



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

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

MITYANA DISTRICT LOCAL GOVERNMENT

JUNE 2026

TABLE OF CONTENT

TABLE OF CONTENT	i
LIST OF TABLES	ii
LIST OF FIGURES	ii
EXECUTIVE SUMMARY	iv
CHAPTER ONE: INTRODUCTION	1
1.1. Background	1
1.2. Main Audit Objectives	1
1.3. Scope of the Audit	1
1.4. Audit Methodology	2
1.5. Procurement Structures	2
1. Accounting Officer	2
2. Composition of the Contracts Committee	2
3. Staffing of the Procurement and Disposal Unit	3
CHAPTER TWO: FINDINGS AND RECOMMENDATIONS	4
2.1 COMPLIANCE WITH THE GENERAL PROVISIONS OF THE PPDA ACT, CAP. 205 AND PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS REGULATIONS 2014 AND 2023 WITH REGARD TO THE PERFORMANCE OF THE PROCUREMENT STRUCTURES AND CONDUCT OF PROCUREMENT AND DISPOSAL PROCESSES.	4
2.2 COMPLIANCE OF THE ENTITY'S DISPOSAL PROCESS WITH THE PROVISIONS OF THE PPDA ACT, CAP. 205 AND PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS REGULATIONS, 2023	14
2.3 EFFICIENCY AND EFFECTIVENESS IN CONTRACT IMPLEMENTATION INCLUDING THE APPLICATION OF ENVIRONMENTAL, SOCIAL, HEALTH AND SAFETY (ESHS) REQUIREMENTS IN THE PROCUREMENT PROCESS	17
2.4 PERFORMANCE OF THE FORCE ACCOUNT MECHANISM	25
2.5 PROGRESS AND PERFORMANCE OF THE MICRO-SCALE IRRIGATION PROGRAM IN MITYANA DISTRICT LOCAL GOVERNMENT	27
CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY	32
3.1 Overall Audit Conclusion	32
3.2 Entity's risk assessment	32
3.3 Recommended Action Plan	34
APPENDIX 1: PROCUREMENT SAMPLE LIST FOR MITYANA DISTRICT LOCAL GOVERNMENT FOR THE FINANCIAL YEAR 2024/2025	36
APPENDIX 2: CASE BY CASE ANALYSIS	39
APPENDIX 3: CASE BY CASE ANALYSIS	46

LIST OF TABLES

Table 1: Distribution of the transaction population and sample FY 2024-2025	1
Table 2: Contracts Committee for the FY 2024-2025	3
Table 3: Staff in the Procurement and Disposal Unit	3
Table 4: Implementation of Previous Audit Recommendations.....	4
Table 5: Details of submission of monthly reports.....	6
Table 6: Procurements outside the Procurement plan.....	6
Table 7: Procurements with irregular Evaluation Committee membership	7
Table 8: Procurements without detailed technical evaluation	9
Table 9: Procurements with Evaluation Report not signed by members.....	10
Table 10: Procurements with a low bidder participation	12
Table 11: Items recommended for disposal but not disposed of	14
Table 12: Procurements without ESHS reports	17
Table 13: Procurements with missing contract management records.....	21
Table 14: Procurements without a works program	24
Table 15: Procurements executed using Force Account Mechanism	25
Table 16: Summary and status of the procurement of microscale irrigation equipment	27
Table 17: List of farmers with missing records on the procurement action files	29
Table 18: Risk rating Table	32
Table 19: Risk Computation	32
Table 20: Action Plan	34

LIST OF FIGURES

Figure 1: Obsolete items parked at Mityana District Headquarters.....	15
Figure 2: Solar powered drag hose irrigation system at Muwanga Harriet Robina's Farm	28
Figure 3: Graphical Representation of the Entity's Risk Assessment by Number.....	33
Figure 4: Graphical Representation of the Entity's Risk Assessment by Value	33

ACRONYMS

ESHS :	Environmental, Safety, Health and Social Safeguard
FY :	Financial Year
GCC :	General Conditions of Contract
PDU :	Procurement and Disposal Unit
PPDA :	Public Procurement and Disposal of Public Assets Act, Cap. 205
UGX:	Uganda Shillings

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority undertook a procurement and disposal audit of the procurement and disposal activities of Mityana District Local Government that covered a sample of 25 procurement transactions for Financial Year 2024/2025.

The overall objective of the audit was to assess and establish the degree of compliance of Mityana District Local Government procurement and disposal systems and processes with the provisions of the PPDA Act, Cap. 205 and the attendant Regulations, and assess the level of procurement performance over the period.

From the findings of the audit exercise, the performance of Mityana District Local Government for the Financial Year 2024/2025 was **Moderately Satisfactory** with an overall weighted average risk rating of **50.13%**. The risk rating was weighted to determine the overall risk level of the Entity as detailed in chapter three of this audit report. The Authority commends the Accounting Officer for successfully implementing the micro irrigation scheme during the year despite the challenges faced.

The following key exceptions were noted:

1. The Entity did not fully implement 38.46% of the previous audit recommendations with four recommendations not implemented and five recommendations partially implemented, contrary to Section 10 (1) (a) of the PPDA Act, Cap. 205, which provides that where there is persistent breach of this Act or Regulations or Guidelines made under this Act, the Authority may direct the concerned Procuring and Disposing Entity to take such corrective action as may be necessary in the circumstances, to rectify the breach. This impacted on performance improvement of the procurement function and portrayed a weak implementation mechanism by the Entity.
2. The Entity did not conduct a detailed technical evaluation, specifically failing to assess the technical personnel and their qualifications to determine technical responsiveness in nine procurements worth UGX 1,306,259,849, contrary to Regulation 15(b) of the PPDA (Evaluations) Regulations, 2023 that requires a detailed evaluation of bids that are responsive under the preliminary examination and administrative compliance, in order to determine their technical responsiveness. This exposed the Entity to the risk of award of contracts to bidders with inadequate technical competences to execute the required works.
3. Regulation 4 (15) and 12 (3) of the PPDA (Evaluation) Regulations, 2023 requires all members of the Evaluation Committee to sign every page of an evaluation report and where a member of the Evaluation Committee does not or is not able to sign the report, the member in writing, gives reasons why he or she is not or was not able to sign the report. The Authority found that in six procurements worth UGX 779,382,093, members of the Evaluation Committee did not sign Evaluation reports, which undermined the integrity and accountability of the evaluation process.
4. For the disposal of the Entity's obsolete assets, the Authority found that:
 - i) The Entity made an advertisement on 30th April 2025, however, there were no details of the disposal process including the Disposal Plan, Minutes of Contracts Committee on procedural approvals and monthly reports among others, for the disposal process,

- contrary to Section 33 (o) of the PPDA Act, Cap. 205 that requires the Procurement and Disposal Unit to maintain and achieve disposal records; and
- ii) The Entity did not dispose of obsolete assets including motor vehicles as shown in Figure 1 of the report, contrary to Regulations 2, 3 and 24 of the PPDA (Disposal of Public Assets) Regulations, 2023. This inhibited the achievement of value for money due to further loss in value caused by deterioration, with the assets exposed to the risk of theft and vandalism.
5. Regulation 52 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 of the contract. The Authority found that in 12 procurements worth UGX 901,394,400, the Entity did not monitor the contractor's compliance with environmental, social and health safeguards (ESHS). No follow-up/monitoring reports were availed to confirm implementation of the ESHS requirements, despite a total provision of UGX 5,540,000 in the Bills of Quantities. This exposed the projects to risks of environmental degradation, safety incidents affecting workers and communities, and unverified/unaccounted expenditure on ESHS items.
 6. Section 44 (1) of the PPDA Act, Cap. 205 requires the Entity to maintain records on procurement and disposal proceedings. The Authority found that the Entity failed to maintain procurement and contract management records including program for works, investigation reports, terms of references, payment records, progress reports and contract management plans, among others in 16 procurements worth UGX 1,713,495,423, and in the procurement for design, supply and installation of micro-scale irrigation systems for the 31 farmers worth UGX 658,769,938, which hindered transparency, and accountability in the procurement process.
 7. Section 130 (5) (e) of the PPDA Act, Cap. 205 requires the Entity to maintain and manage the records, equipment and supplies of the works for the purpose of ensuring value for money in the application of the Force Account Mechanism. The Authority found that records of initiation, delivery notes, goods received notes payment details, appointment of Force Account Managers and Supervisors, and assessment on cost savings of the direct and overhead costs were not on file for road works on Kiwawu Nsozibirye, Kimuli-Kalangaalo and Mpirigwa-Makooba roads worth UGX 258,884,304, thus casting doubt on transparency and accountability.

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

1. The Accounting Officer should:
 - (a) Prepare and submit to PPDA a time-bound implementation action plan to address the five outstanding recommendations from the FY 2022/2023 procurement audit report (issued 2nd July 2024), clearly indicating specific corrective actions, responsible officers, deadlines, and evidence to be provided for each partially implemented and not implemented recommendation; and task the Internal Auditor to follow up the full implementation of the Authority's audit recommendations in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205;
 - (b) Prepare and submit to the Authority the Procurement and Disposal Plan including all assessed and verified items for disposal in accordance with Section 60 (1) and (2) (c) of

- the PPDA Act, Cap. 205 and dispose of the items valued and recommended for disposal, with justification, using the methods under Section 95 of the PPDA Act, Cap. 205;
- (c) Recover from the contractors, amounts worth UGX 5,540,000 paid for ESHS items where the required ESHS activities were not implemented in accordance with the contract and the Bill of Quantities, and retain evidence of recovery on the contract file; and always task the District Environment Officer and the District Community Development Officer to prepare progress reports with pictorial evidences on the implementation of ESHS aspects; and
 - (d) Maintain and manage the records, equipment and supplies of the works for the purpose of ensuring value for money in the application of the Force Account Mechanism in accordance with Section 130 (5) (e) of the PPDA Act, Cap. 205.
2. Chairpersons of Evaluation Committees should, where a member of the Evaluation Committee does not or is not able to sign the report, the member should, in writing, give reasons why he or she did not or was not able to sign the report in accordance with Regulation 4 (15) of the PPDA (Evaluation) Regulations, 2023.
 3. The Head, Procurement and Disposal Unit should:
 - (a) Maintain and archive all procurement disposal records in accordance with Section 33 (o) of the PPDA Act, Cap. 205; and
 - (b) Liaise with User Departments including Engineering and Finance Departments, for copies of all documentation relating to a procurement and archive them in accordance with Section 44 (1) of the PPDA Act, Cap. 205.
 4. User Departments should initiate the disposal process by making a request for disposal on items recommended for disposal after the Board of Survey, with the approval of the Accounting Officer in accordance with Regulation 3 of the PPDA (Disposal of Public Assets) Regulations, 2023.
 5. Evaluation Committees should conduct detailed technical evaluation of bids, including the personnel, their qualifications and experience, in line with the criteria stated in the bidding document and in accordance with Regulation 15 of the PPDA (Evaluation) Regulations, 2023.
 6. Contract Managers should:
 - (a) Task the contractors to meet their contractual obligations as stipulated in the contracts including the contractor's adherence to environmental, health and social safeguard measures and its compliance in accordance with Regulation 52 of the PPDA (Contracts) regulations, 2023;
 - (b) Keep and archive all contract management records and distribute copies to key stakeholders including the Procurement and Disposal Unit as required in accordance with Regulation 52 (3) (a) (vii) of the PPDA (Contracts) Regulations, 2023; and
 - (c) Prepare Contract Management Plans using Form 49 and forward a copy to the Procurement and Disposal Unit for purposes of monitoring in accordance with Regulation 50 (3) of the PPDA (Contracts) Regulations, 2023

Mityana District Local Government should implement the recommended action plan on pages 34 to 35 of this report.

