patrick Olila was designated as the Accounting Officer of the Entity.

ii. Composition of the Contracts Committee

Section 29 of the PPDA Act, Cap. 205, provides that the Contracts Committee must have five members, nominated by the Accounting Officer and approved by the Permanent Secretary/Secretary to the Treasury, Ministry of Finance, Planning and economic Development. The Authority found that during the financial year under audit, the Entity's Contracts Committee was not fully constituted. It comprised of only four members instead of the mandated five. Details are provided in Appendix IV.

Implication

This deprives the Procuring and Disposing Entity of the oversight role of the Contracts Committee which may lead to failure to achieve value for money in procurement and disposal activities.

Management Response

It is true the entity had four members of Contracts Committee at the time of audit but submission of a new member has been made to fill the remaining gap of one member.

Authority's comment

The Entity's response was noted; however, that Accounting Officer should closely follow up the approval of the member by Permanent Secretary/Secretary the Secretary to the Treasury, Ministry of Finance, Planning and economic Development in order to have a fully constituted Contracts Committee for operational efficiency.

Recommendation

The Accounting Officer should nominate and submit one staff member to the PS/ST for approval to fill the vacant position on the Contracts Committee in accordance with Section 28 (1) (b) and

Section 29 of the PPDA Act, Cap. 205 for equitable and timely execution of the Contracts Committee procurement and disposal functions.

iii. Staffing of the Procurement and Disposal Unit (PDU)

Section 28 (1) (c) of the PPDA Act, Cap. 205 gives the Accounting Officer the responsibility for causing to be established a procurement and disposal unit staffed at an appropriate level. The Procurement and Disposal Unit was fully constituted, and details of the staff are provided in Appendix V.

2.1.2 Failure to implement 31.25% of the Authority’s previous audit recommendations

Section 10 (1) (a) & (b) of the PPDA Act, Cap. 205 empowers the Authority to direct the relevant Procuring and Disposing Entity to take corrective measures, including rectifying breaches, suspending the officer responsible for the breach, replacing Head of the Procurement and Disposal Unit or the Chairperson of the Contracts Committee, or disciplining the Accounting Officer, and temporarily transferring the procurement and disposal function to a third-party procurement agency. However, out of the 16 recommendations for FY 2024/2025, 11 (68.75%) were fully implemented and five (31.25%) were partially implemented, as shown in Table 1 below. Failure to implement the Authority’s recommendation, exposes the Entity’s procurement and disposal function to inefficiency, because the recommendations are intended to enable the Entity achieve efficiency in its procurement and disposal function.

Table 1: Previous audit recommendations status

Responsibility	Recommended action	Status of implementation
Accounting Officer	<p>1. Implement all the Authority’s procurement audit recommendations in accordance with Regulation 14 (k) of the Local Governments (PPDA) Regulations, 2006. Where management finds challenges in implementation of any recommendation, this should be brought to the attention of the Authority.</p> <p><u>Management Response</u> <i>Office of the CAO wrote to the respective actors to implement the audit recommendations, and this office is committed to continue to enforce the same henceforth.</i></p> <p>Authority’s comment The Entity’s response was noted; however, the CAO did not provide any measures taken on the actors for failure to implement the Authority’s recommendations.</p>	Partially implemented
	<p>2. Instruct the District Engineer to maintain and manage the records of the works equipment and supplies in accordance with Section 95A (5) (e) of the PPDA Act, 2003.</p>	Partially implemented

Responsibility	Recommended action	Status of implementation
	nominated to the evaluation committee on how to go about bid evaluation.	

Implication

Failure by the Accounting Officer to fully implement the Authority's previous audit recommendations, shows lack of commitment to comply with the legal requirements of public procurement practices. The forementioned negatively affects the performance of the procurement and disposal function in the Entity, that eventually impacts on public service delivery by the Entity.

Management Response

Management responses are in Table 1 above.

Authority's Comment

The Entity's response in Table 1 was noted; however, the Authority reiterates that the Accounting Officer must fully implement the Authority's previous audit recommendations in a timely manner. This full compliance is necessary to enhance efficiency in the procurement function and to address the weaknesses in public procurement practices identified under the stated implications and recommendations.

Recommendation

The Accounting Officer should task the Heads of User Departments, Head PDU and the Contracts Committee to take corrective measures in implementing all the Authority's previous recommendations, in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205, so as to achieve efficiency in the procurement and disposal function in the Entity.

2.1.3 Implementation of the Procurement plan

(a) Procurement execution exceeded approved planned cost

Section 60 (2) (d) of the PPDA Act, Cap. 205 requires the Procuring and Disposing Entity to plan procurement and disposal rationally including integrating procurement budget with its expenditure programme. The Authority found that the Entity's procurement implementation rate was 106%, resulting in an implementation variance (over expenditure) of UGX. 321,574,009. This over-expenditure was not supported by an approved source of funding. This points to systemic budget indiscipline, as detailed in Table 2 below.

Table 2: Procurement plan implementation analysis

Total Revised Procurement Plan Value (UGX)	5,533,083,424
Total Procurement Spend Value (UGX)	5,854,657,433
Procurement Plan Implementation Rate (%)	106%
Variance (Over-Expenditure) (UGX)	321,574,009

Note: This information was based on the procurement plan and monthly reports submitted to the Authority.

Implication

The over expenditure of UGX. 321,574,009 from the planned procurement budget showed money spend in the Entity from an unapproved source of funding. This negatively affects treasury management practice as the Entity spends funds from undisclosed source.

Management Response

The recommendations have been noted for subsequent action. However, the Entity expended procurements according to the workplan, budget and procurement plan.

Authority's Comment

The Entity's response was noted; however, the Entity's execution rate exceeded the approved procurement plan by UGX. 321,574,009 (implementation rate of 106%), and the Accounting Officer did not disclose the source of the extra funds above. In addition, management did not provide evidence demonstrating that the over-expenditure was justified by emergency requirements or supported by revised approvals for additional funding.

Recommendations

The Accounting Officer should:

1. Strengthen budgetary controls and ensure that procurement execution remains aligned to approved procurement plans and available fundings, with timely adjustments where necessary and properly authorized.
2. Carry out a quarterly review of budget execution in which the Procurement and Disposal Unit and the Finance Department conform to the alignment of the procurement plan with the available fund flow, thereby preventing unauthorized over-commitments, as stipulated under Section 60 (7) of the PPDA Act, Cap. 205 – which mandates an Entity to, on a quarterly basis, whenever necessary, review and update its procurement plan.

(b) Procurements not executed

Section 60 (8) of the PPDA Act, Cap. 205 requires the Procuring and Disposing Entity to notify the permanent Secretary/Secretary to the Treasury, Ministry of Finance, Planning and Economic Department and Authority of any changes made to its procurement plan and submit the updated and approved procurement plan to the Authority. The Authority found that seven procurements worth UGX. 477,992,007, were planned but were not implemented by the Entity during the financial year. Specific details of these planned procurements are provided in Table 3 below.

Table 3: Planned procurements that were not implemented

No.	Subject of procurement	Amount (UGX)	Management response
1.	Supply of fuel, lubricants and oils	177,681,578	<i>Procurement was undertaken using frameworks and issue of LPO.</i>
2.	Printing, stationery and binding	60,348,902	
3.	Maintenance – Transport equipment	187,961,527	
4.	Supply of computers and ICT equipment	3,000,000	<i>Budget under performed.</i>
5.	Light ICT hardware – Acquisition (Laptop)	5,000,000	<i>Procurements were conducted and the procurement files are available for verification.</i>
6.	Borehole rehabilitation (10 borehole sources)	40,000,000	

No.	Subject of procurement	Amount (UGX)	Management response
7.	Office furniture for Works Department	4,000,000	<i>Budget under performed.</i>
	Total	477,992,007	

Implications

Failure to execute the planned procurements worth UGX. 477,992,007, hinders achievement of budget objectives and exposed the Entity to risks including delayed service delivery and weak budget discipline.

Management response

Management responses are in Table 3 above.

Authority's comment

The Entity's response was noted; however, no evidence was submitted to the Authority to substantiate the responses.

Recommendations

The Head Procurement and Disposal Unit should:

1. Align the procurement plan with its execution by reconciling the procurement plan against monthly implementation returns and supporting evidence (LPOs, contracts, delivery notes, payment records). Where execution occurs through frameworks, ensure the framework references and LPO details are properly captured in the monthly procurement reports.
2. Perform regular procurement plan updates, obtain the approvals and submit the approved updated plan to the Authority in accordance with Section 60 (7) and related requirements of the PPDA Act, Cap. 205. This is achievable by integrating the procurement expenditures with actual budget performance and fund availability.

(c) Procurements conducted outside the procurement plan

Section 60 (10) of the PPDA Act, Cap. 205 provides that a procurement shall not be carried out outside the procurement plan except in emergency situations. The Authority found that five procurements worth UGX. 376,679,324 were executed outside the approved procurement plan. The details of the unplanned procurements are presented in Table 4 below.

Table 4: Procurements conducted outside the procurement plan

No.	Subject of procurement	Amount (UGX)	Management response
1.	Completion of Kololo Seed Secondary School construction.	184,381,160	<i>All these procurements were captured in the consolidated procurement plan.</i>
2.	Procurement of gravels/marram for wearing course on Ambidro-Kijomoro road and Agai – Nigo - Okabi road.	7,269,000	
3.	Procurement of local construction materials for rehabilitation of Ambidro Kijomoro road.	32,255,000	

Authority's comment
No evidence was provided in regard to the above response.

No.	Subject of procurement	Amount (UGX)	Management response
4.	Procurement of cement for construction of Ambidro-Kijomoro road.	61,740,000	
5.	Procurement of manufactured construction materials for Ambidro-Kijomoro road works.	91,034,164	
	Total	376,679,324	

Implications

Implementing procurements outside the procurement plan, exposed the Entity to:

- Risk of misallocation of funds: Funds intended for planned procurement activities risked being diverted to unplanned items, affecting workplan implementation and service delivery.
- Budget overruns and potential accumulation of domestic arrears: Executing unplanned procurements can lead to expenditures that are not adequately budgeted or planned thus the likelihood of increased budget overruns and accumulation of domestic arrears.

Management response

Management responses are in Table 4 above.

Authority's comment

The Entity's response was acknowledged; however, it was not supported by evidence of an approved updated procurement plan submitted in accordance with Section 60 (7) of the PPDA Act, Cap. 205. In the absence of such evidence, the Authority maintained that the Entity carried out procurements outside the approved procurement plan contrary to the statutory requirements.

Recommendations

1. The Head Procurement and Disposal Unit should:
 - i) Regularly review and update the procurement plan on a quarterly basis to capture approved changes, in accordance with Section 60 (7) of the PPDA Act, Cap. 205.
 - ii) Not implement procurements outside the approved procurement plan unless they meet the statutory conditions for emergencies under Section 60(10) of the PPDA Act, Cap. 205.
2. The Contracts Committee should desist from approving procurements that are not included in the approved (or duly updated) procurement plan in compliance with Section 30 (d) of the PPDA Act, Cap. 205.

2.1.4 Irregularities in the initiation of procurement requirement

(a) Procurements without details on availability of funds

Regulation 3 (2) (c) of the PPDA (Rules and Methods for Procurement of Supplies, Works, and Non-Consultancy Services) Regulations, 2023 provides that initiation of procurement requirements shall include confirmation of availability of funds to support the procurement. The Authority found that in five procurements worth UGX. 1,433,719,412, the User Departments failed to provide details of the availability of funds section on the procurement requisition (PP Form 5), as summarized in Table 5 below.

Table 5: Procurements without details on availability of funds

No.	Subject of procurement	Amount (UGX)
1.	Partial completion of first floor of Council Complex building.	330,943,197
2.	Completion of construction of works at Kololo Seeds Secondary School.	751,692,900
3.	Renovation of 2 units of 2 classroom block at Etoko Primary School.	92,362,200
4.	Supply & delivery of ICT equipment for all saints Secondary School under UgIFT.	149,797,790
5.	Renovation of 5 class room block at Oniba Primary School.	108,923,325
Total		1,433,719,412

Implication

Failure by the User Departments to provide details of availability of funds section on the procurement requisition exposed the Entity to the risk of undertaking procurements without confirmed sources of funding.

