



**PROCUREMENT AND DISPOSAL AUDIT REPORT FOR
THE FINANCIAL YEAR 2024/2025**

MINISTRY OF TOURISM WILDLIFE AND ANTIQUITIES

MAY 2026

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Acronyms

AO	Accounting Officer
CC	Contracts Committee
FY	Financial Year
HPDU	Head, Procurement and Disposal Unit
MOTWA	Ministry of Tourism Wildlife and Antiquities
PDE	Procuring and Disposing Entity
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
NOBEB	Notice of Best Evaluated Bidder
ODB	Open Domestic Bidding
RFP	Request for Proposals
SBD	Standard Bidding Document
UGX	Uganda Shillings

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EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority carried out a procurement and disposal audit of Ministry of Tourism Wildlife and Antiquities (MOTWA). The exercise covered a sample of 15 procurement transactions carried out during the Financial Year 2024/2025. The overall objective of the audit exercise was to assess and establish the degree of compliance of the Entity's procurement and disposal system and processes with the provisions of the PPDA Act, Cap. 205 and the PPDA Regulations, 2023 and PPDA Guidelines 2024; and the level of procurement performance over the audit period.

From the findings of the procurement and disposal audit, the performance of the Entity for the Financial Year 2024/2025 was **satisfactory** with an overall weighted average risk rating of **25.75%**. The risk rating is detailed in chapter 3 of the audit report.

Based on the sampled procurements, the following key positive findings were observed during the audit:

3. The Entity had fully implemented previous audit recommendations for in the procurement and disposal audit report issued for FY 2023/2024.
4. The procurement structures are in place and performing their respective duties. There is visible segregation of duties between the Accounting Officer, Contracts Committee, Evaluation Committees, User Departments, Procurement and Disposal Unit and this enhances accountability along the procurement cycle;
5. The Procurement and Disposal Unit is adequately staffed with experienced personnel who possess appropriate qualifications which partly justifies the Entity's continued satisfactory procurement and disposal performance; and

Despite the satisfactory performance, the following key exceptions were noted;

1. Failure to fully implement the procurement plan for the Financial Year 2024/2025. The audit noted that the Entity implemented procurement activities worth UGX 50,210,889,309 which was 97% of the total procurement planned value of UGX 48,885,494,773. The unprocured items worth UGX 1,325,394,536 hindered service delivery to the intended beneficiaries during the Financial Year 2024/2025;
2. There was a delay of 36 working days by PDU to submit the procurement request to Contracts Committee for approval in the procurement for Capacity building for Guides, Cooks, Rangers and Porters working in Rwenzori Mountains National Park worth UGX 1,025,220,750 contrary to Section 51 of the PPDA Act, Cap 205 which requires that all procurements and disposals to be conducted in a manner that promotes economy, efficiency, and value for money. Delays in the procurement process create lengthy lead times which consequently impedes timely service delivery;
3. Failure to incorporate reservation schemes in Standard Bidding Documents that promote the participation of registered associations of women, Youth and Persons with disabilities

in public procurement in five procurements worth UGX 3,596,524,406 contrary to the PPDA Guideline 12/2024 on reservation schemes.

4. Failure to require key contract documentation such as an Environmental and Social Security, insurance cover for works, from bidders in five procurements worth UGX 3,596,524,406 thus leading to omission of key risk mitigation at contracting; and
5. There was failure to deliver the contract for design, fabrication, welding and installation of five mega bill boards at Source of the Nile worth UGX 498,078,000 within the stipulated time of 60 days contrary to Regulation 52(1) (b) of the PPDA (Contracts) Regulations, 2023 thereby causing a delay of thirty six days.

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

1. The Accounting Officer should;
 - a. Where need arises, on a quarterly basis and in any other case, wherever necessary, review and update the Entity's procurement plan to ensure full performance of the procurement plan in accordance with Section 60 (7) of the PPDA Act, Cap. 205.
 - b. Plan for projects that go beyond one year as multi-year projects in the procurement plan in accordance with Section 60 (6) of the PPDA Act, Cap 205 so as to match with the annual budgets to ensure that all funds are absorbed to achieve full procurement plan implementation; and
2. Head Procurement and Disposal Unit should;
 - a. Adhere to timely submissions of solicitation documents to Contracts Committee for approval in accordance with Section 51 of the PPDA Act Cap. 205;
 - b. Confirm that the bidding documents issued to bidders have all the relevant required information in accordance with Regulation 33 of the PPDA (Rules & Methods for Procurement of Supplies, Works and Non-Consultancy) Regulations, 2023;
 - c. Incorporate reservation schemes in Standard Bidding Documents that promote the participation of registered associations of women, Youth and Persons with disabilities in public procurement in accordance with PPDA Guideline 12/2024 on reservation schemes.