CHAPTER ONE: INTRODUCTION

1.1. Background

The Public Procurement and Disposal of Public Assets Authority undertook a procurement and disposal audit of the procurement and disposal activities of Mityana District Local Government that covered a sample of 25 procurement transactions for works, supplies and services under Financial Year 2024/2025. The audit involved a review of procurement and disposal structures, systems and processes, as well as contract performance following the provisions of the Public Procurement and Disposal of Assets Act, Cap. 205 and the PPDA Regulations 2014 and 2023.

1.2. Main Audit Objectives

The overall objective of the audit was to assess and establish the degree of compliance of Mityana District Local Government procurement and disposal system and processes with the provisions of the PPDA Act, Cap. 205 and the Public Procurement and Disposal of Public Assets Regulations 2014 and 2023 and assess the level of procurement performance over the audit period.

The specific objectives of the audit were to:

1. Establish the level of compliance by the Entity with the general provisions of the PPDA Act, Cap. 205 and the attendant PPDA Regulations 2014 and 2023 with regard to the performance of the procurement structures and conduct of procurement processes;
2. Assess the degree of compliance of the Entity' disposal process with the provisions of the PPDA Act, Cap. 205 and the attendant PPDA Regulations 2014 and 2023;
3. Assess the level of efficiency and effectiveness in contract implementation including the application of Environmental, Social, Health and Safety (ESHS) Requirements in the procurement process;
4. Assess the performance of the Force Account Mechanism; and
5. Assess the performance of Microscale Irrigation Projects under the UGIFT program.

1.3. Scope of the Audit

The audit involved a review of the procurement and disposal process, general compliance issues and contract implementation on a sample basis. The exercise covered a sample of 25 procurement transactions worth UGX 2,856,769,923 undertaken during the Financial Year 2024/2025. The sample was selected based on stratified random sampling using Contracts Committee minutes and monthly procurement and disposal reports and the size was assessed as representative of the population of all transactions. The list of sampled transactions is contained under **Appendix 1** and the analysis of the population and sample is detailed in Table 1 below:

Table 1: Distribution of the transaction population and sample FY 2024-2025

No.	POPULATION			SAMPLE		PERCENTAGE	
	Procurement method	Value (UGX)	No	Value (UGX)	No.	No	Value
1.	Open Bidding	271,572,447	1	271,572,447	1	100.00	100
2.	Request for Quotation	2,291,620,929	44	2,279,613,172	19	43.18	99.48

No.	POPULATION			SAMPLE		PERCENTAGE	
	Procurement method	Value (UGX)	No	Value (UGX)	No.	No	Value
3.	Force Account	1,279,654,352	34	258,884,304	3	8.82	20.23
4.	Direct Procurement	22,500,000	1	22500000	1	100.00	100
5.	Micro Procurement	475,464,368	282	24,200,000	1	0.35	5.09
TOTAL		4,340,812,096	362	2,856,769,923	25	6.91	65.81

Source: Quarterly and Monthly reports submitted to the Authority

1.4. Audit Methodology

The auditors examined records and documents for each sampled procurement transaction and obtained relevant and sufficient evidence to derive the audit conclusions. This involved a review of the Entity's procurement/disposal planning, initiation, bidding, evaluation, contract placement and management. At the end of the documents review, a physical verification was undertaken to ascertain the level of contractual delivery and fitness for purpose.

During the audit, the auditors held interviews with the staff from the Procurement and Disposal Unit (PDU), Contracts Committee, Internal Audit and User Departments where necessary, for obtaining crucial qualitative information about the internal control system and processes in place.

The audit commenced on 1st December 2025 and a debrief meeting to discuss preliminary findings was held with the Entity management and staff on 5th December 2025 before the audit team could embark on preparation of the management letter. The management letter was sent to the Entity on 11th March 2026 with a request to submit a Management Response by 16th March 2026 which was submitted on 19th March 2026. The exit meeting was held on 27th March 2026 at PPDA Head Office in Kampala.

1.5. Procurement Structures

The key players in the procurement structure at Mityana District Local Government included the Chief Administrative Officer (CAO) as Accounting Officer, the Contracts Committee (CC), the Procurement and Disposal Unit (PDU) and the User Departments. The Authority found that the Entity's procurement structures were functional at the time of Audit.

1. Accounting Officer

Section 28 of the PPDA Act, Cap. 205 gives the Accounting Officer the overall responsibility for the successful execution of procurement, disposal and contract management in the Procuring and Disposing Entity. The Chief Administrative Officer (CAO), Ms. Edith Mutabazi was designated as the Accounting Officer of the Entity for financial year 2024/2025.

2. Composition of the Contracts Committee

Section 29 (1) and (2) of the PPDA Act Cap. 205 and the PPDA (Amendment of Schedule 4) Instrument, 2023 provides that a Contracts Committee of a Procuring and Disposing Entity shall be composed of a chairperson; a maximum of three other members, one of whom shall be a

lawyer, except for a Contracts Committee of a Local Government, where the members may not include a lawyer; and the secretary to the Contracts Committee and the committee shall be approved by the Permanent Secretary/Secretary to the Treasury.

During the period under review, the Entity's Contracts Committee was fully constituted in accordance with Schedule four of the PPDA Act, Cap. 205 as indicated in Table 2 below:

Table 2: Contracts Committee for the FY 2024-2025

No.	Name	Job Title	Position on Committee	Date of Appointment
1.	Mr. Daniel Seremba	District Production Officer	Chairperson	22 th August 2024
2.	Mr. Yasin Bbira	District Natural Resources Officer	Secretary	10 th October 2022
3.	Mr. Robert Seruwu	Town Clerk (Small Town)	Member	10 th December 2024
4.	Ms. Aisha Namulema Katongole	Senior Environment Health Officer	Member	22 th November 2023
5.	Mr. Brian Mwanje	Assistant Engineering Officer	Member	22 th November 2023

3. Staffing of the Procurement and Disposal Unit

The Procurement and Disposal Unit was fully staffed during the period under review in accordance with Section 32 of the PPDA Act, Cap. 205 as indicated in Table 3 below:

Table 3: Staff in the Procurement and Disposal Unit

No.	Name	Position	Qualification	Date of appointment
1.	Mr. Patrick Lumansi	Senior Procurement officer	<ul style="list-style-type: none"> Bachelor of Commerce (Procurement and Supply Management) Postgraduate Diploma Procurement Logistic Management 	28 th October 2025
2.	Ms. Mariam Mulungi	Procurement Officer	Bachelor of Procurement and Logistics	20 th June 2025

CHAPTER TWO: FINDINGS AND RECOMMENDATIONS

2.1 COMPLIANCE WITH THE GENERAL PROVISIONS OF THE PPDA ACT, CAP. 205 AND PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS REGULATIONS 2014 AND 2023 WITH REGARD TO THE PERFORMANCE OF THE PROCUREMENT STRUCTURES AND CONDUCT OF PROCUREMENT AND DISPOSAL PROCESSES.

2.1.1 Failure to fully implement 38.46% of the previous audit recommendations

Section 10 (1) (a) of the PPDA Act, Cap. 205 provides that; where there is persistent breach of this Act or regulations or guidelines made under this Act, the Authority may direct the concerned Procuring and Disposing Entity to take such corrective action as may be necessary in the circumstances, to rectify the breach.

Mityana District Local Government was issued an audit report for the Financial Year 2022/2023 on 2nd July 2024. Out of 13 recommendations made, 8 recommendations (61.54%) were implemented, while 3 recommendations (23.08%) were partially implemented and 2 recommendations (15.38%) were not implemented. Table 4 below indicates recommendations that were not implemented and those that were partially implemented:

Table 4: Implementation of Previous Audit Recommendations

No.	Recommended Action	Implementation Status	Management Responses
1.	The Accounting Officer and management should ensure that the Entity undertakes disposal in line with Section 28 (h) of the PPDA Act, Cap. 205	Partially implemented	<i>The disposal was conducted with a disposal advertisement placed on 30th April 2025</i> Authority's comment: Noted the Entity's response with a disposal notice in the New Vision of 30 th April 2025; however, there were no procedural records to confirm the disposal process which include Contracts Committee approvals and transfer documents of the items disposed of.
2.	The Accounting Officer and management should prevail over Heads of User Departments to ensure that Contract Managers are appointed and carry out their functions in accordance with Regulation 52 of the PPDA (Contracts) Regulations, 2023	Partially implemented	<i>Management acknowledged the Authority's observation and explained that the Heads of User Departments will always be tasked to appoint Contract Managers whenever a contract in their respective plan is signed.</i>

3.	The HPDU should ensure that User Departments prepare comprehensive work plans and all intended items are included on the plan. In the event that amendments are made to the procurement plan, the Head, Procurement and Disposal Unit should update the procurement plan in order to facilitate orderly execution of annual procurement activities in accordance with Regulation 4 of the PPDA (Procurement Planning) Regulations, 2023	Partially Implemented	<p><i>Management noted the Authority's observation and explained that this was in place</i></p> <p>Authority's comment: Noted the Entity's response; however, there were re-occurrences with some of the procurements carried out outside the procurement plan</p>
4.	The HPDU should maintain all procurement records on file in accordance with Section 33 (o) of the PPDA Act, Cap. 205	Not Implemented	<p><i>Management acknowledged the Authority's observation and explained that the Entity was working towards full implementation of the recommendations</i></p>
5.	The Contract Manager should carry out their functions in accordance with Regulation 52 of the PPDA (Contracts) Regulations, 2023	Not Implemented	<p><i>Management acknowledged the Authority's observation and explained that the Contract Managers have been tasked to intensify supervision and make progress reports, with copies given to key stakeholders.</i></p>

Implication

Failure to implement audit recommendations hinders performance improvement of the Entity's procurement and disposal function and exposes the Entity to procurement risks such as repeat findings, escalated scrutiny, fraud, loss and leakage as well as loss of value for money.