Management Response

It is true that the section of the PP Form 5 which gives details of the budget lines were not filled properly, though all procurements conducted had available funding. This was partly due to lack of knowledge of how to fill the forms. Guidance shall be provided henceforth.

Recommendations

1. The Accounting Officer should not approve any procurement requisitions that lack explicit details of availability of funds. This should be enforced in compliance with Regulation 3 (2) (c) and (d) of the PPDA (Rules and Methods for Procurement of Supplies, Works, and Non-Consultancy Services) Regulations, 2023.
2. The Head, Procurement and Disposal Unit should not process, advertise or initiate procurement where requisitions have incomplete financial information. Non-compliant requisitions should be returned to the originating User departments for correction and resubmission before any procurement action proceeds.
3. The Heads of User Departments should crosscheck that every procurement requisition (PP Form 5) submitted for approval includes a verifiable budget line and explicit signature/confirmation certifying that funds are available for the specific activity being requested.

(b) Retrospective approval of procurement

Section 61 (3) of the PPDA Act, Cap. 205 provides that all procurement or disposal requirements shall be approved by the Accounting Officer before the procurement process begins. In the procurement for rehabilitating 14.2km of community access roads in Tara Sub- County worth UGX. 1,650,242,186, the Authority noted that bids were closed before the Accounting Officer approved the procurement.

As a result, the approval was effectively a post-facto formality rather than a preventive control. Details on the omission is presented in Table 6 below.

Table 6: Chronology of retrospective approval

No.	Chronology of Breach	
	Description	Date
1.	Contracts Committee approval	12 th March 2024
2.	Bid invitation published	30 th May 2024
3.	Bid closure	2 nd July 2024
4.	Retrospective Accounting Officer approval	27 th August 2024

Implication

The retrospective approval of the procurement process reflects the Entity’s failure to follow procedural requirements and constitutes a breach of good public procurement practices which leads to poor management of the procurement process.

Management Response

It is true that the sequency of approval of this procurement did not follow due cycle due to lack of proper coordination of the procurement which involved the Ministry of Agriculture, Animal Industries and Fisheries (MAAIF) and Ministry of Local Government (MoLG) working together with the National Oil Seed Palm Project (NOSP) technical support team and the District Local Governments.

It is important to note that this was a procurement planned for and budgeted by the Ministry of Local Government and implemented in liaison with the district. The filling of Form 5 should have been by the Ministry of Local Government since funds were not in the district.

Authority’s comment

Management's acknowledgment of the procedural breach and the coordination challenges involving multiple stakeholders; including the MAAIF, (MoLG), and NOSP technical team was noted; however, the finding was retained. This was because the explanations provided did not absolve the Entity from its statutory obligations under Section 61 (3) of the PPDA Act, Cap. 205.

Recommendation

The Accounting Officer must not grant retrospective approvals of procurements as this undermines ethical and compliance requirements. Therefore, the Accounting Officer must make timely approvals under Section 61(3) of the PPDA Act, Cap. 205 – before advertisement, bid opening/closure, or any procurement process commences.

(c) Bidder shortlists not approved by Contracts Committee

Regulation 53 (6) of the PPDA (Rules and Methods for Procurement of Supplies, Works, and Non-Consultancy Services) Regulations, 2023, requires that the shortlist of bidders be formally submitted to the Contracts Committee for approval. The Authority found that four procurements worth UGX.1,283,921,622 were processed without evidence of the bidders’ shortlist approval by the Contracts Committee. Thus, Part II of Form 5 did not contain the shortlist of bidders, and the evaluation minutes did not clearly show the details of the Contracts Committee’s approved shortlisted firms. Details of the procurements are in Table 7 below.

Table 7: Procurements with bidder's shortlists not approved by CC

No.	Subject of procurement	Amount (UGX)	Management response
1.	Partial completion of first floor of Council Complex building.	330,943,197	<i>Shortlist of bidders were indicated in Part II of Form 5 and approved by CC</i>
2.	Completion of construction of works at Kololo Seeds Secondary School.	751,692,900	
3.	Renovation of 2 units of 2 classroom block at Etoko Primary School.	92,362,200	
4.	Renovation of 5 class room block at Oniba Primary School.	108,923,325	
Total		1,283,921,622	

Implication

The failure by the Procurement and Disposal Unit to submit and obtain Contracts Committee approval for the bidder shortlist undermines transparency and accountability in the procurement process and weakens compliance with the required procurement controls.

Management Response

Management responses are in Table 7 above.

Authority's comment

The Entity's response was acknowledged; however, the Authority observed that the details of the shortlisted bidders were not included in Part II of Form 5. Thus, the submission by the Procurement and Disposal Unit to the Contracts Committee for approval of the shortlisted bidders, and that the Contract Committee minutes did not clearly reflect the approved firms.

Recommendation

The Head Procurement and Disposal Unit should verify that all submissions to the Contracts Committee for shortlist approval as required under Regulation 53(6) of the PPDA (Rules and Methods for Procurement of Supplies, Works, and Non-Consultancy Services) Regulations, 2023 include complete and detailed bidder shortlist in Part II of Form 5, and that the evaluation minutes provide clear evidence of the Contracts Committee approved shortlisted firms before proceeding with the next procurement steps.

2.1.5 Irregularities in the contracting process

(a) Undefined insurance requirements

Regulations 36 (3) of the PPDA (Contracts) Regulations, 2023 requires Procuring and Disposing Entity to state the insurance required in the bidding documents and the contract, and to confirm that bidders include the costs of such insurance in their bids.

The Authority observed that, in three procurements worth UGX. 1,959,141,237 the Entity did not clearly specify the insurance requirements in the bidding documents and signed contracts. Although insurance costs were included in the Bill of Quantities (BoQs), the contracts did not indicate the specific type(s) of risks to be covered, making the insurance costs and coverage unverifiable. This is detailed in Table 8 below.

Table 8: Procurements with insurance components left undefined

No.	Subject of procurement	Contract Sum (UGX)	Exceptions																		
1.	Rehabilitation of 14.2km of community access roads in Tara S/C.	1,650,242,186	<p>Insurance components were left undefined despite being billed in BoQs item 6.12 – i.e., no specific types of risks covered, making the costs unverifiable as per requirement of SCC (GCC 10.1). Details below:</p> <table border="1"> <thead> <tr> <th>BoQs Item No.</th> <th>Item</th> <th>Amount (UGX)</th> </tr> </thead> <tbody> <tr> <td>6.12</td> <td>Insurance and bonds</td> <td>5,000,000</td> </tr> </tbody> </table> <p><u>Management Response</u> <i>The provision for insurance requirements was stated in the Special Conditions of Contract. Copy of the contract available for verification.</i></p> <p><u>Authority’s comment</u> The Entity’s explanation was noted; however, the Authority observed that the supporting evidence was not provided to substantiate the claim.</p>	BoQs Item No.	Item	Amount (UGX)	6.12	Insurance and bonds	5,000,000												
BoQs Item No.	Item	Amount (UGX)																			
6.12	Insurance and bonds	5,000,000																			
2.	Construction of Liko Piped water scheme.	173,426,451	<p>The contractor (Geobot Group (U) Limited) charged for various insurance categories (Items A120, A130, and A140) were included without specifying the minimum coverage levels or specific types of risks covered as mandated by SCC (GCC) 13.1, making the costs unverifiable. Details are as below:</p> <table border="1"> <thead> <tr> <th>BoQ Item No.</th> <th>Item</th> <th>Amount (UGX)</th> <th>Stipulations in the SCC</th> </tr> </thead> <tbody> <tr> <td>A120</td> <td>Insurance of works.</td> <td>100,000</td> <td rowspan="3">SCC (GCC 13.1); <i>The contractor shall provide insurance for workers (workman’s compensation policy), without defining the minimum insurance cover for the various insurable items.</i></td> </tr> <tr> <td>A130</td> <td>Third party insurance.</td> <td>100,000</td> </tr> <tr> <td>A140</td> <td>Insurance of contractors Equipment.</td> <td>100,000</td> </tr> <tr> <td>Total</td> <td></td> <td>300,000</td> <td></td> </tr> </tbody> </table> <p><u>Management Response</u> <i>Cost of performance bond (security) and advance payment security indicated on the BoQs was not applied during</i></p>	BoQ Item No.	Item	Amount (UGX)	Stipulations in the SCC	A120	Insurance of works.	100,000	SCC (GCC 13.1); <i>The contractor shall provide insurance for workers (workman’s compensation policy), without defining the minimum insurance cover for the various insurable items.</i>	A130	Third party insurance.	100,000	A140	Insurance of contractors Equipment.	100,000	Total		300,000	
BoQ Item No.	Item	Amount (UGX)	Stipulations in the SCC																		
A120	Insurance of works.	100,000	SCC (GCC 13.1); <i>The contractor shall provide insurance for workers (workman’s compensation policy), without defining the minimum insurance cover for the various insurable items.</i>																		
A130	Third party insurance.	100,000																			
A140	Insurance of contractors Equipment.	100,000																			
Total		300,000																			

No.	Subject of procurement	Contract Sum (UGX)	Exceptions											
			<p><i>payments to the contractor since it was not a requirement in the contract.</i></p> <p><u>Authority's comment</u> The Entity's explanation was noted, however, the Authority observed that supporting evidence was not provided to substantiate the claim.</p>											
3.	Drilling and Construction of Boreholes.	135,472,600	<p>There are inconsistencies between BoQs allocations and the Special Condition of Contract (SCC) regarding Insurance and Bonds. Details are presented the Table below:</p> <table border="1"> <thead> <tr> <th>BoQ Item No.</th> <th>Item</th> <th>Amount (UGX)</th> <th>Stipulations in the SCC</th> </tr> </thead> <tbody> <tr> <td>1.2</td> <td>Insurance of works, construction plant and personnel.</td> <td>360,000</td> <td rowspan="2">SCC (GCC 13.1): The contractor shall provide insurance for workers (workman's compensation policy), without defining the minimum insurance cover for the various insurable items.</td> </tr> <tr> <td>1.4</td> <td>Insurance of works, equipment and personnel</td> <td>450,000</td> </tr> </tbody> </table> <p><u>Management Response</u> <i>Cost of performance bond (security) indicated on the BoQs was not applied during payments to the contractor since it was not a requirement in the contract.</i></p> <p><u>Authority's comment</u> The Entity's explanation was noted, however, the Authority observed that the supporting evidence was not provided to substantiate the claim.</p>	BoQ Item No.	Item	Amount (UGX)	Stipulations in the SCC	1.2	Insurance of works, construction plant and personnel.	360,000	SCC (GCC 13.1): The contractor shall provide insurance for workers (workman's compensation policy), without defining the minimum insurance cover for the various insurable items.	1.4	Insurance of works, equipment and personnel	450,000
BoQ Item No.	Item	Amount (UGX)	Stipulations in the SCC											
1.2	Insurance of works, construction plant and personnel.	360,000	SCC (GCC 13.1): The contractor shall provide insurance for workers (workman's compensation policy), without defining the minimum insurance cover for the various insurable items.											
1.4	Insurance of works, equipment and personnel	450,000												
	Total	1,959,141,237												

Implications

- Failure to define insurance components and the specific risks to be covered exposed the Entity to potential mischarges and weakened legal protection in the event of an accident, increasing financial liability.
- Where insurance is not specified by type/risk coverage, it becomes difficult to verify whether the amounts charged for insurance/bond relate to the intended coverage, undermined transparency and value-for-money assessment.

Recommendations

1. The Head, Procurement and Disposal Unit and the Heads of User Department should;
 - i) Clearly specify all insurance requirements in the bidding documents and final contract in accordance with Regulation 36 (3) of the PPDA (Contracts) Regulations, 2023 and costed for accordingly by bidders for all future procurements.
 - ii) Prior to contract commencement, obtain and verify insurance policy details (or evidence of coverage) that correspond to the contractual requirements, including any necessary confirmations from relevant insurers / authorities where applicable.
2. The Evaluation Committees should during the evaluation exercise, confirm that the quoted insurance cost matches the insurance scope stated in the BoQs and SCC/GCC, including alignment with bidder pricing assumptions.