CHAPTER ONE: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority carried out a procurement and disposal audit that covered a representative sample of 15 procurement transactions for the Financial Year 2024/2025.

1.2 Objective

The overall objective of the procurement and disposal audit was to assess and establish the degree of compliance of the Entity's procurement and disposal system and processes with the provisions of the PPDA Act, Cap. 205 and PPDA Regulations, 2023 and Guidelines, 2024, and the level of procurement performance over the audit period.

The specific objectives were to:

1. Establish the level of compliance by the Procuring and Disposing Entity (PDE) with the general provisions of the PPDA Act, Cap. 205, PPDA Regulations, 2023 and PPDA Guidelines, 2024;
2. Establish the level of compliance by the Procuring and Disposing Entity (PDE) in conduct of disposal activities; and
3. Assess the level of efficiency and effectiveness in contract implementation including application of Environmental, Social, Health and Social safeguards (ESHS) where applicable.

1.3 Structure of the Entity

Ministry of Tourism Wildlife and Antiquities (MOTWA) is mandated to formulate and implement policies, strategies, plans and programs that promotes tourism, wildlife and cultural heritage conservation for socio-economic development and transformation of the country.

According to Section 28 of the PPDA Act, Cap. 205, the Accounting Officer has the overall responsibility for the successful execution of procurement and disposal in the Procuring and Disposing Entity. During the period under review, the Accounting Officer of Ministry of Tourism Wildlife and Antiquities was Mrs. Doreen S. Katusiime, the Permanent Secretary.

Section 33 of the PPDA Act, Cap. 205, states that "*all procurement or disposal activities of the Procuring and Disposing Entity except adjudication and the award of contract are to be managed by the Procurement and Disposal Unit*". The Procurement and Disposal Unit during the financial year under review was headed by Mr Paddy Ssekitto Patrick.

The Permanent Secretary/Secretary to Treasury of Ministry of Finance, Planning & Economic Development approved the following members of the Contracts Committee who also acted during the period under review as indicated in Table 1 below.

Table 1: Contracts Committee members

No	Name	Committee Position
1.	Mr. Jimmy Andrew Kigozi	Chairperson
2.	Mr. Yusuf Mukoka	Secretary
3.	Ms. Leone Candia	Member

No	Name	Committee Position
4.	Ms. Nyiracyiza Jackie	Member
5.	Ms. Edna Katushabe	Member

1.4 Audit Scope

The procurement and disposal audit involved a review of the procurement process, disposal process, general compliance issues and contract implementation of the 15 transactions for the Financial Year 2024/2025 contained in **Annex 2**.

1.5 Audit Methodology

The sample was selected based on stratified random sampling using monthly procurement and disposal reports and information as uploaded on the e-GP. On 30th November 2025, the Entity was notified about the upcoming audit. An audit launch meeting between the audit team and the Entity officials was held on 6th December 2025.

The Auditors examined records and documents for each sampled procurement transaction and obtained the relevant evidence to derive audit conclusions. This involved a review of the Entity's procurement/disposal planning, initiation, bidding, evaluation, contract placement and management. During the exercise, the auditors held interviews with the staff from the Procurement and Disposal Unit (PDU) and User Departments that were necessary in obtaining crucial qualitative information about the internal control system and processes in place.

On completion of data collection, the working papers for completeness were reviewed. The working papers contain detailed chronology of findings on each of the sampled transactions. The audit report presents the key findings and conclusions arising from the audit. The auditors prepared the management letter, which was sent to the Entity on 2nd April 2026 with a request to submit a management response by 15th April 2026. The Entity submitted management responses on 21st April 2026 and the exit meeting was held on 21st April 2026

CHAPTER TWO: AUDIT FINDINGS

2.1 Compliance with the general provisions of the PPDA Act, Cap 205, the PPDA Regulations, 2023 and Guidelines 2024

Procuring and Disposing Entities are required to apply the public procurement and disposal rules set out in the PPDA Act, Cap 205, the PPDA Regulations, 2023 and Guidelines 2024. The following areas of non-compliance were noted during the audit:

2.1.2 Procurement plan implementation rate

The Authority reviewed the Entity's procurement plan and monthly reports submitted for the Financial Year 2024/2025 and noted that the Entity had implemented procurements worth UGX 47,560,100,237 out of the planned procurement value of UGX 48,885,494,773 representing 97 % as detailed in Table 2 below:

Table 2: Procurement Plan Implementation Rate

<i>Analysis of procurement spend</i>	
Total procurement plan value inclusive VAT (UGX)	48,885,494,773
Total procurement spends value inclusive VAT (UGX)	47,560,100,237
Procurement plan implementation (%)	97
Variance (UGX)	1,325,394,536

Implication

The Entity did not implement procurements worth UGX 1,325,394,536 which could have denied service delivery to the intended beneficiaries during the Financial Year 2024/2025.

Management response:

The unprocured items were due to changes in the Ministry workplan and multiyear project procurements. The items were shifted to FY 2025/2026 for implementation. Going forward, procurements are reviewed on a quarterly basis and amendments are made accordingly.

Authority's comment

The Entity should henceforth enhance planning efforts for projects that go beyond one year as multi-year projects in the procurement plan to follow through on absorption of the procurement budget.

Recommendation

The Accounting Officer should on a quarterly basis and in any other case, wherever necessary, review and update its procurement plan so that all funds are absorbed to achieve full procurement plan implementation in accordance with Section 60 (7) of the PPDA Act, Cap 205.

2.1.2 Delay by PDU to submit procurement request to Contracts Committee for approval

Section 51 of the PPDA Act, Cap. 205 requires that all procurements and disposals be conducted in a manner that promotes economy, efficiency, and value for money. The Authority noted that in the procurement for Capacity building for Guides, Cooks, Rangers and Porters working in Rwenzori Mountains National Park worth UGX 1,025,220,750, the Procurement and Disposal Unit delayed to

submit bidding documents to Contracts Committee for approval. Whereas the Accounting Officer approved and confirmed funding on 5th March 2025, PDU submitted to Contracts Committee for approval of bidding documents on 28th April 2025, thereby causing a delay of 36 working days.

Implication

Delays in the procurement processes lead to delayed service delivery to the intended beneficiaries.

Management response

Management takes note of the PPDA concern. The delay was occasioned by system down time.

Authority’s Comment

The Authority takes note of the Entity's response; however, the assertion that the delay was occasioned by system down time was not supported by documentary evidence.

Recommendation

The Head Procurement and Disposal Unit should strictly adhere to the stipulated procurement procedures by ensuring timely submissions of solicitation documents to Contracts Committee for approval in accordance with Section 51 of the PPDA Act, Cap. 205.

2.1.3 Issuance of inadequate solicitation documents

The audit noted that the solicitation documents issued to bidders in five procurements worth UGX 3,596,524,406 contained flaws as indicated in Table 3 below:

Table 3: Procurements in which inadequate solicitation documents were issued

No.	Subject of procurement	Finding	Management Response
1.	Procurement for Construction of two units of ranger outposts in Lake Mburo National Park UGX 866,921,102	Inadequate solicitation document <ul style="list-style-type: none"> • Failure to require an Environmental and Social (ES) Performance Security which was necessary given the nature of the contract i.e. housing for cooks in the park. • Failure to incorporate reservation schemes contrary to PPDA Guideline 12 on reservation schemes that promote the participation of registered associations of Women, Youth and Persons with disabilities in public procurement 	<i>Management takes note of the PPDA recommendations and going forward, the issues raised shall be addressed while preparing bidding documents.</i>

No.	Subject of procurement	Finding	Management Response
		<p>and requires that 15% of an Entity's procurement spend value is reserved for the Special Interest Groups (SIGs).</p> <ul style="list-style-type: none"> • The Authority noted that there was no requirement to submit insurance covers in the Special Conditions of Contract contrary to Regulation 36 of the PPDA (Contracts) Regulations, 2023 which states that <i>"A procuring and disposing entity shall ascertain that all the procurement requirements for works are adequately and appropriately insured, from the commencement of the works to the end of the defects liability period, against events which are due to the risks of a provider, including—</i> <i>(a) loss of or damage to the works, plant, materials, equipment, property;</i> • High retention figure: GCC 57.1 of the Special Conditions of Contract provided for a 10% retention during Defects Liability Period which was higher than the required 5%. This was unfair to the Contractor since there was a provision for submission of a Performance Security which equally ties down the 	