Recommendation

The Accounting Officer should:

- i) Prepare and submit to PPDA a time-bound implementation action plan to address the five outstanding recommendations from the FY 2022/2023 procurement audit report (issued 2nd July 2024), clearly indicating specific corrective actions, responsible officers, deadlines, and evidence to be provided for each partially implemented and not implemented recommendation and provide for timelines; and
- ii) Task the Internal Auditor to follow up and ensure full implementation of the Authority's audit recommendations in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205.

2.1.2 Failure to adhere to reporting timelines

Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023 provides that a Procuring and Disposing Entity shall for each month, using the format of Form 2 of the

Schedule, submit to the Authority, by the 15th day of the following month, a report on the procurement activities undertaken by the Procuring and Disposing Entity.

The Authority found that the Entity delayed submission of the monthly procurement and disposal reports for July 2024, November 2024, February 2025 and May 2025 by an average delay of 13 working days, contrary to Regulation 15(1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023, as indicated in Table 5 below:

Table 5: Details of submission of monthly reports

No.	Month	Date received by the Authority	No of working days delayed
1.	July 2024	22 nd August 2024	5
2.	November 2024	15 th January 2025	19
3.	February 2025	21 st March 2025	6
4.	May 2025	11 th July 2025	19
Average number of days delayed			13

Implication

Failure to submit procurement monthly reports to the Authority and other relevant agencies facilitates weak oversight and accountability in the procurement function and may further lead to delayed detection of procurement and contract risks and reduced transparency and stakeholder confidence.

Management Response

Management acknowledged the Authority's observation and promised to comply.

Recommendation

The Accounting Officer should submit the monthly procurement and disposal reports to the Authority by the 15th day of the following month, in accordance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023 and through electronic submissions via the E- Reporting Link (<https://ereports.ppda.go.ug/>) as provided in Circular No. 5 of 2025.

2.1.3 Procurements Outside the Approved 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 cases of emergency situations.

The Authority found that two procurements worth UGX 198,953,990 were conducted outside the Procurement Plan contrary to Section 60 (10) of the PPDA Act, Cap. 205. The procurements are as indicated in Table 6 below:

Table 6: Procurements outside the Procurement plan

No.	Subject of Procurement	Planned value (UGX)	Management Response
1.	Supply and delivery of ICT equipment to Seeta Secondary School	159,270,000	<p><i>Management explained that the procurement was provided in the procurement plan under No.48</i></p> <p>Authority's comment: Noted the Entity's response; however, No. 48 of the procurement</p>

No.	Subject of Procurement	Planned value (UGX)	Management Response
			plan provided for the procurement of ICT equipment for St. Philip Namulamba SS worth UGX 160,000,000, which was a different beneficiary.
2.	Construction of walkway and stone masonry protection wall at Namungo Health Centre III	39,683,990	<i>Management explained that the procurement was provided in the procurement plan under No.45</i> Authority's comment: Noted the Entity's response; however, No. 45 of the procurement plan provided for the renovations work at Namungo Health Centre worth UGX 13,300,000, which was different from procurement
Total		198,953,990	

Implication

This undermined procurement planning and accountability, since the Entity undertook procurement outside the approved plan, limiting transparency and oversight over prioritisation and resource allocation.

Recommendations

1. The Accounting Officer should review and update the procurement plan on a quarterly basis to reflect any changes that may arise in accordance with Section 60 (10) of the PPDA Act, Cap. 205.
2. The Contracts Committee should in line with Section 30 (d) of the PPDA Act, Cap. 205, desist from approving procurements outside the plan.
3. Procurement and Disposal Unit should where necessary, at any time during the financial year, update the procurement plan of the Entity in accordance to Regulation 4 of the PPDA (Procurement Planning) Regulations, 2023.

2.1.4 Irregularities at evaluation

i) Failure to include a technical person on Evaluation Committee

Regulation 2 (l) of the PPDA (Evaluations) Regulations, 2023 provides that; a person appointed member of an Evaluation Committee shall have the technical skills and experience relevant for the evaluation of the procurement requirement.

The Authority found that in seven procurements worth UGX 828,805,832, the Evaluation Committees did not have technical persons including IT Specialist, Mechanical Engineer and Financial Specialist among others, contrary to Regulation 2 (l) of the PPDA (Evaluations) Regulations, 2023 as indicated in Table 7 below:

Table 7: Procurements with irregular Evaluation Committee membership

No.	Subject of procurement	Value (UGX)	PPDA Finding	Management Response
1.	Supply and delivery of 04 desktop	18,800,000	There was no member	<i>Management acknowledged the Authority's observation and</i>

No.	Subject of procurement	Value (UGX)	PPDA Finding	Management Response
	computers, 04 UPS Machines, Patient management software to Mityana hospital and 01 photocopying machine to Ssekanyonyi Town Council		specialized in Information Technology	<i>promised that going forward, an IT specialist will be included.</i>
2.	Repair of Double Cabin Reg. UG 7019M	45,570,000	The Evaluation Committee did not include a member with mechanical skills such as Mechanical Engineer.	<p><i>Management acknowledged that Authority's observation and explained that it was not possible to have the Mechanical Engineer Mr. James Batwala present because he was for a training at Metrac Mechanical Training and Advisory Center Luwero (Kakinzi) organized by MoWT.</i></p> <p>Authority's Comment: Noted the Entity's response; however, there was no documentary evidence provided to support the management response and also information on how any risks were mitigated.</p>
3.	Supply and delivery of ICT equipment to Seeta Secondary School	159,270,000	No persons with IT skills such as IT Officer and financial skills	<i>Management acknowledged the Authority's observation and promised that going forward, an IT specialist will be included.</i>
4.	Completion of Kitongo piped water system in Butayunja Sub County	135,206,878	There was no representative with financial skills such as an accountant	<i>Management acknowledged the Authority's observation and explained that it was not possible to have the District Accountant Mr. Isma Wamala present due to other commitments at MoFPED.</i>
5.	Construction of Mpirigwa- Namungo Water Supply System	379,906,900		<p>Authority's comment: Noted the Entity's response; However, the Entity had other staff with financial skills including Senior Accounts Assistants, and Accounts Assistants</p>

No.	Subject of procurement	Value (UGX)	PPDA Finding	Management Response
6.	Renovation of a five-classroom block with office and store at Kawolongojjo Primary School, Namungo Sub County	61,101,934	Borehole technician as a technical person on the Evaluation committee instead of a Civil Engineer	<i>Management noted that a Borehole Technician with a HD in civil Engineering was technical to handle the exercise.</i>
7.	Construction of a five stance VIP lined latrine at Nakwaya primary school in Kikandwa Sub County	28,950,120		Authority's comment: Noted the Entity's response; However, there was no documentary evidence of the qualifications of the Borehole Technician to qualify them for the certification in construction works
	Total	828,805,832		

Implication

This increased the risk of award of contracts to non-responsive bidders ultimately increasing the risk of failing to realise the project objectives.

Recommendation

The Contracts Committee should approve Evaluation Committees that have at least a member qualified with technical skills and experience relevant to the procurement requirement, in accordance with Regulation 2(1) and Regulation 2(2)(a) of the PPDA (Evaluations) Regulations, 2023.

ii) Failure to conduct a detailed evaluation

Regulation 15(b) of the PPDA (Evaluations) Regulations, 2023 requires a detailed evaluation of bids that are responsive under the preliminary examination and administrative compliance, in order to determine their technical responsiveness.

The Authority found that in nine procurements worth UGX 1,306,259,849, the Entity did not conduct a detailed technical evaluation, specifically failing to assess the technical personnel and their qualifications to determine technical responsiveness. The procurements are as indicated in Table 8 below:

Table 8: Procurements without detailed technical evaluation

No.	Subject of procurement	Value (UGX)
1.	Construction of a two-classroom block with office and store, supply of 36 three-seater desks, 3 teacher's table and chairs and one filing cabinet at St Kizito Namigavu Primary School in Kikandwa Sub County	120,915,190
2.	Construction of a two-classroom block with office and store, supply of 36 three-seater desks, 3 teacher's table and chairs and one filing cabinet at Namungo C/U Primary School in Namungo Sub County	117,966,488
3.	Construction of a two-classroom block with office and store, supply of 36 three-seater desks, 3 teacher's table and chairs and one filing cabinet	115,374,264

No.	Subject of procurement	Value (UGX)
	at Mwererwe C/U Primary School in Bulera Sub County	
4.	Construction of a two-classroom block with office and store, supply of 36 three-seater desks, 3 teacher's table and chairs and one filing cabinet at Kyamanyoli C/U Primary School in Kalangaalo Sub County	114,623,666
5.	Construction of Mpirigwa- Namungo Water Supply System	379,906,900
6.	Completion of Kitongo piped water system in Butayunja Sub County	135,206,878
7.	Fencing of Namungo Seed Secondary School Phase one	101,894,529
8.	Renovation of a five-classroom block with office and store at Kawolongojjo Primary School, Namungo Sub County	61,101,934
9.	Supply and delivery of ICT equipment to Seeta Secondary School	159,270,000
Total		1,306,259,849

Implication

Failure to conduct a detailed technical evaluation exposed the Entity to the risk of award of contracts to firms with inadequate technical competences to execute the required works.

Management Response

Management noted the Authority's observation and explained that detailed technical evaluation was conducted by considering the evidence of satisfactory contract performance on works of a similar nature and volume from previous clients for at least the last three 3 years 2021/22, 2022/23 and 2023/2024; qualification and competence of key personnel such as Project Manager, Foreman, Environmentalist Officer and Social Development Officer and Foreman Mechanical; and evidence of adequate finance to carry out works of at least 50% of the contract price.

Authority's comment: Noted the Entity's response; however, there was no documentary evidence provided i.e., evaluation sheets on the detailed evaluation of technical personnel.

Recommendation

Evaluation Committees should conduct detailed technical evaluation of bids including the personnel, their qualifications and experience in line with the criteria stated in the bidding document and in accordance with Regulation 15 of the PPDA (Evaluation) Regulations, 2023.

iii) Failure to sign the evaluation report

Regulation 4 (15) and 12 (3) of the PPDA (Evaluation) Regulations, 2023 provides that; every page of an evaluation report shall be signed by all the members of the Evaluation Committee and where a member of the Evaluation Committee does not or is not able to sign the report, the member shall, in writing, give reasons why he or she did not or was not able to sign the report

The Authority found that in six procurements worth UGX 779,382,093, some Evaluation Committee members did not sign the Evaluation report as indicated in Table 9 below:

Table 9: Procurements with Evaluation Report not signed by members

No.	Subject	Amount (UGX)	PPDA Findings
1.	Completion of Kitongo piped water system in Butayunja Sub	135,206,878	Three of the seven members of the Evaluation Committee i.e., Mr.