(b) Failure to incorporate the Solicitor General's legal guidance in the signed contract

SCC (GCC 52.1) for the procurement of partial completion of the first floor of the Council complex worth UGX. 330,943,197, stated that the Performance Security shall not be required. However, the Authority found that the Solicitor General had advised to include a *Performance Securing Declaration*, as previously directed by the Permanent Secretary/Secretary to the Treasury, Ministry of Finance, Planning and Economic Development in Circular Ref. FAD/019/068/01. Despite this legal guidance, the Entity executed the contract without incorporating the Solicitor General's recommendations.

Implication

The omission of the advised safeguard/declared provision weakens the Entity's protection and reduced legal recourse in the event the contractor fails to complete the works or abandons the site, the Entity's investment of UGX. 330.9 million remains exposed.

Management Response

At the time of undertaking the procurement process (August to November 2024) the new standard bidding documents (issued August 2025) with the standard formats of the Performance Securing Declaration were not available for use and for subsequent procurements the same has been enforced.

Authority's comment

The Solicitor General's guidance should have been incorporated in the final contract before execution. The lack of updated standard bidding documents does not remove the responsibility to ensure that legal directives and guidance are correctly incorporated into the signed contract terms.

Recommendation

The Accounting Officer should institute a systematic contract review mechanism to verify, prior to contract signature, that all legal directives, guidance, and recommendations (including those from the Solicitor General) are duly incorporated into the contract. This should strengthen accountability and reduce the Entity's legal and financial risks.

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

2.2.1 Irregularities in contract management

(a) Failure by the Contract Manager to prepare contract management plans

Regulation 50 (3) of the PPDA (Contracts) Regulations, 2023 requires Contract Managers to prepare and submit contract management plans using Form 49 to the Procurement and Disposal Unit to facilitate monitoring and oversight of contract implementation.

The Authority observed that in ten contracts worth UGX. 3,051,052,053, the Contract Managers failed to prepare and submit the required contract management plans for monitoring purposes. This was likely due to weak compliance and oversight, including insufficient guidance, supervision, or and documentation requirements. Details are provided in Table 9 below.

Table 9: Procurements without contract management plans

No.	Subject of procurement	Amount (UGX)
1.	Rehabilitation of 14.2km of community access roads in Tara S/C.	1,650,242,186
2.	Partial completion of first floor of council complex building.	330,943,197
3.	Supply & delivery of ICT equipment for All Saints Secondary School under UgIFT.	149,797,790
4.	Supply of manufactured materials for Ambidro – Kijomoro Road.	91,034,164
5.	Renovation of 5 class room block at Oniba Primary School.	108,923,325
6.	Drilling and Construction of Boreholes.	135,472,600
7.	Renovation of 7 classroom block at Ojapi Primary School.	157,067,400
8.	Construction of Liko Piped water scheme.	173,426,451
9.	Renovation of 4 class room block at Kijomoro Primary School.	103,181,715
10.	Renovation of 5 classroom block at Retriko Primary School.	150,963,225
	Total	3,051,052,053

Implications

- The absence of a structured contract implementation plan limits the Entity's ability to effectively supervise contract execution, including assessing contractor performance against agreed benchmarks and ensuring accountability for deliverables not achieved.
- Without the contract implementation plan, the Entity is unable to adequately monitor contract progress, track key milestone, and ensure contractors comply with their contractual obligations.

Management Response

It is true that the Contract Managers did not use the standard contract management plan form 49 though they ably played their roles of supervision and certification of works. Going forward this will be embraced and enforced.

Recommendation

The Accounting Officer should task the Contract Managers to always prepare the contract management plans using PPDA Form 49 and submit copies to the Procurement and Disposal Unit for monitoring in accordance with Regulation 50 (3) of the PPDA (Contracts) Regulations, 2023.

(b) Irregular contract amendments

Regulation 54 of the PPDA (Contracts) Regulations, 2023, provides the conditions and procedures for amending contracts. However, the Authority found that in three contracts worth UGX. 645,558,494, the Entity increased the contract sums without the required justifications and Contracts Committee approvals.

In addition, in one instance, the Entity exceeded the statutory variation threshold for a single contract amendment, contrary to the limits stipulated under the Regulations, as summarized in Table 10 below. This was likely due to weak control and documentation of contract amendment processes, coupled with insufficient oversight to ensure required approvals and statutory variation limits were complied with.

Table 10: Contracts with irregular contract amendments

No.	Subject of procurement	Original Sum (UGX)	Revised Sum (UGX)	Variance in value (UGX.)	Variation (%)	Exceptions
1.	Partial completion of first floor of Council Complex building.	330,943,197	354,111,179	23,167,982	7%	Lacked justification and evidence of prior approval by the Contracts Committee.
2.	Renovation of 7 classroom block at Ojapi Primary School.	157,067,400	181,088,100	24,020,700	15.3%	Amendment exceeded the 15% statutory threshold for single contract amendment.
3.	Renovation of 4 class room block at Kijomoro Primary School	103,181,715	110,359,215	7,177,500	6.96%	The additional works increased the cost of the contract beyond 1% and that required a contract amendment.
	Total	591,192,312	645,558,494			

Implications

- Lack of Contracts Committee approvals of the cost increments, suggests that the Entity increased the contract sums without adequate justification, thereby exposing it to the risk of cost overruns.

- Exceeding the legal variation threshold without adhering to the required procedures creates a risk of unauthorized budget escalation, which may ultimately affect timely and quality service delivery to the beneficiaries.

Management Response

1. For partial completion of first floor of Council Complex building, it was true after valuation of the works done it was discovered that the contractor did more work than the contract value but the contractor was only paid the actual contract value and no variation was approved.
2. For renovation of 7 classroom block at Ojapi Primary School: This variation was meant to be 15% but upon reconciling the conditions on ground it exceeded by 0.3%

Recommendations

The Accounting Officer should ensure that contract amendments are:

1. Supported by detailed technical justification and are within the allowable limits of 15% in a single amendment or 25% cumulatively, in accordance with Regulation 54 (4–5) of the PPDA (Contracts) Regulations, 2023.
2. Approved by the Contracts Committee (or other relevant bodies) before execution, in accordance with Regulation 54 (6) of the PPDA (Contracts) Regulations, 2023.

(c) Irregular billing for Performance Securities in the BoQs

Under SCC (GCC 52.1) of the signed contract terms, a Performance Security was not required. However, the Authority observed that in seven contracts worth UGX. 1,159,977,913, the contractors improperly included the cost for Performance Security and Environmental & Social (ES) Securities in the BoQs as detailed in Table 11 below. Whereas the amounts were entered in the BoQs and could have been processed for payment, the contractors did not provide the required security instruments to the Entity. This was likely due to weak contract interpretation and cost control within the Entity.

Table 11: Contracts with irregular billing for Performance Securities

No.	Subject of procurement	Amount (UGX)	Form of Securities Included in BoQs	Irregular Cost inserted in BOQs (UGX)
1.	Partial completion of first floor of council complex building.	330,943,197	1.Performance bond (security) of 7% (item n)	6,000,000
			2.Environment bond of 3% (item o)	3,000,000
2.	Renovation of 5 class room block at Oniba Primary School.	108,923,325	Performance bond (security) (item 1.15)	450,000
3.	Drilling and Construction of Boreholes.	135,472,600	Performance bond (item 1.5)	540,000
4.	Renovation of 7 classroom block at Ojapi Primary School	157,067,400	Performance bond (item 1.15)	2,000,000

No.	Subject of procurement	Amount (UGX)	Form of Securities Included in BoQs	Irregular Cost inserted in BOQs (UGX)
5.	Construction of Liko Piped water scheme.	173,426,451	Performance Security (Item A110.1)	100,000
6.	Renovation of 4 class room block at Kijomoro Primary School.	103,181,715	Performance bond (item 1.15)	4,000,000
7.	Renovation of 5 classroom block at Retriko Primary School.	150,963,225	Performance bond (item 1.15)	2,000,000
	Total	1,159,977,913		18,090,000

Implications

- Paying for Performance bonds that were explicitly waived in the Special Conditions of Contract constitutes an irregular expenditure of public funds.
- Charging for undefined "provisional costs" creates loopholes for "hidden" costs. This undermines the integrity of the competitive bidding process.

Management Response

Cost of performance bond (security) indicated on the BoQs was not applied during payments to the contractor since it was not a requirement in the contract. Recommendations with regard to excluding it from the BoQs since it's a cost to be borne by the provider has been noted for subsequent procurements.

Authority's comment

The Entity's explanation was noted; however, the Authority observed that no evidence was provided to substantiate the claim that the performance bond costs reflected in the BoQs were not charged during payments. Specifically, the Authority did not receive the performance bond instruments (where applicable) and payment sheets/records showing how the BoQs insertions were treated during payment processing.

Recommendations

The Accounting Officer should task the Contract Managers of the above contracts to provide:

1. Accountability to substantiate nonpayment of the uncertain and irregular future costs amounting to UGX. 18,090,000 inserted in BoQs. This will provide assurance that no public fund as stated in the Entity's response was paid on the insured event that may have not occurred and evaluated to ascertain the cost of the event.
2. An account of their failure to enforce the submission/handling of Performance Securities and related requirements by the contractors, as provided under SCC (GCC 52.1).

(d) Failure to enforce and document Environmental, Social, Health and Safety (ESHS) Compliance

Section 66 of the PPDA Act, Cap. 205 requires the Procuring and Disposing Entity to consider environmental protection and social inclusion throughout the procurement processes.

The Authority found that in three contracts worth UGX. 332,290,551, the Contract Managers did

not adequately enforce and document Environmental, Social, Health and Safety (ESHS) compliance in line with expected contract management requirements, as summarized in Table 12 below. This was likely caused by weak contract monitoring and documentation, including insufficient supervision of ESHS requirements, and/or inadequate guidance and enforcement by Contract Managers to ensure that ESHS compliance was followed and evidenced throughout contract implementation.

Table 12: Contracts lacking fulfillment of ESHS measures

No.	Subject of procurement	Contract Sum (UGX)	Management Response
1.	Drilling and Construction of Boreholes.	135,472,600	<i>ESHS implementation was monitored and reports prepared for appropriate actions by the Environment Officer and Community Development Officer.</i>
2.	Construction of Liko Piped water scheme.	173,426,451	
3.	Rehabilitation of Nacara gravity floor scheme.	23,391,500	
	Total	332,290,551	

Implications

Neglecting to implement and monitor ESHS protocols exposed the Entity to:

- Preventable workplace accidents and injuries;
- Community health risks arising from project activities; and
- Irreversible environmental damage due to inadequate control measures during implementation.

Management Response

Responses provided in the Table 14 above alongside the procurements under consideration.

Authority’s comment

The Entity’s explanation was noted, however, the Authority observed that ESHS reports were not provided. As a result, it was not possible to confirm whether ESHS compliance was properly enforced and documented throughout implementation, for all contracts reviewed.

Recommendations

The Accounting Officer should task Contract Managers to:

1. Prepare and submit comprehensive ESHS compliance reports, as required under Regulation 52 (3) (g) of the PPDA (Contracts) Regulations, 2023.
2. Implement and document appropriate environmental mitigation measures to minimize adverse effects of procurement activities, in accordance with Section 66 of the PPDA Act, Cap. 205, and promote sustainable procurement practices.

(e) Failure by the contractor to provide/arrange insurance coverage

Section SCC (GCC 10.1) of the contract requires the contractor to obtain the minimum insurance covers specified in the SCC. Specifically, the contract stipulates that the contractor shall arrange insurance coverage in the joint names of the Procuring and Disposing Entity and the contractor, effective from the start of the work until the end of the Defect Liability Period, for the following risks, in the amounts and deductibles stated in the SCC:

- Works, Plant, Materials, and equipment all risk policy; and
- Worker’s compensation policy (covering personal injury or death).

The Authority found that for the contract to rehabilitate 14.2km of community access roads in Tara Sub-County, with a contract worth UGX. 1,650,242,186, the Entity made no efforts to ensure that the required insurance arrangements were in place.

Implication

Without appropriate insurance in place, the Entity is exposed to an increased financial burden arising from claims related to accidents or losses, including settlement obligations, compensation processes, and other associated costs.

Management response

The entity did not request to be served with a copy of the insurance cover but to instruct the provider to ensure such arrangement is in place.