No.	Subject of procurement	Finding	Management Response
		Contractors' funds at contract execution.	
2.	Procurement for Event management services for managing seminars, exhibition and open day for the pearl of Africa Tourism Expo (POATE) 2025 UGX 566,400,000	<ul style="list-style-type: none"> The Evaluation criteria in Section 3 of the SBD did not provide for post qualification on the BEB to confirm the capacity and financial ability to execute the task. 	<i>Management takes note of the PPDA recommendations and going forward, the issues raised shall be addressed while preparing bidding documents.</i>
3.	Procurement for Events management - Explore Uganda Domestic Tourism Campaigns- International Museum Day/ Explore South Western Uganda UGX 198,447,680	<p>Inexplicit Terms of Reference to bidders;</p> <ul style="list-style-type: none"> T.O.R No.7(c) required potential bidders to provide "experienced personnel including a team leader with at least a bachelor's degree but the field was not explicitly stated, neither was the level of experience stated T.O.R No.7(g) on company qualification required the successful bidder to have "critical mass of required equipment to ably execute the assignment", however, what tantamounted to critical mass or required equipment was not explicitly defined to the potential bidders. This causes ambiguity as to the true meaning of the requirement and could lead to bidders preparing un responsive bids. 	<i>Whereas Management takes note of the PPDA recommendations and undertakings to improve cautiously one of the measures is to conduct pre-bid meetings with bidders to ensure signatories are addressed. Going forward, the issues raised shall be addressed while preparing bidding documents.</i>
4.	Procurement for Pearl of Africa Tourism Expo Venue	Unclear Terms of Reference. Terms of Reference No.6 on reporting and regular communication required the	<i>Management takes note of the PPDA recommendations and going forward, the issues</i>

No.	Subject of procurement	Finding	Management Response
	UGX 1,768,850,104	potential bidders to regularly report and communicate with the Entity. However, it was not explicit on the frequency or what would constitute regular updates. Timing here was ambiguous and not definite.	<i>raised shall be addressed while preparing bidding documents. Matters also to be picked as a training area in specifications writing.</i>
5.	Procurement for Events management for the Opening ceremony of Pearl of Africa Tourism Expo UGX 195,905,520	Unclear Terms of Reference The Authority observed T.O.R 4.4 required the Events Management Company to submit “Proven experience managing large-scale tourism or similar industry events, strong vendor management capabilities with an established network, in-depth understanding of Uganda’s tourism landscape and cultural heritage, financial capacity to handle event expenses with accountability and transparency”, however, they were not explicitly stated as to what constituted strong vendor management capabilities, financial capacity to handle event expenses .	<i>Management takes note of the PPDA recommendations and going forward, the issues raised shall be addressed while preparing bidding documents. Matters also to be picked as training area under specifications writing.</i>

Implications

- Failure to require key contract documentation such as an Environmental Security, insurance cover for works can lead to bidders omitting key risk mitigation at contracting;
- Inadequate Terms of Reference may lead to award of contracts to incompetent providers;
- Failure to implement the reservation schemes deprives the Special Interest Groups of the opportunity to participate in public procurement and defeats the purpose of social inclusion in public procurements; and

Recommendations

- The Authority notes the Entity's response and maintains the finding and recommends that the Head, Procurement and Disposal Unit should ensure that the bidding documents issued to bidders have all the relevant required information in accordance with Regulation 33 of the PPDA (Rules & Methods for Procurement of Supplies, Works and Non-Consultancy) Regulations, 2023; and
- Incorporate reservation schemes in the Standard Bidding documents that promote the participation of registered associations of Women, Youth and Persons with Disabilities in public procurement in accordance PPDA Guideline 12/2024 on reservation schemes.

2.2 Compliance with the PPDA Act, Cap 205, Regulations, 2023 and PPDA Guidelines, 2024 in the conduct of disposal activities

The Authority reviewed the Entity's disposal planning and implementation for the Financial Year 2024/25 and established that the Entity disposed of assets for the FY 2023/2024 through the public bidding method in compliance with the PPDA (Disposal of Public Assets) Regulations, 2023 and no major exceptions were noted under this objective.

2.3 Efficiency and effectiveness in contract implementation including application of Environmental, Social, Health and Social safeguards (ESHS) where applicable.

The Authority reviewed the Entity's Efficiency and effectiveness in contract implementation including application of Environmental, Social, Health and Social safeguards (ESHS) where applicable.

2.3.1 Contract implementation delays

Regulation 52(1) (b) of the PPDA (Contracts) Regulations, 2023 requires the Contract Manager to make certain that the Provider performs the contract in accordance with the terms and conditions specified in the contract.