No.	Subject	Amount (UGX)	PPDA Findings
	County		James Ssonko, Mr. Isma Wamala and Mr. Magala Mukiibi, did not sign the evaluation report.
2.	Construction of Mpirigwa-Namungo Water Supply System	379,906,900	Two of the seven members of the Evaluation Committee i.e., Mr. Isma Wamala and Mr. Magala Mukiibi (Senior Assistant Secretary), did not sign the evaluation report.
3.	Construction of a five stance VIP lined latrine at Nakwaya primary school in Kikandwa Sub County	28,950,120	One of the four members of the Evaluation Committee i.e., Mr. Kibalama Robert (Accountant)
4.	Supply and delivery of 04 desktop computers, 04 UPS Machines, Patient management software to Mityana hospital and 01 photocopying machine to Ssekanyonyi Town Council	18,800,000	One of the four members of the Evaluation Committee i.e., Mr. Mpagi Ronald (Accountant)
5.	Fencing of Namungo Seed Secondary School Phase one	101,894,529	One of the six members of the Evaluation Committee i.e., Mr. Magala Mukiibi (Senior Assistant Secretary), did not sign the evaluation report.
6.	Construction of a two-classroom block with office and store, supply of 36 three-seater desks, 3 teacher's table and chairs and one filing cabinet at Kyamanyoli C/U Primary School in Kalangaalo Sub County	114,623,666	
Total		779,382,093	

Implications

- This undermined the integrity and accountability of the evaluation process, since the evaluation report could not be fully attributed to all Evaluation Committee members and it was difficult to confirm collective ownership of the conclusions and recommendations.
- This also increased the risk of disputes, manipulation or undetected errors in the evaluation outcomes, and exposed the Entity to complaints, audit queries and possible cancellation/nullification of the procurement proceedings for failure to comply with the prescribed evaluation documentation requirements.

Management response

Management acknowledged the Authority's observation and explained that some of the members did not attend the meeting and those who attended, have been recalled to sign the reports.

Authority's comment: Noted the Entity's response; however, there was no written documentation from the Evaluation Committee members expressing in writing, the reasons for the failure to attend the evaluation meetings and signing reports.

Recommendation

Chairpersons, Evaluation Committees should, follow-up with a member on the Evaluation Committee who does not sign the report, to express in writing, with reasons why he or she did not or was not able to sign the report in accordance with Regulation 4 (15) of the PPDA (Evaluation) Regulations, 2023.

2.1.5 Low bidder participation

Regulation 20 (1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023 provides that procurement using the quotation method shall be by selection of bidders using a shortlist which shall have at least six providers.

The Authority found that, on average, two bids were received in 12 procurements worth UGX 1,173,881,652, yet the Entity had shortlisted at least six bidders under quotation method with the approval of the Contracts Committee. This reduced competition and value for money, contrary to Section 48 and 49 of the PPDA Act, Cap. 205 for the procurements indicated in Table 10 below:

Table 10: Procurements with a low bidder participation

No.	Subject of procurement	Method of Procurement	Value (UGX)	No. of shortlisted bidders	No. of bids received
1.	Completion of Kitongo piped water system in Butayunja Sub County	Quotation	135,206,878	6	1
2.	Construction of Mpirigwa-Namungo Water Supply System	Quotation	379,906,900	6	2
3.	Construction of walkway and stone masonry protection wall at Namungo Health Centre III	Quotation	39,683,990	10	1
4.	Fencing of Namungo Seed Secondary School Phase one	Quotation	101,894,529	24	2
5.	Construction of a two-classroom block with office and store, supply of 36 three-seater desks, 3 teacher's table and chairs and one filing cabinet at Kyamanyoli C/U Primary School in Kalangaalo Sub County	Quotation	114,623,666	24	2
6.	Renovation of a five-classroom block with office and store at Kawolongojjo Primary School, Namungo Sub County	Quotation	61,101,934	10	3
7.	Supply and delivery of ICT equipment to Seeta Secondary School	Quotation	159,270,000	6	2
8.	Repair of Double Cabin Reg. UG 7019M	Quotation	45,570,000	6	2
9.	Construction of a slaughter slab in Ssekanyonyi Town Council	Quotation	34,823,605	11	2
10.	Supply and delivery of 04	Quotation	18,800,000	6	2

No.	Subject of procurement	Method of Procurement	Value (UGX)	No. of shortlisted bidders	No. of bids received
	desktop computers, 04 UPS Machines, Patient management software to Mityana hospital and 01 photocopying machine to Ssekanyonyi Town Council				
11.	Construction of a four stance VIP Latrine with a bathroom and Urinal at Nabbaale SMU Regional CLC in Bbanda T/ C	Quotation	28,200,150	6	2
12.	Supply and delivery of School Science Kits and Laboratory Reagents to Seeta Secondary School	Quotation	54,800,000	6	1
Total			1,173,881,652		

Implications

- This undermined the objective of the quotation method and reduced the Entity's ability to secure value for money, since the limited bidder response (an average of two bids) constrained price and quality competition despite a larger approved shortlist.
- This also increased the risk of inflated prices, collusion, and repeated awards to a narrow pool of providers.

Management Response

Management acknowledged the Authority's observation and promised to comply with the recommendations.

Recommendations

The Accounting Officer should:

- Direct the Head, Procurement and Disposal Unit to strengthen competition under the quotation method by:
 - Conducting market engagement to confirm supplier availability and capacity before issuing invitations; and
 - Reviewing and addressing factors that limit participation (e.g., restrictive specifications, short response periods, unclear requirements).
- Where bidder response remains low, document the reasons and consider an alternative procurement method or re-invitation in line with Sections 48 and 49 of the PPDA Act, Cap. 205, to enhance competition and value for money.

2.2 COMPLIANCE OF THE ENTITY'S DISPOSAL PROCESS WITH THE PROVISIONS OF THE PPDA ACT, CAP. 205 AND PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS REGULATIONS, 2023

2.2.1 Failure to dispose of obsolete items recommended for disposal

Section 60 (2) (e) of the PPDA Act, Cap. 205 provides that a Procuring and Disposing Entity shall plan its procurement and disposal in a rational manner and in particular shall integrate the disposal of assets, both listed and unlisted, in its assets register as well as in its income and expenditure budget.

A review of the Board of Survey report for the Financial Year 2023/2024 dated 30th August 2024, revealed that the same obsolete assets were raised in the procurement and disposal audit report issued to the Entity on 2nd July 2024. Notably, no action had been taken to implement the Authority's previous recommendations for the assets indicated in Table 11 and Figure 1 below:

Table 11: Items recommended for disposal but not disposed of

No.	Asset Description	Quantity	Location	Management Response
1.	Grader Changlin 713	1	District Headquarter	<i>To be re-advertised</i>
2.	Grader Komatsu	1	District Headquarter	<i>Disposed on 10th June 2025</i>
3.	Wheelloader Komatsu WA 180	1	District Headquarter	<i>To be re-advertised</i>
4.	Motor vehicle Ford Ranger Reg. No. UG 1241R	1	District Headquarter	<i>Disposed on 10th June 2025</i>
5.	Motor vehicle Ford Ranger Reg. No. UG 2701R	1	District Headquarter	<i>Disposed on 10th June 2025</i>
6.	Motor vehicle JMC Reg. No 0003-079	1	District Headquarter	<i>Disposed on 10th June 2025</i>
7.	Nissan Hardbody X37 Reg. No 4091M	1	Mityana General Hospital	<i>Disposed on 10th June 2025</i>
8.	Nissan Hardbody X37 Reg. No 4077R	1	Kyantungo HC IV	<i>Disposed on 10th June 2025</i>
9.	FAW dump truck Reg. No. UG 0002-079	1	Busunju Town Council	<i>Disposed on 10th June 2025</i>
10.	Tata Lorry	1	St Joseph Kakindu S. S	<i>Retained by school Authority</i>
11.	Nissan hardbody Reg. No LG 0002-68	1	District Headquarter	<i>Disposed on 10th June 2025</i>
12.	Motor cycle Yellow BMK80	1	District Headquarter	<i>Disposed on 10th June 2025</i>
13.	Motorcycle	3	District Headquarter	<i>To be re-advertised</i>
14.	Crown Generator	1	DATIC	<i>Disposed on 10th June 2025</i>

No.	Asset Description	Quantity	Location	Management Response
15.	Tractor Futon	1	District Headquarter	<i>To be re-advertised</i>
16.	Tractor Trailer	1	DATIC	<i>Disposed on 10th June 2025</i>
17.	Water pump with trailer	1	DATIC	<i>Disposed on 10th June 2025</i>
18.	Automatic voltage stabilizer	1	Mityana General Hospital	<i>To be re-advertised</i>
19.	Deep freezer fridge	1	Mityana General Hospital	<i>To be re-advertised</i>
20.	RCWA2E/G Fridge	3	Mityana General Hospital	<i>To be re-advertised</i>
21.	Grass mowers	3	Mityana General Hospital	<i>To be re-advertised</i>

During physical verification at Mityana District Headquarter, obsolete assets due for disposal were identified as shown in Figure 1 below:

Figure 1: Obsolete items parked at Mityana District Headquarters



Some of the obsolete items parked at Mityana District Headquarters as at 1st December 2025

Implication

This resulted into continued holding of obsolete assets, leading to avoidable storage and maintenance costs, reduced accountability for public assets, and increased risk of loss, misuse, deterioration or vandalism.

Authority's comment: Noted the Entity's responses in Table 11 above; however, documentation to support the management responses was not provided with exception of the Disposal Notice of 30th April 2025 in the New Vision newspaper publication.

Recommendations

1. The Accounting Officer should:
 - i) Prepare and submit to the Authority the Disposal Plan including all assessed and verified items for disposal in accordance with Section 60 (1) and (2) (c) of the PPDA Act, Cap. 205; and
 - ii) Dispose of the valued items recommended for disposal, with justification, using the methods in Section 95 of the PPDA Act, Cap. 205.
2. The Head, Procurement and Disposal Unit should maintain and archive disposal records in accordance with Section 33 (o) of the PPDA Act, Cap. 205.
3. User Departments should initiate the disposal process by making a request for disposal on items recommended for disposal after the Board of Survey with the approval by Accounting Officer in accordance with Regulation 3 of the PPDA (Disposal of Public Assets) Regulations, 2023.

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

2.3.1 Non-adherence to the Environmental, Social, Health, Safety Safeguards

Regulation 52 of the PPDA (Contracts) regulations, 2023 provides that a Contract Manager shall make certain that the provider performs the contract in accordance with the terms and conditions specified in the contract.