Authority’s comment

No copy of any instruction to the contractor on insurance policy arrangement was submitted.

Recommendation

The Contract Managers must warrant compliance with all obligations and adherence to contractor performance of the specified contract terms, in accordance with Regulation 52 (1) of the PPDA (Contracts) Regulations, 2023.

(f) Projects not officially commissioned or handed over

Regulation 52 (3) (d) of the PPDA (Contracts) Regulations, 2023, requires that a Contract Manager manages the handover and acceptance procedures, including the preparation of completion and handover documentation.

The Authority found that in six contracts worth UGX. 586,435,491 the Contracts Managers did not arrange proper project handover processes, including preparation of completion and handover reports as summarized in Table 13 below.

Table 13: Projects not officially commissioned and handed over

No.	Subject of procurement	Contract Sum (UGX)	Exceptions
1.	Renovation of 4 class room block at Kijomoro Primary School.	103,181,715	Project not officially commissioned or handed over. The project was not officially commissioned or formally handed over. This occurred despite a provisional sum of UGX. 1,000,000 being provided in the BoQs (Item 1.16) attached to the payment voucher.

No.	Subject of procurement	Contract Sum (UGX)	Exceptions
			<u>Management response</u> <i>It is true official commissioning, and handover has not yet been organised but a technical hand over was arranged to allow use of the facility.</i>
2.	Renovation of 5 classroom block at Retriko Primary School.	150,963,225	No completion and handover reports prepared. No completion and handover reports were prepared for the projects.
3.	Rehabilitation of Nacara gravity floor scheme.	23,391,500	<u>Management Response</u> <i>It is true official commissioning, and handover has not yet been organised but a technical hand over was arranged to allow use of the facility.</i>
4.	Drilling and Construction of Boreholes.	135,472,600	
5.	Construction of Liko Piped water scheme.	173,426,451	
	Total	586,435,491	

Implication

The failure to arrange official commissioning/handover and to prepare completion and handover undermined accountability and creates uncertainty as to whether the works were formally verified, accepted, and concluded.

Management Response

As in Table 13 above.

Authority's Response

No copies of management arrangements were availed for verification.

Recommendation

The Contract Managers should organise, document, and ensure the official commissioning and formal handover of completed projects, including the preparation and submission of completion and handover reports, in line with Regulation 52 (3) (d) of the PPDA (Contracts) Regulations, 2023.

(g) Failure to maintain procurement records

Section 33 (o) of the PPDA Act, Cap. 205 provides the Procurement and Disposal Unit to maintain and archive complete records of all procurement and disposal activities.

The Authority observed that in five procurements worth UGX. 2,133,495,962, the Procurement and Disposal Unit failed to maintain complete procurement action files, as shown in Table 14 below. This was likely caused by weak record-keeping and document management practices, including failure to properly compile, retain, and archive procurement documentation in a complete manner, compounded by insufficient supervision and adherence to PPDA requirements for maintaining procurement records.

Table 14: Procurement action files with incomplete records

No.	Subject of procurement	Contract Sum (UGX)	Key Exceptions
1.	Rehabilitation of 14.2km of community access roads in Tara S/C	1,650,242,186	<ul style="list-style-type: none"> • No Contracts Committee minutes • No contract management plan
2.	Rehabilitation of Nacara gravity floor scheme.	23,391,500	<ul style="list-style-type: none"> • No contract management plan. • No ESHS report. • No project completion and handover reports for the project.
3.	Drilling and Construction of Boreholes.	135,472,600	<ul style="list-style-type: none"> • No ESHS report. • No contract management plan. • No handover reports for the project.
4.	Construction of Liko Piped water scheme.	173,426,451	<ul style="list-style-type: none"> • No ESHS report. • No handover reports for the project.
5.	Renovation of 5 classroom block at Retriko Primary School.	150,963,225	<ul style="list-style-type: none"> • No completion and handover report prepared for the project.
	Total	2,133,495,962	

Implication

The failure to maintain complete procurement action files undermined transparency and accountability and limited effective contract and project management.

Management Response

The Procurement and Disposal Unit has custody of all procurement records except at the time of audit some of the records like ESHS status report of the projects, payment vouchers and receipts and project progress report for the project were still with the originating departments BUT the contract management plan and project handover reports were lacking since most of the projects are yet to be commissioned officially.

Authority's comment

The Entity's explanation has been noted, however, the Authority observed that the missing records were not produced for review and therefore could not be confirmed.

Recommendations

1. The Accounting Officer should instruct the Head, Procurement and Disposal Unit to provide the missing records to the Authority and acknowledge the consequences under Section 129 (1) (a) of the PPDA Act, Cap. 205, which provides that a person commits an offence for, without reasonable excuse, failing or refusing to provide required information, documents, records, or reports.

2. The Head, Procurement and Disposal Unit should maintain and archive all documents related to each procurement in their respective files in accordance with Section 33 (o) of the PPDA Act, Cap. 205.

(h) Gaps in selected projects executed in Maracha District

Section 8 (1) (q) of the PPDA Act, Cap. 205 empowers the Authority to undertake any activity necessary for the performance of its functions.

On 27th and 28th November 2025, the Authority conducted a physical verification of specific projects executed by the Entity and recorded the observations outlined in Appendix VI and summarized in Table 15 below. These gaps were likely caused by weak contract management and inadequate post completion oversight by the Entity.

Table 15: Selected projects physically verified with implementation gaps

No.	Subject of procurement	Contract Sum (UGX)	Key observations
1.	Partial completion of first floor of Council complex building	330,943,197	<ul style="list-style-type: none"> • Water leakages in several parts of the buildings • Windows and doors not installed. • Used cement bags and debris improperly disposed of • Cracked walls • Staff lacking Personal Protective Equipment (PPEs). <p><u>Management Response</u></p> <ul style="list-style-type: none"> • <i>The 10% retention for this project has not yet been paid as the entity awaits full correction of defects.</i> • <i>The Contract Manager shall be tasked to produce evidence of progress and quality before payments</i>
2.	Completion of construction works for the maternity ward at Ambidro Health Centre III	303,947,532	<ul style="list-style-type: none"> • Unmanaged grass: Paspalum planted but not maintained • No trees have been planted • The back door glass is damaged. • The contractor failed to clear waste and debris, including heaps of building blocks, bricks, and stones around the site • No maintenance arrangement; the surrounding area is very busy, creating an unhealthy environment. • No security personnel are present <p><u>Management Response</u></p> <ul style="list-style-type: none"> • <i>The 10% retention for this project has not yet been paid as the entity awaits full correction of</i>

No.	Subject of procurement	Contract Sum (UGX)	Key observations
			<i>defects.</i> <ul style="list-style-type: none"> <i>The Contract Manager shall be tasked to produce evidence of progress and quality before payments.</i>
3.	Rehabilitation of 14.2km of community access roads in Tara Sub-County	1,650,242,186	<ul style="list-style-type: none"> Although the initial grading was satisfactory, uncontrolled growth of grass and shrubs is currently reducing the effective carriageway width No road gangs have been deployed for bush clearing or drainage management Lack of routine maintenance is compromising the road's structural integrity and accelerating its deterioration
	Total	2,285,132,915	

Implication

The widespread defects reveal systemic failures in the Entity's contract management and project oversight, exposed public funds to wastage. If left unaddressed, these gaps, accelerate asset deterioration, increase future rehabilitation costs, create health and safety risks, and deny the local community the intended benefits of better governance, healthcare access, and rural mobility.

Management Response

As in Table 15 above

Recommendations

1. The Accounting Officer should:
 - a. Withhold the 10% retention fund until a Defects Correction Certificate has been signed by the District Engineer and the Internal Auditor, as required under SCC (GCC 48.1).
 - b. Allocate a dedicated budget for the recruitment and sustained deployment of road gangs to ensure year-round routine maintenance, in accordance with Regulation 6 (3) (d) of the PPDA (Force Account Mechanism) Regulations, 2014.
2. The Contract Manager should always submit time-stamped photographic evidence of work progress and quality (such as concrete strength tests results) before any interim payment certificate is approved.

(i) Gaps in road works implemented under Force Account Mechanism

Regulation 4 of the PPDA (Force Account Mechanism) Regulations, 2014, requires that a procuring and disposing entity procure equipment and supplies for force account works using the procurement rules and methods outlined in the Act. The Authority observed that whereas the Entity used framework contracts to procure supplies for the force account mechanism, the following gaps in road asset management were identified – a situation likely resulting from weak interpretation and poor cost control by the Entity:

- i) Failure of routine manual maintenance: Significant overgrowth of vegetation including grass and shrubs, was observed encroaching on the carriage-ways (Refer to Appendix VII).

- ii) Absence of road gangs: There was no evidence of active road maintenance teams (Road Gangs) have been deployed to carry out routine tasks such as bush clearing and drainage cleaning (See Appendix VII).
- iii) Infrastructure gaps: Key sections of the road network lack essential cross-drainage structures. Specifically, the absence of reinforced concrete pipe culverts has made these sections highly susceptible to severe erosion (Refer to Appendix VII).
- iv) Maintenance backlog: No follow-up maintenance has been carried out on the road network since the initial grading, resulting in a rapid deterioration of road conditions (Refer to appendix VII).

Implications

- The absence of routine drainage and vegetation control leads to water ponding and surface erosion, significantly shortening the lifespan of the road infrastructure.
- Neglecting routine maintenance (low-cost) will eventually necessitate periodic maintenance or full rehabilitation (high-cost), leading to a strain on the district's future budgets.
- Overgrown vegetation reduces sightlines for motorists, and eroded road sections increase the risk of accidents for the road users.

Management Response

It is true routine road maintenance was not fully achieved and road gangs only engaged once throughout the year due to under performance in URF (Uganda Road Fund) budget. Out of a budget of UGX. 338,760,843 only UGX.299,772,140 was received and this was mainly disbursed for community access roads in Sub Counties and Town Council Roads.

The current budget has provision for four assignments for road gangs and these have already been recruited, trained and given first assignment.

The recommendations with regard to addressing bottle necks shall be shared with the District Roads Committee for appropriate action.

Recommendations

The Accounting Officer should:

1. Operationalize Road Gangs: Plan, recruit, train, and deploy road maintenance teams (Road Gangs) with clear performance targets for bush clearing, desilting drains, and minor surface repairs in accordance with Regulation 6 of the PPDA (Force Account Mechanism), Regulations, 2014.
2. Prioritize drainage works: Direct the District Engineer to conduct a technical assessment and prioritize the installation of reinforced concrete pipe culverts in the identified "hotspot" sections to mitigate erosion in accordance with Regulation 5 (2) (a) of the PPDA (Force Account Mechanism) Regulations, 2014.
3. Enhance supervision: Task the Supervisor to conduct monthly field inspections to verify the performance of road gangs and the physical condition of the road network, ensuring that framework materials are utilized effectively in accordance with Regulation 5 (2) (b) of the PPDA (Force Account Mechanism) Regulations, 2014.

2.2.2 Assessment of the progress and performance of the Micro-scale irrigation program

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. Through a matching grant arrangement, the program helps farmers acquire and utilize individual irrigation systems, with the cost of equipment shared between the farmer and the Government of Uganda. The government subsidizes between 25% and 75% of the total equipment cost, covering technologies such as sprinkler, drip, and drag hosepipe systems powered by either solar or petrol energy. The subsidy rate depends on the type of irrigation equipment or technology selected by the farmer, as outlined below:

- Solar-powered irrigation equipment: The government contributes a maximum of 75% of the total equipment cost, subject to a cap of UGX 18,000,000. Within this overall cap, the maximum government contribution for a tank stand is UGX 2,000,000.
- Petrol-powered irrigation equipment: The government contributes a maximum of 25% of the total equipment cost, subject to a cap of UGX 5,000,000.

The Authority observed that of the 33 farmers who submitted an expression of interest, only 27 farmers were deemed eligible, and of those, 18 made their co-payment and received a fully installed irrigation system, as shown in Table 16.

Table 16 below presents a summary of the progress of procurement and implementation of the microscale irrigation program in Maracha District Local Government during the Financial Year 2024/2025.