The Authority noted non-compliance in the procurement for design, fabrication, welding and installation of five mega bill boards at Source of the Nile worth UGX 498,078,000 as TTB Investments Ltd failed to deliver within the stipulated timeline. Whereas the works were required to be completed by 25th July 2025 as per the contract, the contractor completed works on 28th July 2025 causing a delay of 3 working days. There was no reason given to justify the delay. Additionally, despite the delay, the Entity did not invoke the liquidated damages clauses specified in the contracts.

Implications

- Delays affect the achievement of the intended objective of the procurement; and
- Failure to invoke liquidated damages sets a precedent of a weak enforcement and may promote complacency of the contractors on adherence to performance obligations on future contracts.

Management response

- *Management takes note of the recommendations made by PPDA. Therefore, more training and quarterly review meeting have been put in place to ensure improvement in contract management implementation.*
- *A contract implementation tracking Dashboard has been developed as part of the initiatives by the Ministry to provide timely updates to various stakeholders for further guidance.*

Recommendation

- The Accounting Officer should task Contract Managers to strengthen contract monitoring systems and ensure that delays are detected and mitigated in time in accordance with Regulation 52(1) (b) of the PPDA (Contracts) Regulations, 2023.
- The Entity should enforce liquidated damages as deterrence to delays on future contracts.

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

3.1 Overall Audit Conclusion

The performance of Ministry of Tourism Wildlife and Antiquities (MOTWA) for the Financial Year 2024/2025 was **satisfactory** with overall weighted average risk rating of **25.75 %**.

3.2 Entity's Performance

The risk rating was weighted to determine the overall risk level of the Entity. The weighting was derived using the average weighted index as shown in Table 4 below:

Table 4: Weighted score of Ministry of Tourism Wildlife and Antiquities

Risk category	No.	No.%	Value (UGX)	Value %	Weights	Total weighted Average	
						By No	By Value
High	0	0	-	0	0.6	0	0
Medium	5	33	3,599,524,406	49	0.3	9.9	14.7
Low	2	14	1,523,298,750	21	0.1	4.2	2.1
Satisfactory	8	53	2,152,165,693	30	0	0	0
Total	15	100	7,274,988,849	100	1	14.1	16.8

$$\text{Performance by Number} = \frac{14.1 \times 100}{60} = 23.5 \%$$

$$\text{Performance by Value} = \frac{16.8 \times 100}{60} = 28 \%$$

$$\text{The average weighted risk rating} = \frac{23.5+28}{2} = 25.75 \%$$

The performance of the Entity is rated satisfactory as detailed in Table 5 below:

Table 5: Risk rating criteria

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

GRAPHICAL REPRESENTATION OF THE ENTITY'S PERFORMANCE

Figure 1: Performance by Value of Contracts

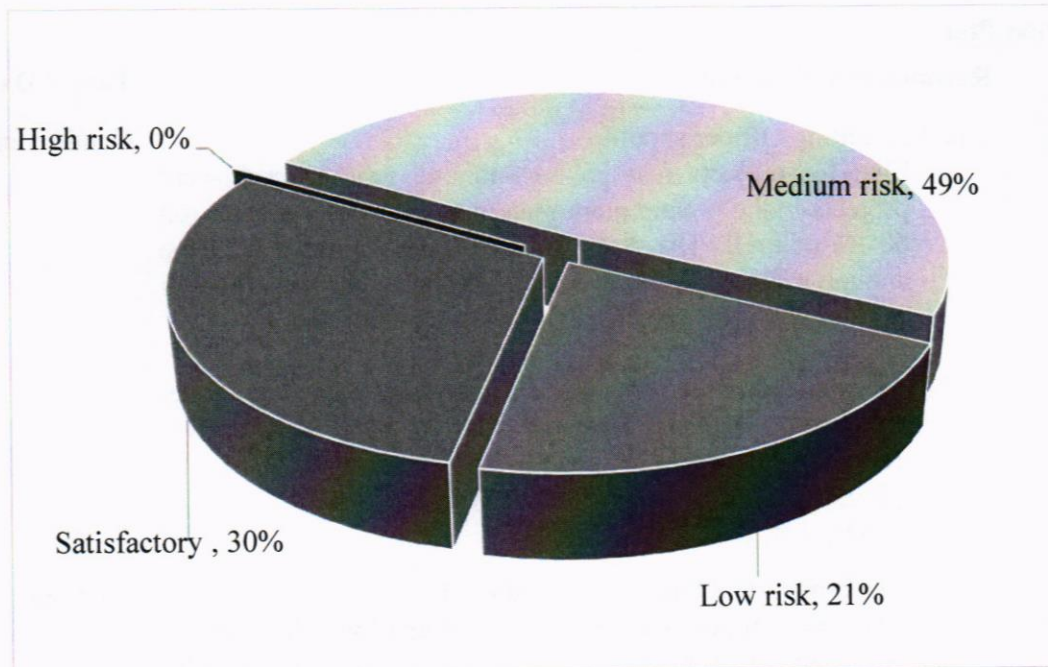
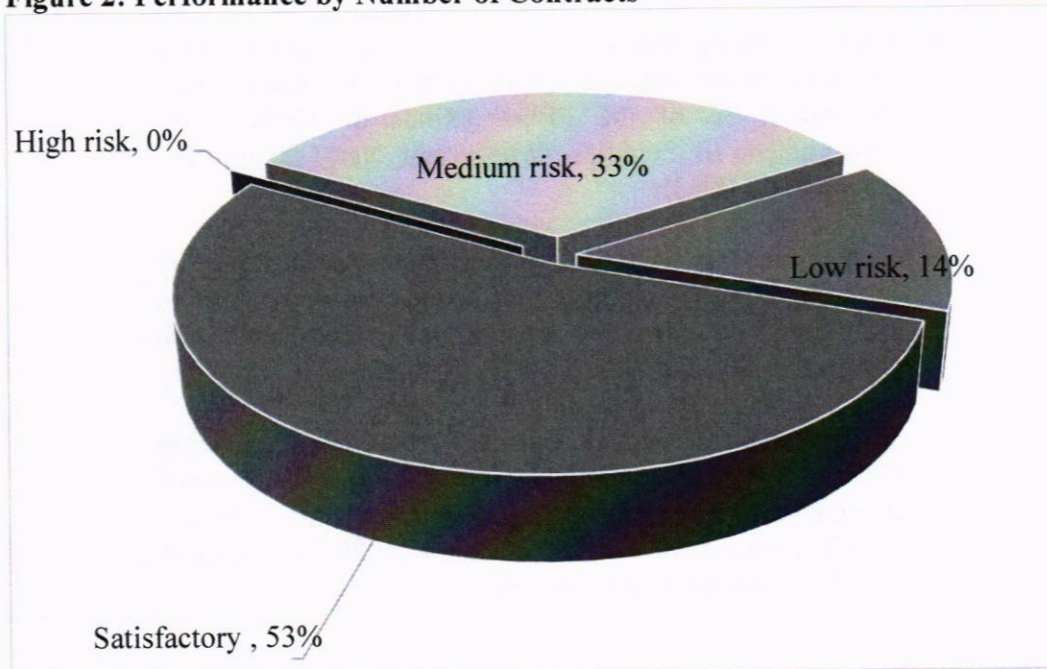


Figure 2: Performance by Number of Contracts



3.3 Recommended Action Plan

Ministry of Tourism Wildlife and Antiquities should implement the recommendations in Table 6 within the period given in order to improve its performance.

Table 6: Action Plan

Origin	Recommended Action	Target Date
Accounting Officer	<p>The Accounting Officer should;</p> <ol style="list-style-type: none">a. Plan for projects that go beyond one year as multi-year projects in the procurement plan in accordance with Section 60 (6) of the PPDA Act, Cap 205 so as to match with the annual budgets to ensure that all funds are absorbed to achieve full procurement plan implementation; andb. Where need arises, on a quarterly basis and in any other case, wherever necessary, review and update the Entity's procurement plan to ensure full performance of the procurement plan in accordance with Section 60 (7) of the PPDA Act, Cap. 205.	Continuous
Head Procurement and Disposal Unit	<p>Head Procurement and Disposal Unit should;</p> <ol style="list-style-type: none">a. Adhere to timely submissions of solicitation documents to Contracts Committee for approval in accordance with Section 51 of the PPDA Act Cap 205;b. Confirm that the bidding documents issued to bidders have all the relevant required information in accordance with Regulation 33 of the PPDA (Rules & Methods for Procurement of Supplies, Works and Non-Consultancy) Regulations, 2023;c. Adhere to the stipulated procurement procedures by ensuring timely submissions of solicitation documents to Contracts Committee for approval in accordance with Section 51 of the PPDA Act, Cap. 205; andd. Incorporate reservation schemes in Standard Bidding Documents that promote the participation of registered associations of women, Youth and Persons with disabilities in public procurement in accordance with PPDA Guideline 12/2024 on reservation schemes.	Continuous