The Authority found that the District Environment Officer and the District Community Development Officer did not prepare reports on implementation of the Environmental, Health and Social safeguards (ESHS), yet a total provision worth UGX 5,540,000 was made in the bills of quantities for the 12 contracts worth UGX 901,394,400 as indicated in Table 12 below:

Table 12: Procurements without ESHS reports

No.	Subject of procurement	Value (UGX)	PPDA Finding
1.	Completion of Kitongo piped water system in Butayunja Sub County	135,206,878	No detailed report with pictorial evidence on the implementation of the ESHS aspects worth UGX 760,000 provided for in the contractor's bill of quantities (BOQs) for the planting trees at selected points within the project area. Tree species and quantity were not specified in the BOQs. Note: The social and health safeguards were not provided for, including HIV/Aids awareness and prevention for the site workers
2.	Completion of a two classroom block at Kabayenga SDA Primary School in Maanyi Sub County	37,452,020	No detailed report with pictorial evidence on the implementation of the ESHS aspects worth UGX 100,000 provided for in the contractor's bill of quantities (BOQs) for the planting fruit trees and paspalum at selected points within the project area.
3.	Construction of walkway and stone masonry protection wall at Namungo Health Centre III	39,683,990	No detailed report with pictorial evidence on the implementation of the following ESHS aspects worth UGX 850,000 provided for in the contractor's bill of quantities: <ul style="list-style-type: none"> • Labeling of the project with HIV awareness and COVID message; and • Purchase and plant 10 fruit and shed trees, until they mature and are established, as will be directed by the Environment Officer.
4.	Fencing of Namungo Seed	101,894,529	No detailed report with pictorial evidence

No.	Subject of procurement	Value (UGX)	PPDA Finding
	Secondary School Phase one		<p>on the implementation of the following ESHS aspects worth UGX 580,000 provided for in the contractor's bill of quantities:</p> <ul style="list-style-type: none"> • Planting of 20 fruit and shed trees as will be instructed by the Environmental Officer; and • Labeling of the project with signboard with metallic stand and wooden boards. Wording shall be provided by the client
5.	Construction of a two-classroom block with office and store, supply of 36 three-seater desks, 3 teacher's table and chairs and one filing cabinet at Mwererwe C/U Primary School in Bulera Sub County	115,374,264	<p>No detailed report with pictorial evidence on the implementation of the following ESHS aspects worth UGX 440,000 provided for in the contractor's bill of quantities:</p> <ul style="list-style-type: none"> • Planting of fruit trees and pasperum round the projects; and • Labelling of project as per engineer's specifications <p>Note: The tree species and quantity; and the paspalum area coverage (eg M3) were not specified in the BOQs. The Engineer's specifications for the label were not on file to find out whether the social and health aspects were incorporated</p>
6.	Construction of a two-classroom block with office and store, supply of 36 three-seater desks, 3 teacher's table and chairs and one filing cabinet at St Kizito Namigavu Primary School in Kikandwa Sub County	120,915,190	<p>No detailed report with pictorial evidence on the implementation of the following ESHS aspects worth UGX 1,800,000 provided for in the contractor's bill of quantities:</p> <ul style="list-style-type: none"> • Planting of fruit trees and pasperum round the projects; and • Labelling of project as per engineer's specifications <p>Note: The tree species and quantity; and the paspalum area coverage (eg M3) were not specified in the BOQs. The Engineer's specifications for the label were not on file to find out whether the social and health aspects were incorporated.</p>
7.	Construction of a two-classroom block with office and store, supply of 36 three-seater desks, 3	114,623,666	<p>No detailed report with pictorial evidence on the implementation of the following ESHS aspects worth UGX 300,000 provided for in the contractor's bill of</p>

No.	Subject of procurement	Value (UGX)	PPDA Finding
	teacher's table and chairs and one filing cabinet at Kyamanyoli C/U Primary School in Kalangaalo Sub County		<p>quantities:</p> <ul style="list-style-type: none"> • Planting of fruit trees and paspalum round the projects; and • Labelling of project as per engineer's specifications. <p>Note: The tree species and quantity; and the paspalum area coverage (eg M3) were not specified in the BOQs. The Engineer's specifications for the label were not on file to find out whether the social and health aspects were incorporated.</p>
8.	Construction of a two-classroom block with office and store, supply of 36 three-seater desks, 3 teacher's table and chairs and one filing cabinet at Namungo C/U Primary School in Namungo Sub County	117,966,488	<p>No detailed report with pictorial evidence on the implementation of the following ESHS aspects worth UGX 400,000 provided for in the contractor's bill of quantities:</p> <ul style="list-style-type: none"> • Planting of fruit trees and paspalum round the projects; and • Labelling of project as per engineer's specifications. <p>Note: The tree species and quantity; and the paspalum area coverage (eg M3) were not specified in the BOQs. The Engineer's specifications for the label were not on file to find out whether the social and health aspects were incorporated.</p>
9.	Construction of a five stance VIP lined latrine at Nakwaya primary school in Kikandwa Sub County	28,950,120	<p>No detailed report with pictorial evidence on the implementation of the following ESHS aspects worth UGX 450,000 provided for in the contractor's bill of quantities:</p> <ul style="list-style-type: none"> • Planting grass and selected trees; and • HIV/AIDS mitigation. <p>Note: The tree species and quantity; and the grass type and its area coverage (eg M3) were not specified in the BOQs.</p>
10.	Construction of a five stance VIP lined latrine with a bathroom at Naluggi primary school in Kalangaalo S/County	26,303,500	<p>No detailed report with pictorial evidence on the implementation of the following ESHS aspects worth UGX 160,000 provided for in the contractor's bill of quantities:</p> <ul style="list-style-type: none"> • Planting grass and selected trees; and • HIV/AIDS mitigation measures. <p>Note: The tree species and quantity; and the grass type and its area coverage (eg</p>

No.	Subject of procurement	Value (UGX)	PPDA Finding
			M3) were not specified in the BOQs.
11.	Construction of a slaughter slab in Ssekanyonyi Town Council	34,823,605	No detailed report with pictorial evidence on the implementation of the following ESHS aspects worth UGX 760,000 provided for in the contractor's bill of quantities: <ul style="list-style-type: none"> • Labeling of the project with HIV awareness message; • Planting of 10 trees; and • Planting of paspalum around the structure 46-sm.
12.	Construction of a four stance VIP Latrine with a bathroom and Urinal at Nabbaale SMU Regional CLC in Bbanda T/ C	28,200,150	No detailed report with pictorial evidence on the implementation of the following ESHS aspects worth UGX 300,000 provided for in the contractor's bill of quantities: <ul style="list-style-type: none"> • Labeling of the project with HIV awareness message; • Plant grass and selected trees; and • HIV/AIDS mitigation measures. Note: The tree species and quantity; and the grass type and its area coverage (eg M3) were not specified in the BOQs.
Total		901,394,400	

Implication

This exposed the project to risk of causing environmental degradation and endangering lives of workers and the communities, and unaccounted for expenditure.

Management Response

Management noted the Authority's responses and explained that the environmental compliance and mainstreaming reports were available, but with no pictorial evidence. Therefore, the Natural Resources Officer and District Community Development Officer were instructed to include pictorial evidence in every ESHS report.

Authority's comment: Noted the Entity's response; however, no ESHS reports were provided for verification.

Recommendations

1. The Accounting Officer should always task the District Environment Officer and the District Community Development Officer to prepare progress reports with pictorial evidence on the implementation of ESHS aspects.
2. The Contract Managers should task the contractors to meet their contractual obligations as stipulated in the contracts, including the contractor's adherence to environmental, health and

social safeguard measures and its compliance in accordance with Regulation 52 of the PPDA (Contracts) regulations, 2023.

2.3.2 Lack of Contract Management Records

Section 44(1) of the PPDA Act, Cap. 205 provides that a Procuring and Disposing Entity shall maintain records on its procurement and disposal proceedings for a period of seven years from the date of a decision to terminate the procurement or disposal action, or the date of the contract completion, whichever comes later, except where a contract is ongoing or is challenged, in which case, the records shall be kept for an additional year after the completion of the contract or the settlement of the dispute, whichever comes earlier.

The Authority found that the Procurement and Disposal Unit did not maintain contract management records on procurement action files for 16 contracts worth UGX 1,713,495,423, contrary to Section 44 (1) of the PPDA Act, Cap. 205, as indicated in Table 13 below:

Table 13: Procurements with missing contract management records

No.	Subject of procurement	Value (UGX)	Missing contract management records
1.	Supply, delivery, installation and commissioning of medical equipment for 17 Health Centres IIIs - Lot 1	271,572,447	<ul style="list-style-type: none"> • Letter of approval by the Accounting Officer in respect to the User Department request dated 1st December 2025 for the use of UGX 10,650,000 to procure three microscope binoculars. • Contract management plan (Form 49)
2.	Completion of a two classroom block at Kabayenga SDA Primary School in Maanyi Sub-County	37,452,020	<ul style="list-style-type: none"> • Progress reports with pictorial evidence of the works executed. • Payment details, including vouchers and purchase orders. • Contract management plan (Form 49).
3.	Construction of walkway and stone masonry protection wall at Namungo Health Centre III	39,683,990	<ul style="list-style-type: none"> • Site Investigation Report(s) as stated under GCC 17.1 of the contract. • Progress reports with pictorial evidence of the works executed. • Payment details, including vouchers and purchase orders for Payment Certificate 1 worth UGX 32,118,436 dated 19th June 2025. • Contract management plan (Form 49).
4.	Fencing of Namungo Seed Secondary School, Phase one	101,894,529	<ul style="list-style-type: none"> • Progress reports from the Contract Manager, including the daily worksheets as indicated in the appointment. • Payment details including vouchers and purchase orders for Payment Certificate 1 worth UGX 32,118,436 dated 19th March 2025. • Contract management plan (Form 49).

No.	Subject of procurement	Value (UGX)	Missing contract management records
5.	Construction of a two-classroom block with office and store, supply of 36 three-seater desks, 3 teacher's table and chairs and one filing cabinet at Mwererwe C/U Primary School in Bulera Sub County	115,374,264	<ul style="list-style-type: none"> • Payment details including vouchers and purchase orders for Payment certificates worth UGX 60,847,994 & UGX 43,146,796 and the payment details for the outstanding balances. • Record of attendance for the site meeting held on 17th February 2025 at the construction site of Mwerere C/U Primary School in Bulera S/C. • Contract management plan (Form 49).
6.	Construction of a two-classroom block with office and store, supply of 36 three-seater desks, 3 teacher's table and chairs and one filing cabinet at St Kizito Namigavu Primary School in Kikandwa Sub County	120,915,190	<ul style="list-style-type: none"> • Payment details including vouchers and purchase orders for payment certificate 1 worth UGX 109,028,612. • Contract management plan (Form 49).
7.	Construction of a two-classroom block with office and store, supply of 36 three-seater desks, 3 teacher's table and chairs and one filing cabinet at Kyamanyoli C/U Primary School in Kalangaalo Sub County	114,623,666	<ul style="list-style-type: none"> • Payment details including vouchers and purchase orders for Payment certificate 1 worth UGX 103,355,577. • Contract management plan (Form 49).
8.	Renovation of a five-classroom block with office and store at Kawolongojjo Primary School, Namungo Sub County	61,101,934	<ul style="list-style-type: none"> • Payment details including vouchers and purchase orders for Payment certificate 1 worth UGX 57,995,057 of 17th June 2025. • Contract management plan (Form 49).
9.	Supply and delivery of ICT equipment to Seeta Secondary School	159,270,000	<ul style="list-style-type: none"> • Payment details including invoice, delivery notes from the supplier and payment vouchers. • Verification report. • Contract management plan (Form 49).
10.	Repair of Double Cabin Reg. UG 7019M	45,570,000	<ul style="list-style-type: none"> • Terms of reference for the repair. • Specifications for the supplies. • Contract agreement. • Appointment of contract manager. • Contract management plan (Form 49).