Table 16: Summary status of the procurement of micro-scale irrigation equipment

Level	Definition	Maracha DLG statistics by Number FY 2024/25
Interested Farmer	<i>Those farmers who submitted an Expression of Interest (EOI) and met the basic self-assessed criteria (cumulative)</i>	33
Eligible Farmer	<i>Those farmers who had a farm visit and were found to meet the eligibility criteria</i>	27
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>	18
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>	18
Completed Farmer	<i>Those farmers where the irrigation equipment supplier was paid by the Local Government and all paperwork is complete</i>	18
Total of microscale irrigation kits installed and completed		18

Level	Definition	Maracha DLG statistics by Number FY 2024/25
Total projected installation to be achieved		18
Shortfall/variance of farmers beneficiaries		0
Farmers beneficiaries' dropouts		0

(a) The Level of implementation of the micro-scale irrigation program in Maracha District Regulation 52 (1) (b) of the PPDA (Contracts) Regulations, 2023 requires a contract manager to ensure that the contractor performs the contract in accordance with the terms and conditions stipulated in the contract.

The Authority found that the Entity awarded two contract lots to M/s Hizmet Services Limited and Reliefline Uganda Limited for a total of 18 micro-scale irrigation system worth UGX. 338,917,400. At the time of the audit, only 17 systems had been successfully installed. Installation at the site of one farmer, Mr. Paul Elema, had been delayed by more than six months due to a land dispute, as detailed in Appendix VIII. This delay resulted from inadequate pre-installation due diligence by the Entity, specifically the failure to verify land ownership and confirm the absence of land disputes before including farmers in the program and awarding contracts for system installation.

Implication

The six-month delay caused by an unresolved land dispute—resulting from the Entity’s failure to verify land ownership prior to enrollment—undermines the effectiveness of the micro-scale irrigation program. This situation jeopardized Uganda’s national target of 1.5 million irrigated hectares by 2040.

Recommendations

The Accounting Officer should:

1. Verify land ownership and screen for land disputes before enrolling farmers or awarding contracts;
2. Conduct awareness campaigns on the benefits of micro scale irrigation program and the importance of undisputed land access; and
3. Promote the formation of farmer groups with nominated representatives to improve program access, reduce individual costs, and facilitate the swift reassignment of irrigation systems to alternative eligible farmers when disputes persist.

(b) Inadequate physical security for irrigation equipment

The Authority observed that beneficiary farmer Mr. Moses Obeta in Okokoro Trading Centre, Anyafio Cell, had not installed perimeter fencing to protect the irrigation equipment. The equipment, recently supplied and installed under the project worth UGX. 22,678,000, was left without adequate protection and was located close to the Arua – Maracha – Koboko road.



Irrigation equipment at Obeta Moses site in Okokoro Trading Centre, Poo Ward, Anyafio Cell, Maracha, as of 27th November 2025.

Implication

This lack of physical security increases the likelihood of theft, tampering, unauthorized access, and vandalism. As a result, the Government stands to suffer financial losses and the project's intended agricultural benefits may be disrupted, undermining farmers' ability to carry out irrigation activities.

Management Response

It is true that some farmers have not provided enough security for items supplied and installed under the small-scale irrigation project. The recommendation has been noted and shall be used to sensitise and guide farmers to provide safety.

Recommendations

The Accounting Officer should:

1. Instruct the Project Manager to task all beneficiary farmers to install and maintain adequate security measures, such as, perimeter fencing and/or onsite security personnel to prevent unauthorized access and loss of irrigation equipment.
2. Direct the Project Manager to include clear guidance in future irrigation projects requiring consideration of "security and site protection" as a prerequisite before installing high-value equipment, particularly in locations near public infrastructure or major roads.

2.3 COMPLIANCE OF THE ENTITY'S DISPOSAL PROCESSES WITH THE PROVISIONS OF THE PPDA ACT, CAP. 205, AND PPDA REGULATIONS

2.3.1 Failure to plan for disposal

Section 60 (1) of the PPDA Act, Cap. 205 provides that a Procuring and Disposing Entity shall prepare and submit to the Authority, an annual procurement and disposal plan for the upcoming financial year by a date set by the Secretary to the Treasury. However, the Authority noted that the Entity did not prepare its disposal plan for the FY 2024/2025, despite the Board of Surveys' recommendation that certain assets should be disposed of.

Implication

Failure to plan for disposal exposed assets to continued deterioration, which can reduce their condition and market value, and may also increase losses to the Entity over time.

Management Response

Recommendation is noted for action however, it should be noted that the reserve values to be indicated during disposal planning are derived after valuation of the assets by the relevant agencies of government (chief mechanical engineer, government valuer, accountant general etc.) who were requested to undertake the valuations but have failed to provide a report to date.

Recommendations

The Accounting Officer should:

1. Direct the Head, Procurement and Disposal Unit to submit the Entity's annual procurement plan and disposal plan together. This should be done in accordance with Section 60 (1) of the PPDA Act, Cap. 205.
2. Follow-up actions on asset valuations recommended for disposal are undertaken promptly so that disposal planning and disposal of obsolete items are not delayed.

2.3.2 Failure to conduct disposal

Regulation 3 (2) of the PPDA (Disposal of Public Assets) Regulations, 2023 requires that a User Department can initiate a process for disposal of assets where the Board of Surveys recommends for disposal. However, the Entity failed to dispose the assets, despite recommendations from the Board of Surveys, as detailed in Appendix IV. A physical verification at the Entity's parking yard confirmed the presence of numerous obsolete assets (See Appendix IV and accompanying photographs below).



Double cabin pick-ups and Lorry grounded the district parking yard, as of 28th November 2025.



Motor cycles and used M/v tyres at the district parking yard, as of 28th November 2025.

Implication

This failure to dispose undermines value for money, as the non-operational assets continue to depreciate, leading to a further loss of their residual market value. It also reflects inefficiencies in the management of public assets.

Management Response

The Entity initiated the process of disposal by establishing a board of survey to assess the assets and recommend accordingly, however the reserve values to be used during the disposal process are derived after valuation of the assets by the relevant agencies of government (Chief Mechanical Engineer, Government Valuer, Accountant General, etc) who were requested to undertake the valuations but have failed to do so up to date.

Authority's comment

The Entity's response was noted but no further action had been taken. Management must

proactively follow-up with the relevant Ministry regarding the outstanding request for technical assistance to expedite the valuation of assets recommended for disposal, thereby enabling the disposal process to commence.

Recommendation

The Accounting Officer should set a fixed timeline for a disposing of items already identified in the Board of Surveys report. This will prevent further depreciation and ensure compliance with Regulation 3 of the PPDA (Disposal of Public Assets) Regulations, 2023.

CHAPTER 3: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

3.1 Overall audit conclusion

The performance of Maracha District Local Government for the Financial Year 2024/2025 was **moderately satisfactory** with an overall weighted average risk rating of **53.3%**, as summarised in Table 17 below.

Table 17: The risk rating

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

The risk rating was weighted to determine the Entity's overall risk level. The weighting was derived using the average weighted index as shown in Table 18 below.

Table 18: Summary of performance of Maracha District Local Government

Risk category	No.	No. %	Value (UGX)	Value %	Weights	Total Weighted Average	
						By No	By Value
High	4	22.22	364,410,324	9.90	0.6	13.33	5.9
Medium	10	55.56	3,137,559,131	84.1	0.3	16.67	25.2
Low	4	22.22	223,000,590	5.98	0.1	2.22	0.6
Satisfactory	0	0	0	0	0.0	0.0	0
Total	18	100	3,724,970,045	100	1	32.22	31.7

$$\text{Weighted Average (By No.)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{32.22}{60} \times 100 = 53.7\%$$

$$\text{Weighted Average (By Value)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{31.7}{60} \times 100 = 52.8\%$$

$$\text{Combined Weighted Average} = \frac{53.7 + 52.8}{2} = 53.25\%$$

Figure 1: Risk rating by number

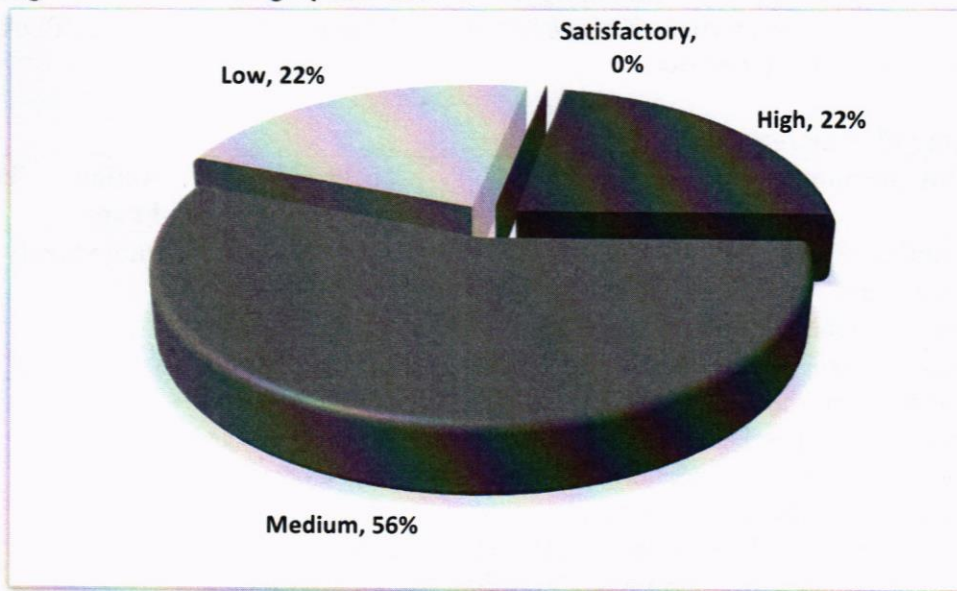
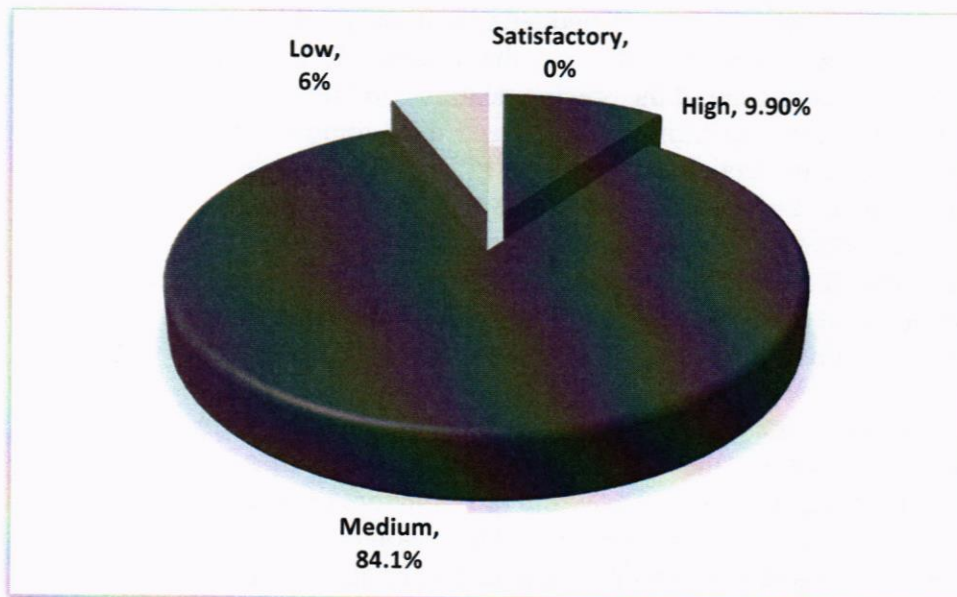


Figure 2: Risk rating by value



3.2 Recommended action plan

Maracha 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, as presented in Table 19 below.