Annex 1: Findings and rating of the individual procurements reviewed

	Details of the procurement	Exceptions /findings
	Medium Risk Procurements	
1.	Procurement for Construction of two units of ranger outposts in Lake Mburu National Park UGX 866,921,102	<ul style="list-style-type: none"> • Failure to require an Environmental and Social (ES) Performance Security which was necessary • Failure to incorporate reservation schemes
2.	Procurement for Event management services for managing seminars, exhibition and open day for the pearl of Africa Tourism Expo (POATE) 2025 UGX 566,400,000	The Evaluation criteria in Section 3 of the SBD did not provide for post qualification on the Best Evaluated Bidder to confirm the capacity and financial ability to execute the task.
3.	Procurement for Events management - Explore Uganda Domestic Tourism Campaigns- International Museum Day/ Explore South Western Uganda UGX 198,447,680	<p>Inexplicit Terms of Reference to bidders;</p> <ul style="list-style-type: none"> • T.O.R No.7(c) required potential bidders to provide “experienced personnel including a team leader with at least a bachelor’s degree but the field was not explicitly stated, neither was the level of experience stated • T.O.R No.7(g) on company qualification required the successful bidder to have “critical mass of required equipment to ably execute the assignment”, however, what tantamounted to critical mass or required equipment was not explicitly defined to the potential bidder. This causes ambiguity as to the true meaning and could lead to bidders preparing un responsive bids.
4.	Procurement for Pearl of Africa Tourism Expo Venue UGX 1,768,850,104	Unclear Terms of Reference. Terms of Reference No.6 on reporting and regular communication required the potential bidders to regularly report and communicate with the Entity. However, it was not explicit on the frequency or what would constitute regular updates. Timing here was ambiguous and not definite.
5.	Procurement for Events management for the Opening ceremony of Pearl of Africa Tourism Expo UGX 195,905,520	Unclear Terms of Reference T.O.R 4.4 required the Events Management Company to submit “Proven experience managing large-scale tourism or similar industry events, strong vendor management capabilities with an established network, in-depth understanding of Uganda’s tourism landscape and cultural heritage, financial capacity to handle event expenses with

	Details of the procurement	Exceptions /findings
		accountability and transparency”, however, they were where not explicitly stated as to what constituted strong vendor management capabilities, financial capacity to handle event expenses
6.	Capacity building for Guides, Cooks, Rangers and Porters working in Rwenzori Mountains National Park UGX 1,025,220,750	Delay by PDU to submit request to Contracts Committee for approval
7.	Design, Fabrication, welding and Installation of 5 mega bill boards at Source of the Nile UGX 498,078,000	Delay by the contractor to complete installation the billboards by 3 working days
Satisfactory contracts		
8.	Pearl of Africa Tourism Expo 2025 Events Management Services-Media and Branding services UGX 273,051,375	No material exceptions noted
9.	Communications Devices and Accessories - Assorted communication equipment - Satellite Phones UGX 198,907,998	No material exceptions noted
10.	Machinery and equipment - Additional ICT Equipment UGX 391,760,000	No material exceptions noted
11.	Bird Guiding and Nature Interpretation UGX 139,240,000	No material exceptions noted
12.	Tourism and conservation consultancy - Developing designs and management plans for the Kalangala Tourism Circuit UGX 392,774,800	No material exceptions noted
13.	ICT Hardware and Software Solutions - Light ICT Hardware-Acquisition UGX 313,625,120	No material exceptions noted
14.	Supply of Computers and accessories UGX 244,000,000	No material exceptions noted
15.	Assorted Office Furniture and Fittings UGX 198,806,400	No material exceptions noted

Annex 2: Sample for Ministry of Tourism Wildlife and Antiquities for Procurement and Disposal Audit FY 2024/25