No.	Subject of procurement	Value (UGX)	Missing contract management records
11.	Construction of a slaughter slab in Ssekanyonyi Town Council	34,823,605	<ul style="list-style-type: none"> Progress reports with pictorial evidence of the works executed. Contract management plan (Form 49).
12.	Purchase of one (1) acre piece of land for garbage disposal in Busunju Town Council	22,500,000	<ul style="list-style-type: none"> Signed Contract. Payment details to the land owner, Mr. Gregory Ssebugwawo. Copy of Title on transfer to Busunju Town Council from Mr. Gregory Ssebugwawo. Contract management plan (Form 49).
13.	Supply and delivery of 04 desktop computers, 04 UPS Machines, Patient management software to Mityana hospital and 01 photocopying machine to Ssekanyonyi Town Council	18,800,000	<ul style="list-style-type: none"> Purchase order. Delivery note, goods received note. Payment vouchers. Verification reports. Contract management plan (Form 49).
14.	Supply and delivery of School Science Kits and Laboratory Reagents to Seeta Secondary School	54,800,000	<ul style="list-style-type: none"> Purchase Order / Contract. Payment details including vouchers and purchase orders. Appointment of contract manager. Contract management plan (Form 49).
15.	Completion of Kitongo piped water system in Butayunja Sub County	135,206,878	Contract management plan (Form 49).
16.	Construction of Mpirigwa- Namungo Water Supply System	379,906,900	
Total		1,713,495,423	

Implications

- Lack of progress reports casted doubt on whether contracts were executed in accordance with contractual requirements and terms and conditions.
- Failure to maintain payment records was a sign of non-transparency and weaknesses in the internal controls that illustrates an ineffective accountability system within the Entity.
- Without a contract management plan the Entity could not effectively manage, monitor and report on contractor performance.

Management Response

Management noted the Authority's observation and explained that the documents were on file with payment records on IFMS.

Authority's comment: Noted the Entity's response; however, the documents in Table 13 above that include printouts of payment vouchers and IFMS payment register were not provided for verification.

Recommendations

1. The Head, Procurement and Disposal Unit should liaise with User Departments, Engineering Department and Finance Department for copies of all documentation relating to a procurement and archive them in accordance with Section 44 (1) of the PPDA Act, Cap. 205.
2. The Contract Managers should:
 - i) Keep and archive all contract management records and distribute copies to key stakeholders including the Procurement and Disposal Unit as required in accordance with Regulation 52 (3) (a) (vii) of the PPDA (Contracts) Regulations, 2023; and
 - ii) Prepare Contract Management Plans using Form 49 and forward a copy to the Procurement and Disposal Unit for purposes of monitoring in accordance with Regulation 50 (3) of the PPDA (Contracts) Regulations, 2023.

2.3.3 Failure by contractors to submit work programs

GCC 36.1 of the contract provides that; the contractor shall submit the program for the works within 14 days of contract signature.

The Authority found that the contractors did not submit work programs in two procurements worth UGX 515,113,778, contrary to the provisions of contract under GCC 36.1 of the Special Conditions of Contract. It was also noted that under GCC 36.3 the Entity did not provide for the penalty on late submission of an updated program. The procurements are as indicated in Table 14 below:

Table 14: Procurements without a works program

No.	Subject of procurement	Value (UGX)
1.	Construction of Mpirigwa- Namungo Water Supply System	379,906,900
2.	Completion of Kitongo piped water system in Butayunja Sub County	135,206,878
Total		515,113,778

Implication

This led to ineffective monitoring of the sequence of tasks, timelines, resource allocation and the implementation of key project milestones hence a higher risk of laxity in contract execution.

Management Response

Management acknowledged the Authority's observation and promised to subsequently comply.

Recommendations

1. The Accounting Officer include a clause in the bidding document to penalize the contractors who fail or make late submission of work programs.
2. The Contract Managers should always task contractors to submit work programs as per the terms and conditions of the contract before contract execution in accordance with Regulation 52 (3) (ii) of the PPDA (Contracts) Regulations, 2023.

2.4 PERFORMANCE OF THE FORCE ACCOUNT MECHANISM

2.4.1 Failure to maintain records on works executed using Force Account Mechanism

Section 130 (5) (e) of the PPDA Act, Cap. 205 provides that; for the purpose of ensuring value for money in the application of the Force Account Mechanism, the Accounting Officer of a Procuring and Disposing Entity shall maintain and manage the records, equipment and supplies of the works in accordance with the Public Finance Management Act, 2015.

The Authority sampled three procurements worth UGX 258,884,304 executed by the Entity using Force Account Mechanism as detailed in Table 15 below:

Table 15: Procurements executed using Force Account Mechanism

No.	Subject of procurement	Value (UGX)
1.	Mechanised routine maintenance of Kiwawu Nsozibirye 12km road in Malangala Sub County	107,266,984
2.	Mechanised routine maintenance of Kimuli-Kalangaalo 7.3Km road in Kalangaalo Sub County	77,281,320
3.	Mechanised routine maintenance of Mpirigwa-Makooba 9km road in Namungo Sub County	74,336,000
Total		258,884,304

Notably, the Authority found the following records for road works on Kiwawu Nsozibirye, Kimuli-Kalangaalo and Mpirigwa-Makooba roads, executed using Force Account Mechanism were missing:

- 1) Procurement requisitions (Form 5) for all the supplies including fuel and lubricants, culverts and other road construction materials;
- 2) Call off orders/Purchase order, delivery notes, goods received notes (GRN) and payment details to suppliers for the culverts and other road construction materials;
- 3) Appointments of Force Account Supervisors and Force Account Managers in accordance with Regulations 5 and 6 of the PPDA (Force Account Mechanism) Regulations, 2014; and
- 4) Records of assessment on cost savings of the direct and overhead costs in use of Force Account contrary to Regulation 3 (1) of the PPDA (Force Account Mechanism) Regulations, 2014.

Implications

- Failure to maintain and manage records relating to Force Account Mechanism activities casts doubt on transparency and value for money.
- Failure to appoint Force Account Managers and Supervisors limited oversight and supervision of road works, which poses a risk of poor-quality works and potential mismanagement of resources.

Management response

Management noted the Authority's observation and explained that the records were on file.

Authority's comment: Noted the Entity's response; however, no documentation was provided for verification.

Recommendations

The Authority, therefore, recommends that:

The Accounting Officer should:

- a) Task the District Engineer to maintain all records on the implementation of Force Account Mechanism and share copies with the Procurement and Disposal Unit for filing in accordance with Section 130 (5) (e) of the PPDA Act, Cap. 205. Furthermore, the records should be made accessible efficiently whenever various mandated stakeholders require access;
- b) Implement the Force Account Mechanism in accordance to Section 130 of the PPDA Act, Cap. 205 and Regulation 3 of the PPDA (Force Account Mechanism) Regulations, 2014 with the approval by the Contracts Committee.

2.5 PROGRESS AND PERFORMANCE OF THE MICRO-SCALE IRRIGATION PROGRAM IN MITYANA DISTRICT LOCAL GOVERNMENT

Background

Government of Uganda with support from World Bank's Uganda Intergovernmental Fiscal Transfer Program for Results Additional Financing (UgIFTAF) project received funds to implement Micro Scale Irrigation Schemes to support low-income farmers. The objective was to enhance update of cost-effective micro-irrigation technology so as to improve farmer productivity and standard of living in line with the Ugandan National Irrigation policy and vision 2040.

The Micro-scale Irrigation Program supports farmers to purchase and use individual irrigation equipment through a matching grant scheme, in which the cost of the equipment is co-financed by the farmer and the Government of Uganda. The Government subsidises between 25% and 75% of the total cost of the irrigation equipment (which can be sprinkler, drip and drag hosepipe methods using either solar or petrol energy sources). The level of the subsidy varies according to the choice of the irrigation equipment/ technology selected by the farmer as indicated below:

- For solar-powered irrigation equipment, the maximum Government co-payment is 75% of the total cost of equipment and is capped at UGX 18,000,000.
- For petrol-powered irrigation equipment the maximum Government co-payment is 25% of the total cost of equipment and is capped at UGX 5,000,000.

Mityana District Local Government received funds worth UGX 502,166,240 (as indicated in the Procurement Plan received by the Authority on 31st July 2024) for the design, supply and installation of the Solar power Micro-scale irrigation systems in the Financial Year 2024-2025. The Entity initiated the procurement at an estimated cost of UGX 2,228,000,000 (various procurement requisitions of 111 sets of equipment at different estimates) with each set initiated on different dates between 30th October 2024 and 31st October 2024.

The Authority noted that out of the 188 farmers who expressed their interest, 122 farmers were eligible in the financial year 2024-2025 for the design, supply and installation of the Solar power Micro-scale irrigation systems. Notably, only 31 farmers for the total contract value worth UGX **658,769,938**, had their irrigation equipment successfully installed as indicated in Table 16 below:

Table 16: Summary and status of the procurement of microscale irrigation equipment

Level	Definition	Mityana DLG statistics by Number (FY 2024/25)
'Interested' Farmer	Those farmers who submitted an Expression of Interest (EOI) and met the basic self-assessed criteria	188
'Eligible' Farmer	Those farmers who had a farm visit and were found to meet the eligibility criteria	122
'Approved' Farmer	Those farmers who made the co-payment, provided documentary proof of their land tenure (if possible) and signed an MOU with the Local Government	31
"Installation	Those farmers who had the irrigation equipment	31

Level	Definition	Mityana DLG statistics by Number (FY 2024/25)
Accepted' Farmer	installed and the Local Government and farmer verified the equipment and installation was as per quotation and standards	
'Completed' Farmer	Those Farmers where the irrigation equipment supplier was paid by the Local Government and all paperwork is complete	31
Total of microscale irrigation kits installed and completed in FY 2024/2025		31

During the verification exercise, the Authority found that the system installed at Muwanga Harriet Robina's was operational, as shown in Figures 2 below:

Figure 2: Solar powered drag hose irrigation system at Muwanga Harriet Robina's Farm



Draghose system fully installed and operational as at 4th December 2025

2.5.1 Missing records on the Procurement Action Files

Section 44(1) of the PPDA Act, Cap. 205 provides that; a Procuring and Disposing Entity shall maintain records on its procuring and disposal proceedings for a period of seven years from the date of a decision to terminate the procurement or disposal action or the date of the contract completion.

The Authority found that the following contract management records for design, supply and installation of micro-scale irrigation systems for the 31 farmers were not on the Procurement Action File:

- i) Payment records to contractors such as payment vouchers;
- ii) Monitoring and inspection reports;
- iii) Substantial completion certificates; and
- iv) Contract management plan (Form 49).