Table 19: Recommended action plan

No.	Recommendations	Action Time Frame
1.	<p>The Accounting Officer should:</p> <ul style="list-style-type: none"> i) Nominate and submit the missing member of the Contracts Committee to the Permanent Secretary / Secretary to the Treasury for approval so as the Entity may have a fully constituted composition of the Contracts Committee in accordance with Section 28 (1) (b) and Section 29 of the PPDA Act, Cap. 205 for equitable and timely execution of the Contracts Committee procurement and disposal functions. ii) Task the Heads of User Departments, Head Procurement and Disposal Unit and the Contracts Committee to take corrective measures in implementing all the Authority's previous recommendations, in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205, so as to achieve efficiency in the procurement and disposal function in the Entity. iii) Carry out a quarterly review of budget execution in which the Procurement and Disposal Unit and the Finance Department conform to the alignment of the procurement plan to the available fund flow, thereby preventing unauthorized over-commitments, as stipulated under Section 60 (7) of the PPDA Act, Cap. 205 – which mandates an Entity to, on a quarterly basis, whenever necessary, review and update its procurement plan. iv) Confirm that all future procurements clearly specify all insurance requirements in the bidding documents and final contract in accordance with Regulation 36 (3) of the PPDA (Contracts) Regulations, 2023. v) Institute a systematic contract review mechanism to verify, prior to contract signature, that all legal directives, guidance, and recommendations (including those from the Solicitor General) are duly incorporated into the contract. This should strengthen accountability and reduce the Entity's legal and financial risks. vi) Task the Contract Managers to always prepare the contract management plans in accordance with PPDA Form 49 and submit copies to the Procurement and Disposal Unit for monitoring. vii) Ensure that contract amendments are supported by detailed technical justification and are within the allowable limits of 15% in a single amendment or 25% cumulatively in accordance with Regulation 54 (4-5) of the PPDA (Contracts) Regulations, 2023. 	Immediately

No.	Recommendations	Action Time Frame
	<p>viii) Task the Contract Managers of the seven contracts in Table 11 of the report to provide accountability to substantiate non-payment of the uncertain and irregular future costs amounting to UGX.18,090,000 inserted in BoQs. This will provide assurance that no public funds as said in the Entity's response is paid on the insured event that may have not occurred and evaluated to ascertain the cost of the event.</p> <p>ix) Task the Contract Managers to prepare and submit comprehensive ESHS compliance reports, as required under Regulation 52 (3) (g) of the PPDA (Contracts) Regulations, 2023.</p>	
2.	The Contracts Committee should, desist from approving procurements that are not included in the approved (or duly updated) procurement plan in compliance with Section 30 (d) of the PPDA Act, Cap. 205.	Immediately
3.	<p>The Head, Procurement and Disposal Unit should:</p> <p>i) Align the procurement plan with its execution by reconciling the procurement plan against monthly implementation returns and supporting evidence (LPOs, contracts, delivery notes, payment records). Where execution occurs through frameworks, ensure the framework references and LPO details are properly captured in the monthly procurement reports.</p> <p>ii) Perform regular procurement plan updates, obtain the approvals and submit the approved updated procurement plan to the Authority in line with Section 60 (7) and related requirements of the PPDA Act, Cap. 205. This is achievable by integrating the procurement expenditures with actual budget performance and fund availability.</p> <p>iii) Regularly review and update the procurement plan on a quarterly basis to capture approved changes, in line with Section 60 (7) of the PPDA Act, Cap. 205.</p> <p>iv) Not implement procurements outside the approved procurement plan unless they meet the statutory conditions for emergencies under Section 60(10) of the PPDA Act, Cap. 205.</p> <p>v) Clearly specify all insurance requirements in the bidding documents and final contract in accordance with Regulation 36 (3) of the PPDA (Contracts) Regulations, 2023 and costed accordingly by bidders for all future procurements.</p> <p>vi) Archive and maintain all documents related to each procurement in their respective files in accordance with Section 33 (o) of the PPDA Act, Cap. 205.</p>	Immediately
4.	The Heads of User Departments should crosscheck that every procurement requisition (PP Form 5) submitted for approval includes a verifiable budget line and explicit signature/confirmation certifying that funds are available for the specific activity being requested.	Immediately

No.	Recommendations	Action Time Frame
5.	The Evaluation Committee should, during the evaluation exercise, confirm that the quoted insurance cost matches the insurance scope stated in the BoQs and SCC/GCC, including alignment with bidder pricing assumptions.	Immediately
6.	<p>The Contract Managers should:</p> <ul style="list-style-type: none"> i) Warrant compliance with all obligations and adherence to contractor performance of the specified contract terms, in accordance with Regulation 52 (1) of the PPDA (Contracts) Regulations, 2023. ii) Organise, document, and ensure the official commissioning and formal handover of completed projects, including the preparation and submission of completion and handover reports, in line with Regulation 52 (3) (d) of the PPDA (Contracts) Regulations, 2023. 	Immediately

APPENDICIES

Appendix I: Sample List and Risk Rating

No.	Reference no.	Subject of Procurement	Method of procurement	Provider	Amount (UGX)	Risk Rating
1.	Mara887/wrks/24-25/00003	Renovation of 5 classroom block at Oniba P/S	Quotation	Tac Engineering Solutions	108,923,325	Medium Risk
2.	Mara887/wrks/24-25/00004	Renovation of 2 units of 2 class room block at Etoko P/S	Quotation	Lodonga Consults SMC LTD	92,362,200	Low Risk
3.	Mara887/wrks/24-25/00006	Renovation of 4 class room block at Kijomoro P/S	Quotation	Atarm Investments SMC Ltd	103,181,715	Medium Risk
4.	Mara887/wrks/24-25/00005	Renovation of 7 classroom block at Ojapi P/S	Quotation	Pachiki Enterprises Ltd	157,067,400	Medium Risk
5.	Mara887/wrks/24-25/00008	Renovation of 5 classroom block at Retriko P/S	Quotation	Ayiasi vuga and brothers Ltd	150,963,225	Medium Risk
6.	Mara887/wrks/24-25/00012	Completion of construction of works maternity at Ambidro H/C	Quotation	Ashanty Business services	303,947,532	Medium Risk
7.	Mara887/wrks/24-25/00026	Rehabilitation of Nacara gravity floor scheme	Quotation	Nairacon construction and supplies (U) Ltd	23,391,500	Medium Risk
8.	Mara887/supls/24-25/00005	Procurement of manufactured construction materials for Ambidro - Kijomoro road works	Quotation	Nigo Traders 1990	91,034,164	High Risk
9.	Mara887/supls/24-25/00006	Procurement of cement for construction of Ambidro - Kijomoro road	Quotation	Benzak Infrastructure	61,740,000	High Risk
10.	Mara887/supls/24-25/00007	Procurement of local construction materials for rehabilitation of Ambidro-Kijomoro Road	Quotation	Asansi Consults	32,255,000	High Risk
11.	Mara887/wrks/24-25/00002	Completion of Kololo Seed Secondary School Construction	Quotation	Ashanty Business services	184,381,160	High Risk
12.	Mara887/supls/24-25/00008	Procurement of gravels / marram for wearing course on Ambidro-Kijomoro road and Agai Nigo-Okabi road maintenance	Quotation	Ecoline Trade Links	72,690,000	Low Risk
13.	Mara887/wrks/24-25/00014	Drilling and construction of Boreholes	Quotation	Mama Bore wells (U) Ltd	135,472,600	Medium Risk
14.	Mara887/supls/24-	Supply of three-seater infant desks Lot 2	Quotation	Loftus Construction	47,448,390	Low Risk

No.	Reference no.	Subject of Procurement	Method of procurement	Provider	Amount (UGX)	Risk Rating
	25/00001			Co. Ltd		
15.	Mara887/supls/24-25/00004	Supply of units of computers	Quotation	John Bbosa JB Enterprises	10,500,000	Low Risk
16.	Mara887/wrks/24-25/00017	Construction of Liko Piped water scheme	Quotation	Geobot Group U Ltd	173,426,451	Medium Risk
17.	Mara887/wrks/24-25/00019	Construction of Internal walls, windows and fittings of first floor level of the council complex	Quotation	Benzak Infrastructure Development U Ltd	330,943,197	Medium Risk
18.	MoLG-NOSP/wrks/23-24/00032/A19	Rehabilitation of 14.2km of community access roads	Quotation	Attitude Investment U Ltd	1,650,242,186	Medium Risk
		Total			3,729,970,045	

Appendix II: Summary case by case

No	Subject of Procurement	Amount (UGX)	Reasons for Risk Rating
			Reasons for high-risk rating
1.	Procurement of manufactured construction materials for Ambidro - Kijomoro road works	91,034,164	<ul style="list-style-type: none"> • Conducting procurement outside the approved procurement plan. • No contract manager was appointed for these projects by the Accounting Officer. • The Contract Managers failed to prepare contract management plan using form 49.
2.	Procurement of cement for construction of Ambidro - Kijomoro road	61,740,000	<ul style="list-style-type: none"> • Conducting procurement outside the approved procurement plan. • No good delivery notes and good received note.
3.	Procurement of local construction materials for rehabilitation of Ambidro-Kijomoro Road	32,255,000	Conducting procurement outside the approved procurement plan.
4.	Completion of Kololo Seed Secondary School Construction	184,381,160	Conducting procurement outside the approved procurement plan.

No	Subject of Procurement	Amount (UGX)	Reasons for Risk Rating
			Reasons for Medium-risk rating
5.	Renovation of 5 classroom block at Oniba P/S	108,923,325	<ul style="list-style-type: none"> • Incomplete details of availability of funds to support the procurement. • No approved bidder shortlists in Contracts Committee minutes. • The Contract Managers failed to prepare contract management plan using form 49. • Contract Manager failed to secure insurance coverage for contractors' workers.
6.	Renovation of 4 class room block at Kijomoro P/S	103,181,715	<ul style="list-style-type: none"> • The Evaluation Committee made corrections to mathematical errors in the bids but did not notify the bidders of these adjustments, • Irregular Inclusion of Performance bond (security) Costs in Violation of SCC (GCC 52.1). The contractor charged for item (Performance bond (security)) that the Special Conditions of Contract (SCC), specifically GCC 52.1, specifically stated was not required. • The Contract Manager failed to prepare the contract management plan for the project. • On 22th November 2024, Atarm Investments SMC Ltd., the contractor, notified the District Engineer about additional works that included; construction of 4 no. ramps, introduction of 17 no. steel poles, new brick walls for 20 windows, and the addition of three new trusses for the roof structure. This expansion of the project scope raised the contract value by UGX. 7,177,500. However, the additional work was not approved by the AO, CC and other officials of the Entity. • The project was neither commissioned nor handed over, despite having a provisional sum of UGX. 1,000,000 allocated in Bill of Quantities (Item 1.16) that was attached to the payment vouchers.
7.	Renovation of 7 classroom block at Ojapi P/S	157,067,400	<ul style="list-style-type: none"> • Scope inconsistency: The physical scope was arbitrarily reduced from a 7-classroom block in the letter of bid acceptance to a 5-classroom block in the final contract • Irregular Inclusion of Performance bond (security) Costs in Violation of SCC (GCC 52.1). The contractor's priced BoQs includes an irregular charge of UGX. 2,000,000 under item 1.15 for performance

No	Subject of Procurement	Amount (UGX)	Reasons for Risk Rating
			<p>bond (security). This allocation contradicts the Special Conditions of Contract (SCC), specifically GCC 52.1, which explicitly states that: Performance Security shall not be required.</p> <ul style="list-style-type: none"> • Irregular instruction of additional works without defined Scope and Cost Estimates. • On 17th October 2024, the District Engineer issued an instruction for additional works without providing a detailed scope of requirements. Consequently, the contractor was unable to submit applicable unit rates or a formal cost proposal, leading to an undefined financial commitment by the district. • Change orders to contract was issued without the scope of work and necessary approvals of the Accounting Officer or Contracts Committee among others. • The Contract Manager failed to prepare the contract management plan for the project. • Irregular contract amendments
8.	Renovation of 5 classroom block at Retriko P/S	150,963,225	<ul style="list-style-type: none"> • The Evaluation Committee made corrections to mathematical errors in the bids but did not notify the bidders of these adjustments. • Irregular Inclusion of Performance bond (security) Costs in Violation of SCC (GCC 52.1). The contractor charged for item (Performance bond (security)) that the Special Conditions of Contract (SCC), specifically GCC 52.1, specifically stated was not required. • The Contract Manager failed to prepare the contract management plan for the project. • No completion and handover report prepared for the project.
9.	Completion of construction of works maternity at Ambindro H/C	303,947,532	<ul style="list-style-type: none"> • Incomplete details of availability of funds to support the procurement. • No handover certificate. • No trees planted; paspalum grass planted but not managed . • Damaged back door glass. • Failure by the contractor to clear the waste, and debris such as; heap of building blocks and bricks, stones around the site.