S/N	Procurement Number	Subject of procurement	Method	Provider	Contract Sum (UGX)	Rating
1.	MOTW/CONS/2024-2025/00004	Capacity building for Guides, Cooks, Rangers and Porters working in Rwenzori Mountains National Park	Open Bidding	Celes International Ltd	1,025,220,750	Low Risk
2.	MOTW/NCONS/2024-2025/00067	Pearl of Africa Tourism Expo 2025 Events Management Services-Media and Branding services	Restricted bidding	Talent Africa	273,051,375	Satisfactory
3.	MOTW/CONS/2024-2025/00005	Construction of buildings and carpentry - Construction of Ranger outposts	Open Domestic	Kalu General Services	866,921,102	Medium Risk
4.	MOTW/WRKS/2024-2025/00006	Design, Fabrication, welding and Installation of 5 mega bill boards at Source of the Nile	Restricted Domestic Bidding	TTB Invest. Ltd	498,078,000	Satisfactory
5.	MOTW/SUPLS/2024-2025/00054	Communications Devices and Accessories - Assorted communication equipment - Satellite Phones	Restricted Domestic Bidding	Senta Enterprises Ltd	198,907,998	Satisfactory
6.	MOTW/SUPLS/2024-2025/00034	Machinery and equipment - Additional ICT Equipment	Open Domestic	Sarava Int' Ltd	391,760,000	Satisfactory
7.	MOTW/NCONS/2024-2025/00066	Event Management Services For Managing Seminars, Exhibition And Open Day For The Pearl Of Africa Tourism Expo (POATE) 2025	Open Domestic	Talent Africa	566,400,000	Medium Risk
8.	MOTW/NCONS/2024-2025/00081	Events management for the Opening ceremony of Pearl of Africa Tourism Expo 2025	Request for Quotation	Talent Africa	198,905,520	Medium Risk

9.	MOTW/NCONS/2024-2025/00026	Events management - Explore Uganda Domestic Tourism Campaigns- International Museum Day/ Explore South Western Uganda	Request for Quotation	Kasuuzi Invest. Ltd	198,447,680	Medium Risk
10.	MOTW/NCONS/2024-2025/00046	POATE 2025 Venue	Open Domestic	Munyonyo Commonwealth Resort Ltd	1,768,850,104	Medium Risk
11.	MOTW/NCONS/2024-2025/00006	Bird Guiding and Nature Interpretation	Request for Quotation	Africa Institute of Tourism And Field Guiding	139,240,000	Satisfactory
12.	MOTW/CONS/2024-2025/00003	Tourism and conservation consultancy - Developing designs and management plans for the Kalangala Tourism Circuit	Restricted Domestic Bidding	Cornerstone Design and Engineering Ltd	392,774,800	Satisfactory
13.	MOTW/SUPLS/2024-2025/00005	ICT Hardware and Software Solutions - Light ICT Hardware-Acquisition	Restricted Domestic Bidding Method	MFI Office Solutions (Uganda) Limited Changed to MFI Document Solutions Ltd	313,625,120	Satisfactory
14.	MOTW/SUPLS/2024-2025/00014	Supply of Computers and accessories	RDB	Nile Holdings Africa Ltd	244,000,000	Satisfactory
15.	MOTW/SUPLS/2024-2025/00025	Assorted Office Furniture and Fittings	RFQ	Nila Multi Concepts Ltd	198,806,400	Satisfactory
	TOTAL				7,274,988,849	

ANNEX 3: 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 a 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 the 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 the 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 an 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 a 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>
		<p>MEDIUM</p>	<p>Procurements that were considered to have weaknesses which,</p>

RISK	DESCRIPTION	AREA	IMPLICATION
	<p>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.</p>	confirmation of funds.	thereby causing domestic arrears.
<p>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.</p>		This implies a lack of efficiency, standardization, and avoiding competition.	
<p>Procurement Structures: Lack of procurement structures</p>		This implies a lack of independence of functions and powers and interference in the procurement process.	
<p>Record Keeping: Missing Contracts Committee records and incomplete contract management records.</p>		This implies that one cannot ascertain the audit trail namely; whether the necessary approvals were obtained in a procurement process.	
<p>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.</p>		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.	
<p>Failure by the Entity to incorporate in the solicitation document aspects of gender, social inclusion,</p>			

RISK	DESCRIPTION	AREA	IMPLICATION
		<p>environment, health and safety.</p> <p>Aspects of gender, social inclusion, environment, health, and safety are not covered by the contractor during contract implementation.</p>	
LOW	<p>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 practices. 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.</p>	<p>Planning: Lack of procurement reference numbers.</p> <p>Bidding Process: Not signing the Ethical Code of Conduct</p>	<p>This leads to failure to track the procurements which leads to poor record-keeping.</p> <p>This leads to failure to declare a conflict of interest and a lack of transparency.</p>
SATISFACTORY	<p>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.</p>		