The details of farmers with missing records are as indicated in Table 17 below:

Table 17: List of farmers with missing records on the procurement action files

No	Farmer	Lower Local Government	Contractor	Award Value (UGX)
1.	Recreation Centre Reconciliation Uganda	Kalangaalo	RNJ Power Centre Ltd	29,826,047
2.	Mulwana Elvis	Ssekanyonyi TC	RNJ Power Centre Ltd	18,763,715
3.	Irumba Henry Harison	Ssekanyonyi TC	Science Corner Engineering Limited	21,772,400
4.	Nyanzi Benedicto	Banda TC	Rima (EA) Ltd	20,266,400
5.	Muyingo Wokulira Emmanuel	Kikandwa	RNJ Power Centre Ltd	25,559,176
6.	Nagawa Angela	Kakindu	Rima (EA) Ltd	20,078,900
7.	Mukwaya Ibrahim	Malangala	WaterFix Engineering (U) Ltd	22,803,000
8.	Kalule John	Ttamu Division	Science Corner Engineering Limited	21,530,000
9.	Agaba Godfrey	Busimbi Division	Rima (EA) Ltd	18,933,400
10.	Kabengano Mary	Kakindu	Rima (EA) Ltd	19,651,900
11.	Kalyango Juliet	Namungo	Rima (EA) Ltd	21,827,000
12.	Busuulwa Jude	Ssekanyonyi TC	WaterFix Engineering (U) Ltd	20,948,000
13.	Wagaba Vicent	Ssekanyonyi TC	Rima (EA) Ltd	20,705,900
14.	Male Anne	Ssekanyonyi TC	Rima (EA) Ltd	20,046,900
15.	Kiyemba Emmanuel	Busunju TC	Rima (EA) Ltd	21,328,000
16.	Zawedde Annet Mary	Bulera	Rima (EA) Ltd	18,092,400
17.	Namatovu Engrance	Ssekanyonyi TC	Rima (EA) Ltd	19,933,400
18.	Mukasa Ssensamba Godfrey	Namungo	Rima (EA) Ltd	20,092,400

No	Farmer	Lower Local Government	Contractor	Award Value (UGX)
19.	Matovu John Bosco	Maanyi	Rima (EA) Ltd	21,296,400
20.	Nankumba Jascent	Kikandwa	Rima (EA) Ltd	14,057,900
21.	Nakitende Annet	Kikandwa	Rima (EA) Ltd	26,683,000
22.	Ssewava Mubiru Richard	Bulera	Rima (EA) Ltd	26,387,900
23.	Muwanga Harriet Robina	Kikandwa	Science Corner Engineering Limited	22,030,000
24.	Mponye Robert	Busimbi Division	Rima (EA) Ltd	21,206,900
25.	Male Ronald	Namungo	Rima (EA) Ltd	18,240,400
26.	Nansasi Ritah	Butayunja	Rima (EA) Ltd	19,351,900
27.	Ssemajwali Yawe	Butayunja	Rima (EA) Ltd	19,753,900
28.	Nassali Faridah	Busunju TC	Rima (EA) Ltd	19,088,400
29.	Kisitu Walusimbi Patrick	Ttamu Division	Rima (EA) Ltd	27,035,400
30.	Ibingira Charles Benstons	Bulera	Rima (EA) Ltd	19,705,000
31.	Magala Ibrahim Kinene	Namungo	Rima (EA) Ltd	21,773,900
	Total			658,769,938

Source: The Entity's Management Response received by the Authority on 19th March 2026

Implications

- Failure to maintain payment records was a sign of non-transparency and weaknesses in the internal controls that illustrates an ineffective accountability system within the Entity.
- Lack of monitoring and supervision reports casted doubt on whether contracts were executed in accordance with contractual requirements and terms and conditions.
- Without a contract management plan the Entity could not effectively manage, monitor and report on contractor performance.

Management Response

Management noted the Authority's observation and explained that the monitoring and inspection reports; and completion certificates were on file. Management acknowledged that Contract Management Plan Form 49 were not prepared and therefore, Contract Managers were to be tasked to make use of Form 49.

Authority's comment: Noted the Entity's response; However, the documentation was not provided for verification. Additionally, six farmers i.e., Recreation Centre Reconciliation Uganda, Mulwana Elvis, Irumba Henry Harison, Nyanzi Benedicto, Musingo Wokulira Emmanuel and Nagawa Angela, were not on the Best Evaluated Bidder Notice displayed on 16th December 2024; and the procedural documentation including confirmation of availability of funding, record of issue, record of receipt record of opening, Contracts Committee approvals and Notice of the Best Evaluated Bidder were not provided for verification.

Recommendations

1. The Head, Procurement and Disposal Unit should liaise with Production Department and Finance Department for copies of all documentation relating to the establishment of 31 microscale irrigation schemes and archive on the procurement action file in accordance with Section 44 (1) of the PPDA Act, Cap. 205.
2. The Contract Managers should:
 - i. Keep and archive all contract management records and distribute copies to key stakeholders including the Procurement and Disposal Unit as required in accordance with Regulation 52 (3) (a) (vii) of the PPDA (Contracts) Regulations, 2023; and
 - ii. Prepare Contract Management Plans using Form 49 and forward a copy to the Procurement and Disposal Unit for purposes of monitoring in accordance with Regulation 50 (3) of the PPDA (Contracts) Regulations, 2023.
3. The Procurement and Disposal Unit should maintain all documentation relating to the establishment of 31 microscale irrigation schemes on the procurement action file, in accordance with Section 44(1) of the PPDA Act, Cap. 205.

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

This section will present graphically the scores per area assessed under different audit objectives.

3.1 Overall Audit Conclusion

The performance of Mityana District Local Government for the Financial Year 2024/2025 was **Moderately Satisfactory** with overall weighted average risk rating of **50.13%**.

The risk rating is as in Table 18 below:

Table 18: Risk rating Table

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

3.2 Entity's risk assessment

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 19 below:

Table 19: Risk Computation

Risk Category	No.	No.%	Value (UGX)	Value %	Weights	Total Average	
						By No.	By Value
High	4	16.00	141,670,000	4.96	0.6	10	2.98
Medium	17	68.00	2,364,823,826	82.78	0.3	20	24.83
Low	3	12.00	326,076,097	11.41	0.1	1	1.14
Satisfactory	1	4.00	24,200,000	0.85	0	0	0
Total	25	100	2,856,769,923	100	1	31.20	28.95

$$\text{Weighted Average (By No.)} = \frac{\sum \text{Weighted Score} \times 100}{60} = \frac{31.20 \times 100}{60} = 52.00\%$$

$$\text{Weighted Average (By Value)} = \frac{\sum \text{Weighted Score} \times 100}{60} = \frac{28.95 \times 100}{60} = 48.25\%$$

$$\text{Combined Weighted Average} = \frac{52.00 + 48.25}{2} = 50.13\%$$

Figure 3: Graphical Representation of the Entity's Risk Assessment by Number

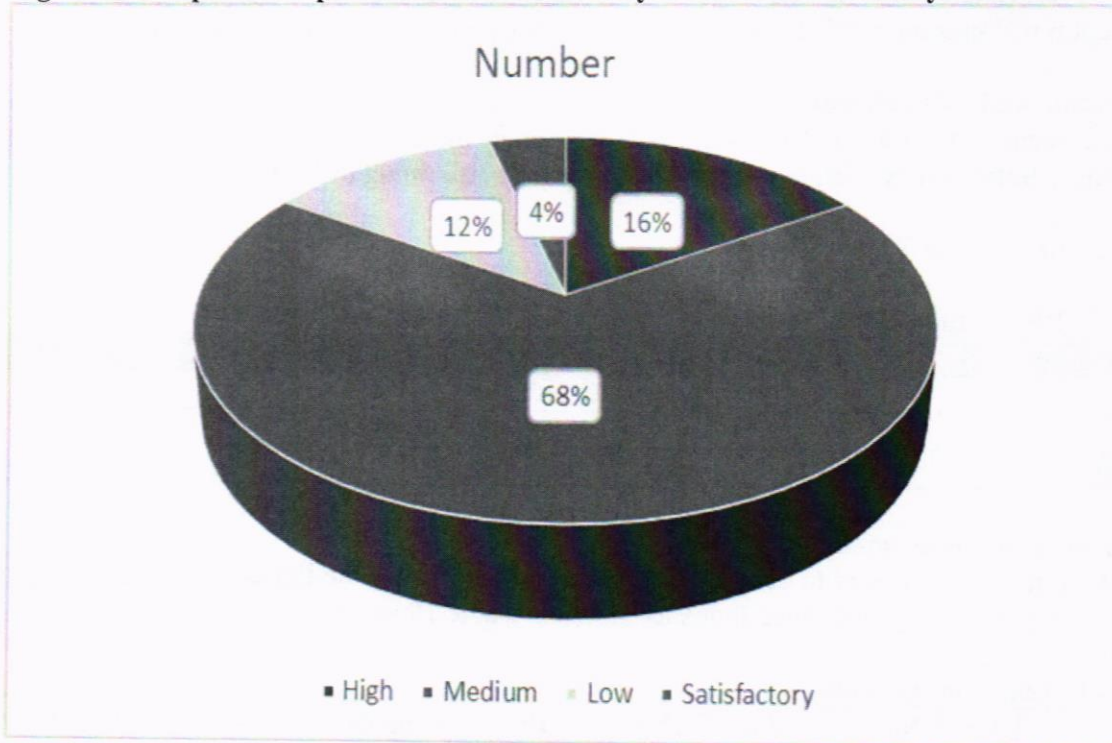
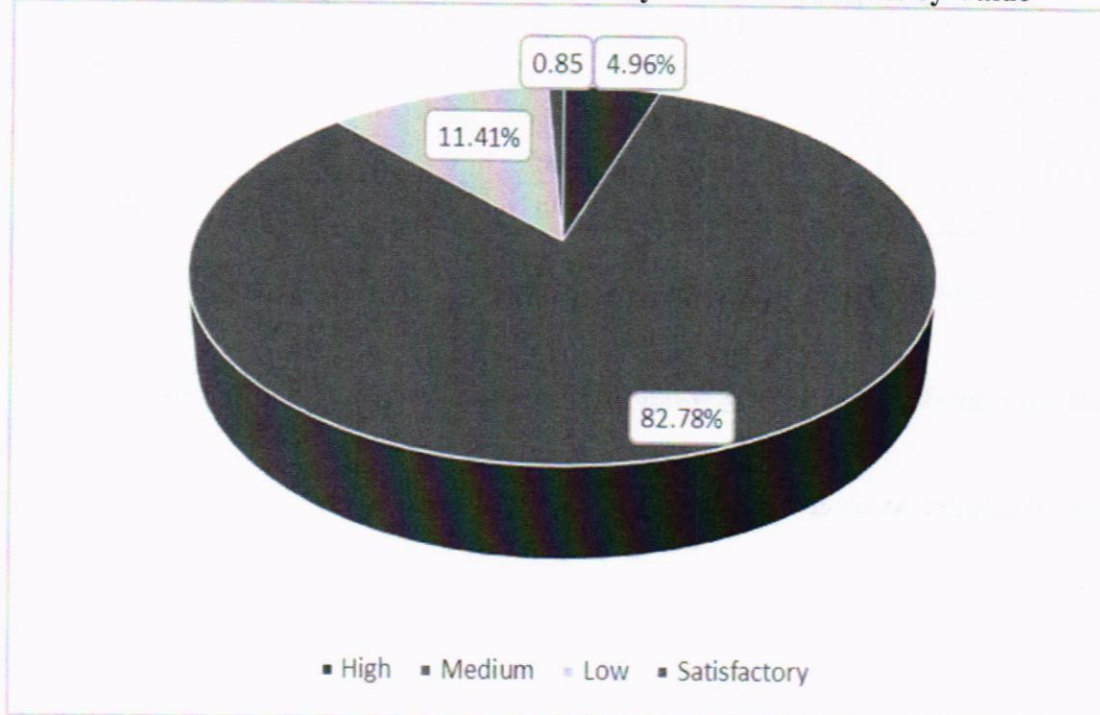


Figure 4: Graphical Representation of the Entity's Risk Assessment by Value



3.3 Recommended Action Plan

Mityana District Local Government should implement the following recommendations in Table 20 below within the timeframe given in order to improve its performance in Procurement and Disposal.