No	Subject of Procurement	Amount (UGX)	Reasons for Risk Rating
			<ul style="list-style-type: none"> • Failure by the Health Center in-charge to clear the bush around the compound which was unhealthy scene.
10.	Construction of Liko Piped water scheme	173,426,451	<ul style="list-style-type: none"> • Financial discrepancies: The contractor consistently charged for items (Performance Security and Advance Payment Guarantees) that the Special Conditions of Contract (SCC) specifically waived or stated were not required. Furthermore, charges for various insurance categories (Items A120, A130, and A140) were included without specifying the minimum coverage levels or specific types of risks covered as mandated by SCC (GCC 13.1), making the costs unverifiable. • Incomplete and unauthentic contract management plan filed for the project. • No ESHS report prepared for the project. No contract completion and handover reports for the project.
11.	Drilling and construction of Boreholes	135,472,600	<ul style="list-style-type: none"> • No key pages (such as financial bids and submission sheets) of the actual documents submitted by bidders were signed at bid opening session. • There are inconsistencies between BoQs allocations and Special Condition of Contract (SCC) regarding Insurance and Bonds. • No ESHS report prepared for the project. • The Contract Manager failed to prepare the contract management plan for the project.
12.	Construction of Internal walls, windows and fittings of first floor level of the council complex	330,943,197	<ul style="list-style-type: none"> • Incomplete details of availability of funds to support the procurement • No approved bidder shortlists in Contracts Committee minutes. • Entity did not incorporate Solicitor General's guidance in signed contract. • The Contract Managers failed to prepare contract management plan using form 49. • Irregular contract amendments. • The Contract Manager failed to secure insurance coverage for contractors' workers.

No	Subject of Procurement	Amount (UGX)	Reasons for Risk Rating
			<ul style="list-style-type: none"> The Contract Manager failed to enforce submission of performance securing declaration.
13.	Rehabilitation of 14.2km of community access roads	1,650,242,186	<ul style="list-style-type: none"> Retrospective approval of procurement process. Insurance components were left undefined despite being billed in BoQs item 6.12 – i.e., no specific types of risks covered, making the costs unverifiable as per requirement of SCC (GCC 10.1). In the SCC (GCC 10.1), the Entity required the contractor; Attitude Investment (U) Ltd. to provide minimum insurance cover. However, the contractor did not submit an insurance policy to the Entity. The Contract Manager failed to prepare contract management plan. No project progress report for the project.
14.	Rehabilitation of Nacara gravity floor scheme	23,391,500	<ul style="list-style-type: none"> The Best Evaluated Bidder was passed despite lacking audited financial statement to demonstrate their financial capabilities. No contract manager was appointed for the project by the AO. No ESHS status report was prepared for the project. No handover reports prepared for the project.
			Reasons for Low-risk rating
15.	Renovation of 2 units of 2 class room block at Etoko P/S	92,362,200	<ul style="list-style-type: none"> Incomplete details of availability of funds to support the procurement. No approved bidder shortlists in Contracts Committee minutes.
16.	Supply of three-seater infant desks Lot 2	47,448,390	<ul style="list-style-type: none"> No good delivery notes and good received note. Did not use the standard bid evaluation form.
17.	Supply of units of computers	10,500,000	<ul style="list-style-type: none"> No evidence of delivery note. No standard evaluation form used. Evaluation form not duly filed.
18.	Procurement of gravels / marram for wearing course on Ambidro-Kijomoro road and Agai_Nigo-Okabi road maintenance	72,690,000	<ul style="list-style-type: none"> No evidence of delivery note. No standard evaluation form used.
Total		3,729,970,045	

Appendix III: Risk Rating Criteria

RISK	DESCRIPTION	AREA	IMPLICATION
<p>HIGH</p>	<p>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.</p> <p>Significant deviations from established policies and principles and/or generally accepted industry standards will normally be rated “high”.</p>	<p>Planning: Lack of or failure to procure within the approved plan</p>	<p>This implies emergencies and use of the direct procurement method which affects competition and value for money.</p>
		<p>Bidding Process: Use of wrong/inappropriate procurement methods, failure to seek Contracts Committee approvals and usurping the powers of the PDU.</p>	<p>This implies use of less competitive methods which affects transparency, accountability and value for money.</p>
		<p>Evaluation: Use of inappropriate evaluation methodologies or failure to conduct evaluation.</p>	<p>This implies financial loss caused by awarding contracts at higher prices or shoddy work caused by failure to recommend award to a responsive bidder.</p>
		<p>Record Keeping: Missing procurement files and missing key records on the files namely; solicitation document, submitted bids, evaluation report and contract.</p>	<p>This implies that one cannot ascertain the audit trail namely; whether there was competition and fairness in the procurement process.</p>
		<p>Fraud/forgery: Falsification of Documents</p>	<p>This implies lack of transparency and value for money.</p>
		<p>Contract Management: Payment for shoddy work or work not delivered.</p>	<p>This implies financial loss since there has been no value for money for the funds spent and the services have not been received by the intended beneficiaries</p>

RISK	DESCRIPTION	AREA	IMPLICATION
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.	Planning: Lack of initiation of procurements and confirmation of funds.	This implies committing the Entity without funds thereby causing domestic arrears.
		Bidding Process: Deviations from standard procedures namely bidding periods, standard formats, use of PP Forms and records of issue and receipts of bids, usage of non-pre-qualified firms and splitting procurement requirements.	This implies lack of efficiency, standardisation and avoiding competition.
		Procurement Structures: Lack of procurement structures	This implies lack of independence of functions and powers and interference in the procurement process.
		Record Keeping: Missing Contracts Committee records and incomplete contract management records.	This implies that one cannot ascertain the audit trail namely; whether the necessary approvals were obtained in a procurement process.
		Contract and Contract Management: Failure to appoint Contract Supervisors, failure to seek the Solicitor General's approval for contracts above UGX. 200 million and lack of notices of Best Evaluated Bidders.	This leads to unjustified contract amendment and variations which lead to unjustified delayed contract completion and lack of value for money. Bidders are not given the right of appeal.
		Failure by the Entity to incorporate in the solicitation document aspects of gender, social inclusion, environment, health and safety. Aspects of gender, social inclusion, environment, health and safety not	

RISK	DESCRIPTION	AREA	IMPLICATION
		covered by the contractor during contract implementation.	
LOW	Procurements with weaknesses where resolution within the normal management framework is considered desirable to improve efficiency or to ensure that the business matches current market best practice. Deviations from laid down detailed procedures would normally be graded "low" provided that there is sufficient evidence of management action to put in place and monitor compliance with detailed procedures.	Planning: Lack of procurement reference numbers.	This leads to failure to track the procurements which leads to poor record keeping.
		Bidding Process: Not signing the Ethical Code of Conduct	This leads to failure to declare conflict of interest and lack of transparency.

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 IV: Composition of Contracts Committee Members

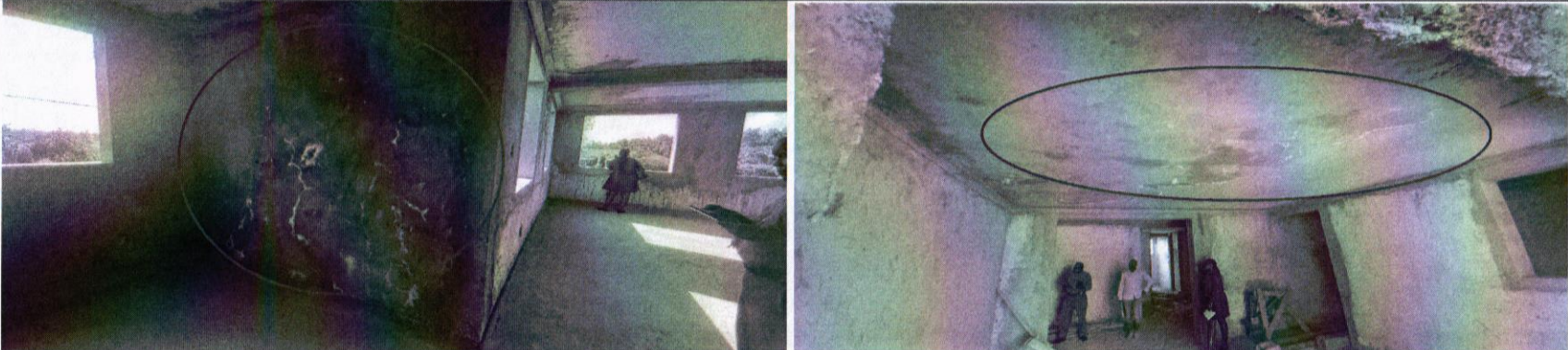


S/N	Name	Job Title	Position on Committee	Date of appointment
1.	Dr. Alex Candia	District Production Officer	Chairperson	21 st February 2024
2.	Mr. Collins Inziku	Senior Land Management Officer	Secretary	21 st February 2024
3.	Mr. Samson Anguzu	Assistant Water Officer	Member	8 th August 2023
4.	Mr. Modest Wadia	Assistant Chief Administrative Officer	Member	14 th September 2023

Appendix V: Staff in the Procurement and Disposal Unit

No.	Name	Position	Qualification
1.	Mr. Eric Anguzu	Senior Procurement Officer	Bachelor of Procurement & Logistics Management Post Graduate Diploma in Procurement and Supply Chain Management
2.	Mr. David Otua	Procurement Officer	Bachelor of Procurement & Logistics Management

Appendix VI: Physical verification of selected projects

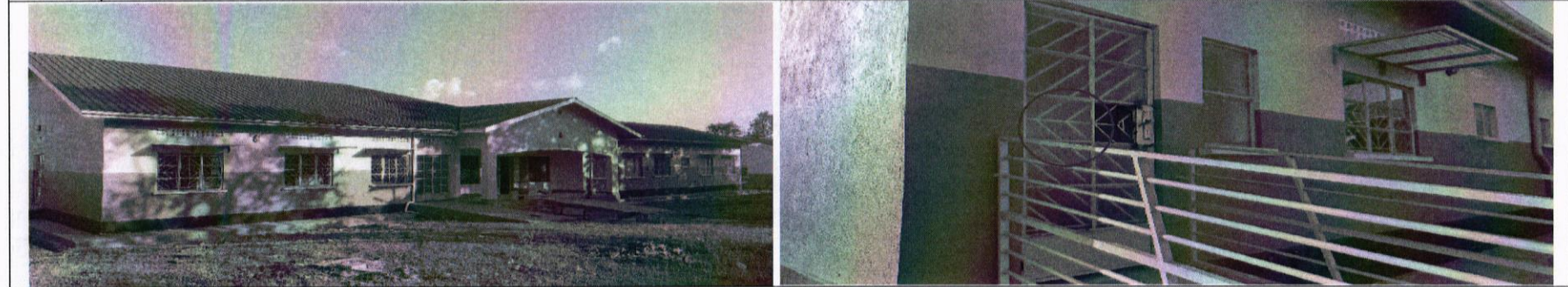
No.	Contracts	Findings
1.	Partial completion of first floor of Council complex building worth UGX. 330,943,197 by M/s Benzak Infrastructure Development U Ltd.	Physical defects: <ul style="list-style-type: none"> • Water leakages in several parts of the buildings • Windows and doors not installed. • Used cement bags and debris improperly disposed of. • Cracked walls Staff lacking Personal Protective Equipment (PPEs).




No.	Contracts	Findings
		 <p data-bbox="203 624 1317 655">Leakages in the buildings, windows and doors not installed, as of 27th November 2025.</p>
		 <p data-bbox="913 826 1189 858">27th November 2025</p>
		 <p data-bbox="203 1034 1861 1098">Used cement bags and debris were not disposed of properly, creating environment and health hazards at the district headquarters, as of 27th November 2025.</p>

No.	Contracts	Findings
		

Cracked wall in the ongoing construction raises concerns about the building's structural integrity, while staff members are deployed without PPEs, exposing them to potential work-related injuries, as of 27th November 2025.

No.	Contracts	Findings
2.	Completion of construction works for the maternity ward at Ambidro Health Centre III worth UGX 303,947,532 by M/s Ashanty Business services	<ul style="list-style-type: none"> • Unmanaged grass: Paspalum planted but not maintained. • No trees have been planted • The back door glass is damaged. v) The contractor failed to clear waste and debris, including heaps of building blocks, bricks, and stones around the site. <ul style="list-style-type: none"> • No maintenance arrangement. Surrounding are very busy, creating an unhealthy environment. • No security personnel are present. The project has not been commissioned.



No.	Contracts	Findings
		<p>Newly constructed maternity ward at Ambidro H/C III, as of 27th November 2025. A damaged back door glass, as of 27th November 2025</p>
		
<p>Poor waste disposal, a cluttered compound with building blocks and bricks, and improperly managed paspalum grass affecting its growth at Ambidro H/C III, as of 27th November 2025.</p>		

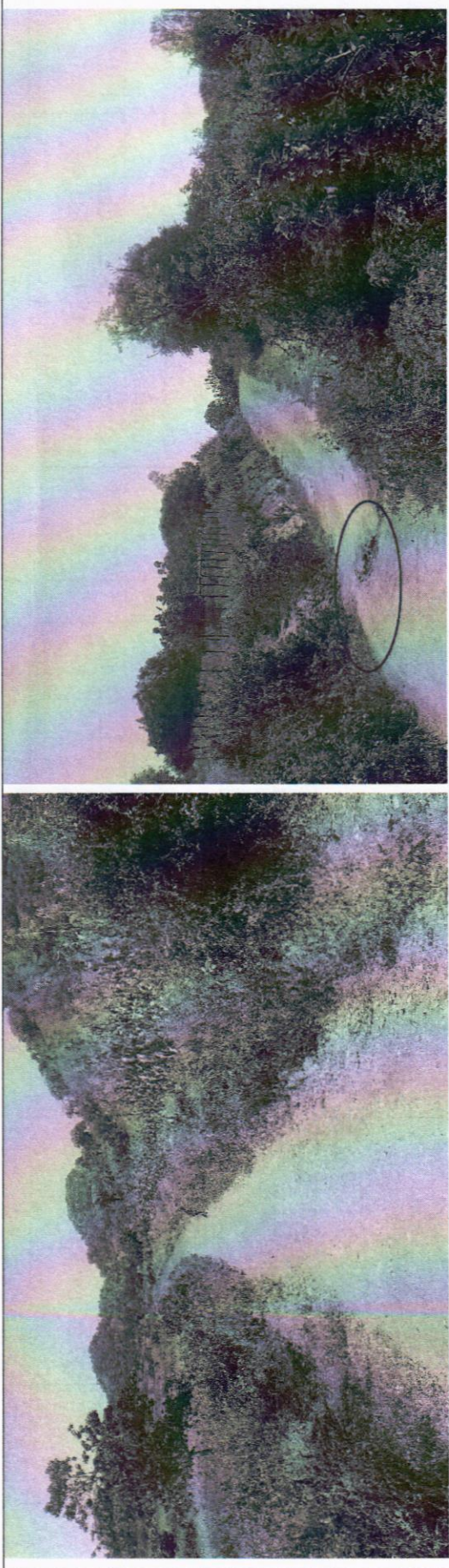
Appendix VII: Physical verification of road works done under Force Account Mechanism

No.	Activity	Findings
1.	Rehabilitation of 14.2km of community access roads in Tara Sub-County worth UGX 1,650,242,186 by M/s. Attitude Investment U Ltd	<ul style="list-style-type: none"> • Although the initial grading was satisfactory, uncontrolled growth of grass and shrubs is currently reducing the effective carriage-way width. • No road gangs have been deployed for bush clearing or drainage management. • Lack of routing maintenance is compromising the road's structural integrity and accelerating its deterioration.



Part of 14.2km Community access road in Tara Sub-County, as of 28th November 2025

No.	Activity	Findings
2.	Wanize – Ojapi – Karongo road (6.3km) with box culvert	<ul style="list-style-type: none"> • The initial grading was satisfactory; however, uncontrolled growth of grass and shrubs is currently reducing the effective carriageway width. • No road gangs have been deployed for bush clearing or drainage management. • Lack of cross-drainage structures has led to active water erosion, causing structural damage to segments of the road and accelerating its deterioration.



Part of 6.3km Wanize – Ojapi – Karongo Road at the time of verification, as of 28th November 2025.

Appendix VIII: Status of procurement of micro-scale irrigation program as per the financial year ended 2024/25

S/ N	Name of Farmer	Farmer Unique Number	Sub-county	Total contract Sum	Government Matching Grant	Farmer Co-payment	Status of Procurement	Contracted Service Provider	Contracted Acreage (acres)
1.	Albert Ababo	MARACHA/2024-06-22/Male/97829	Yivu	17,951,000	13,463,250	4,487,750	System fully installed and functional	Reliefline Uganda Ltd	1
2.	Henry Orijabo	MARACHA/2023-04-11/Male/49301	Maracha TC	14,476,200	10,857,150	3,619,050	System fully installed and functional	Reliefline Uganda Ltd	1
3.	Janet Enzaru	MARACHA/2025-03-11/Female/117753	Maracha TC	16,618,000	12,463,500	4,154,500	System fully installed and functional	Reliefline Uganda Ltd	1
4.	Stanley Adrabo	MARACHA/2024-04-29/Male/86310	Maracha TC	14,714,200	11,035,650	3,678,550	System fully installed and functional	Reliefline Uganda Ltd	1
5.	Joseph Andima Oleti	MARACHA/2024-06-06/Male/97404	Yivu	18,850,800	14,138,100	4,712,700	System fully installed and functional	Reliefline Uganda Ltd	1
6.	Suzan Munduru	MARACHA/2023-05-26/Male/56084	Paranga	20,131,000	15,098,250	5,032,750	System fully installed and functional	Reliefline Uganda Ltd	1
7.	Christine Ekakuru	MARACHA/2023-06-08/Male/58082	Oleba TC	18,873,000	14,154,750	4,718,250	System fully installed and functional	Reliefline Uganda Ltd	1
8.	Moses Obeta	MARACHA/2023-08-09/Male/65736	Okokoro TC	22,678,000	17,008,500	5,669,500	System fully installed and functional	Reliefline Uganda Ltd	1
9.	Herbert Edria	MARACHA/2024-07-20/Male/98757	Nyadri	14,951,200	11,213,400	3,737,800	System fully installed and functional	Reliefline Uganda Ltd	1

S/N	Name of Farmer	Farmer Unique Number	Sub-county	Total contract Sum	Government Matching Grant	Farmer Co-payment	Status of Procurement	Contracted Service Provider	Contracted Acreage (acres)
10.	Theophilus Awadra		Okokoro TC	20,955,000	15,716,250	5,238,750	System fully installed and functional	Hizmet Services Limited	1
11.	Malon Fetaa	MARACHA/2023-02-21/Male/39361	Nyadri South	21,680,000	16,260,000	5,420,000	System fully installed and functional	Hizmet Services Limited	1
12.	Teddy Bako	MARACHA/2025-01-28/Female/116372	Oleba	21,105,000	15,828,750	5,276,250	System fully installed and functional	Hizmet Services Limited	1
13.	Makarious Tiyo	MARACHA/2023-04-05/Male/48696	Alikua	22,410,000	16,807,500	5,602,500	System fully installed and functional	Hizmet Services Limited	1
14.	Biajous Alema	MARACHA/2024-09-26/Male/101567	Tara	18,570,000	13,927,500	4,642,500	System fully installed and functional	Hizmet Services Limited	1
15.	Samson Andebo		Tara	18,695,000	14,021,250	4,673,750	System fully installed and functional	Hizmet Services Limited	1
16.	Mark Valla Azibo	MARACHA/2023-06-12/Male/58511	Maracha TC	18,585,000	13,938,750	4,646,250	System fully installed and functional	Hizmet Services Limited	1
17.	Adrian Etole		Tara	18,895,000	14,171,250	4,723,750	System fully installed and functional	Hizmet Services Limited	1
18.	Elema Paul	MARACHA/2025-02-13/Male/116962	Yivu	18,779,000	14,084,250	4,694,750	No installation	Reliefline Uganda Limited	1

Appendix IX: Assets recommended by Board of Surveys for disposal for FY 2023/2024

No.	Item Description	Asset Category	Condition	Qty	Book value	Location	Recommendations
1.	Scrap (Spare parts) of cycles, vehicles and old tyres	Vehicle	Redundant/ Old	Assorted		Administration	Need to be Boarded off
2.	Procurement books of prequalification since 2010	Books	Redundant/ Obsolete	Assorted		Procurement	Already recommended for Boarding off
3.	Wooden door frames	Door	Redundant/ Obsolete	1		Health	To be Boarded off
4.	Metallic Window frame	Window	Redundant/ Obsolete	1		Health	To be Boarded off
5.	Projectors	ICT	Redundant/ Obsolete	3 pcs		Health	To be Boarded off
6.	HMIS old tools	ICT	Redundant/ Obsolete	Assorted		Health	To Be Boarded off
7.	Vehicle JMC LG-005-072	Vehicle	Old and grounded	1		District HQs	To Be Boarded off
8.	Toyota Double Cabin UAJ003X	Vehicle	Old and grounded	1		District HQs	To Be Boarded off
9.	Toyota Double Cabin UG 0398R	Vehicle	Old and grounded	1		District HQs	To Be Boarded off
10.	Motorcycle LG-0033-072	Motorcycle	Parked	1		District HQs	To Be Boarded off
11.	Motorcycle LG-0028-072	Motorcycle	Parked	1		District HQs	To Be Boarded off
12.	Motorcycle UPHOLD owned – No. plate removed by donor	Motorcycle	Parked	1		District HQs	To Be Boarded off
13.	Motorcycle LG0012-072	Motorcycle	Parked	1		District HQs	To Be Boarded off

No.	Item Description	Asset Category	Condition	Qty	Book value	Location	Recommendations
14.	Computer – Dell PP175	Computer	No battery; not in use	1		Maracha HC IV	To Be Boarded off
15.	Printer – Canon Image Runner 2520	Photocopier	Non-functional	1		Maracha HC IV	Process of boarding off is ongoing
16.	Plastic chairs. Engraved Nos. 4, 10, 15,16, 19, 20, 22, 39, 45, 52, 57, 58, 59, 66, 75, 85, & 90	Chairs	Old	18		Maracha HC IV	To Be Boarded off
17.	Solar panel	-	Beyond repair	1		Maracha HC IV	To Be Boarded off
18.	Projector – EPSON TULK 3Y00244	ICT	Poor	1		Health Office	To Be Boarded off
19.	Projector – Dell OK9858-50081-45M-520	ICT	Poor	1		Health Office	To Be Boarded off
20.	Projector – Sony 7069974845	ICT	Poor	1		Health Office	To Be Boarded off
21.	Metallic window Not engraved	Window	Poor	1		Health Office	To Be Boarded off
22.	Wooden door Not engraved	Door	Poor	1		Health Office	To Be Boarded off
23.	Motorcycle AG UDR 365Y	Motorcycle	Poor	1		Health Office	To Be Boarded off
24.	Honda - 125 LG 0079-072	Motorcycle	Poor	1		Health Office	To Be Boarded off
25.	Executive Chair Not engraved	Chair	Poor	3		District HQs	To Be Boarded off
26.	Used grader blades	Blade	Poor	4		District HQs	To Be Boarded off

No.	Item Description	Asset Category	Condition	Qty	Book value	Location	Recommendations
27.	UPS Not engraved	UPS	Poor	1		District HQs	To Be Boarded off
28.	Printer HP 1050 Not Engraved	Printer	Poor	1		District HQs	To Be Boarded off
29.	Printer HP-2015 MT/PDN/PR/09	Printer	Poor	1		District HQs	To Be Boarded off
30.	Used curtains and Holders	Curtain	Poor	1		District HQs	To Be Boarded off
31.	Used Tyres (Motor grader)	Tyres	Poor	11		District HQs	To Be Boarded off
32.	Motorcycle Tyres	Tyres	Poor	10		District HQs	To Be Boarded off
33.	Motorcycle LG 0028-072	Motorcycle	Poor	1		District HQs	To Be Boarded off
34.	Used batteries (@12v 200 amps)	Batteries	Poor	4		District HQs	To Be Boarded off