Table 20: Action Plan

No.	Responsible Officer	Recommendation	Target Date
1.	Accounting Officer	<p>(a) Prepare and submit to PPDA a time-bound implementation action plan to address the five outstanding recommendations from the FY 2022/2023 procurement audit report (issued 2nd July 2024), clearly indicating specific corrective actions, responsible officers, deadlines, and evidence to be provided for each partially implemented and not implemented recommendation; and task the Internal Auditor to follow up the full implementation of the Authority's audit recommendations in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205;</p> <p>(b) Prepare and submit to the Authority the Procurement and Disposal Plan including all assessed and verified items for disposal in accordance with Section 60 (1) and (2) (c) of the PPDA Act, Cap. 205 and dispose of the valued items recommended for disposal, with justification, using the methods in Section 95 of the PPDA Act, Cap. 205;</p> <p>(c) Recover from the contractors, amounts worth UGX 5,540,000 paid for ESHS items where the required ESHS activities were not implemented in accordance with the contract and the Bill of Quantities, and retain evidence of recovery on the contract file; and always task the District Environment Officer and the District Community Development Officer to prepare progress reports with pictorial evidences on the implementation of ESHS aspects; and</p> <p>(d) Maintain and manage the records, equipment and supplies of the works for the purpose of ensuring value for money in the application of the Force Account Mechanism in accordance with accordance to 130 (5) (e) of the PPDA Act, Cap. 205.</p>	September 2026
2.	Head Procurement and Disposal Unit	<p>(a) Maintain and archive all procurement disposal records in accordance with Section 33 (o) of the PPDA Act, Cap. 205; and</p> <p>(b) Liaise with User Departments including Engineering and Finance Departments, for copies of all documentation relating to a procurement and archive them in accordance with Section 44 (1) of the PPDA Act, Cap. 205.</p>	September 2026

No.	Responsible Officer	Recommendation	Target Date
3.	The User Department	Initiate the disposal process by making a request for disposal on items recommended for disposal after the Board of Survey with the approval by Accounting Officer in accordance with Regulation 3 of the PPDA (Disposal of Public Assets) Regulations, 2023	September 2026
4.	Chairpersons Evaluation Committees	Where a member of the Evaluation Committee does not or is not able to sign the report, the member should, in writing, give reasons why he or she did not or was not able to sign the report in accordance with Regulation 4 (15) of the PPDA (Evaluation) Regulations, 2023.	September 2026
5.	The Evaluation Committees	Conduct detailed technical evaluation of bids including the personnel, their qualifications and experience in line with the criteria stated in the bidding document and in accordance with Regulation 15 of the PPDA (Evaluation) Regulations, 2023	September 2026
6.	The Contract Managers	<p>(a) Task the contractors to meet their contractual obligations as stipulated in the contracts including the contractor's adherence to environmental, health and social safeguard measures and its compliance in accordance with Regulation 52 of the PPDA (Contracts) regulations, 2023;</p> <p>(b) Keep and archive all contract management records and distribute copies to key stakeholders including the Procurement and Disposal Unit as required in accordance with Regulation 52 (3) (a) (vii) of the PPDA (Contracts) Regulations, 2023; and</p> <p>(c) Prepare Contract Management Plans using Form 49 and forward a copy to the Procurement and Disposal Unit for purposes of monitoring in accordance with Regulation 50 (3) of the PPDA (Contracts) Regulations, 2023</p>	September 2026

APPENDIX 1: PROCUREMENT SAMPLE LIST FOR MITYANA DISTRICT LOCAL GOVERNMENT FOR THE FINANCIAL YEAR 2024/2025

No.	Reference No.	Subject of procurement	Method of Procurement	Provider	Contract Value (UGX)	Risk Ranking
1.	Mity894/wrks/2 024-25/00011	Construction of Mpirigwa- Namungo Water Supply System	Quotation	Bana Enterprises Ltd	379,906,900	Medium
2.	Mity894/Supls/ 2024-25/00143	Supply and delivery of ICT equipment to Seeta Secondary School	Quotation	Gmakoye Technologies Ltd	159,270,000	Medium
3.	Mity894/wrks/2 024-25/00010	Completion of Kirongo piped water system in Butayunja Sub County	Quotation	Kaleeta Construction Ltd	135,206,878	Medium
4.	Mity894/wrks/2 024-25/00015	Construction of a two-classroom block with office and store, supply of 36 three-seater desks, 3 teacher's table and chairs and one filing cabinet at St Kizito Namigavu Primary School in Kikandwa Sub County	Quotation	Optech (U) Ltd	120,915,190	Medium
5.	Mity894/wrks/2 024-25/00008	Construction of a two-classroom block with office and store, supply of 36 three-seater desks, 3 teacher's table and chairs and one filing cabinet at Namungo C/U Primary School in Namungo Sub County	Quotation	Tank and Tanks Engineering Ltd	117,966,488	Medium
6.	Mity894/wrks/2 024-25/00002	Construction of a two-classroom block with office and store, supply of 36 three-seater desks, 3 teacher's table and chairs and one filing cabinet at Mwererwe C/U Primary School in Bulera Sub County	Quotation	Brotherhood Life U Limited	115,374,264	Medium
7.	Mity894/wrks/2 024-25/00009	Construction of a two-classroom block with office and store, supply of 36 three-seater desks, 3 teacher's table and chairs and one filing cabinet at Kyamanyoli C/U Primary School in Kalangaalo Sub County	Quotation	Shelt Engineers and Consultants U Ltd	114,623,666	Medium
8.	Mity894/wrks/2 024-25/00014	Fencing of Namungo Seed Secondary School Phase one	Quotation	Optech (U) Ltd	101,894,529	Medium

No.	Reference No.	Subject of procurement	Method of Procurement	Provider	Contract Value (UGX)	Risk Ranking
9.	Mity894/Supls/2024-25/00016	Supply and delivery of School Science Kits and Laboratory Reagents to Seeta Secondary School	Quotation	Medicuros U Ltd	54,800,000	High
10.	Mity894/Srcvs/2024-25/00010	Repair of Double Cabin Reg. UG 7019M	Quotation	Toyozu Investments Ltd	45,570,000	High
11.	Mity894/wrks/2024-25/00056	Completion of a two classroom block at Kabayenga SDA Primary School in Maanyi Sub County	Quotation	Rosco Contractors Ltd	37,452,020	Medium
12.	Mity894/wrks/2024-25/00060	Construction of walkway and stone masonry protection wall at Namungo Health Centre III	Quotation	Ssona General Supplies, Construction and Engineering Services Ltd	39,683,990	Medium
13.	Mity894/wrks/2024-25/00045	Construction of a slaughter slab in Ssekanyonyi Town Council	Quotation	Kabalega Constructor Company	34,823,605	Medium
14.	Mity894/wrks/2024-25/00059	Construction of a five stance VIP lined latrine at Nakwaya primary school in Kikandwa Sub County	Quotation	Golden Pillar Solutions	28,950,120	Medium
15.	Mity894/wrks/2024-25/00050	Construction of a four stance VIP Latrine with a bathroom and Urinal at Nabbaale SMU Regional CLC in Bbanda T/ C	Quotation	Peak Brands (U) Ltd	28,200,150	Low
16.	Mity894/wrks/2024-25/00004	Construction of a five stance VIP lined latrine with a bathroom at Naluggi primary school in Kalangaalo S/County	Quotation	Rhodium Brotherhood Investment Club Ltd	26,303,500	Low
17.	Mity894/Supls/2024-25/00011	Supply and delivery of 04 desktop computers, 04 UPS Machines, Patient management software to Mityana hospital and 01 photocopying machine to Ssekanyonyi Town Council	Quotation	Tippu General Merchandise Ltd	18,800,000	High
18.	MoH/Supls/2024-25/00023	Supply, delivery, installation and commissioning of medical equipment for 17 Health Centres IIIs	Open bidding	RIMA E.A Ltd	271,572,447	Low
19.		Purchase of tyres size 20.5x25 for road equipment	Framework	Munak Investments Ltd	24,200,000	Satisfactory

No.	Reference No.	Subject of procurement	Method of Procurement	Provider	Contract Value (UGX)	Risk Ranking
20.	Mity894/wrks/2 024-25/00022	Mechanised routine maintenance of Kiwawu Nsozibirye 12km road in Malangala Sub County	Force Account	Works Department	107,266,984	Medium
21.	Mity894/wrks/2 024-25/00016	Mechanised routine maintenance of Kimuli-Kalangaalo 7.3Km road in Kalangaalo Sub County	Force Account	Works Department	77,281,320	Medium
22.	Mity894/wrks/2 024-25/00020	Mechanised routine maintenance of Mpirigwa-Makooba 9km road in Namungo Sub County	Force Account	Works Department	74,336,000	Medium
23.		Purchase of one (1) acre piece of land for garbage disposal in Busunju Town Council	Direct	Ssebuggwawo Gregory	22,500,000	High
24.	Mity894/wrks/2 024-25/00058	Renovation of a five-classroom block with office and store at Kawolongojjo Primary School, Namungo Sub County	Quotation	Optech (U) Ltd	61,101,934	Medium
25.	MITY894/SUP LS/2024- 25/00017-131	Design, supply and Installation of micro scale irrigation schemes	Quotation	i) RIMA EA Limited ii) Waterfix Engineering U Ltd iii) Science Corner Engineering Ltd	658,769,938	Medium
Total					2,856,769,923	

APPENDIX 2: CASE BY CASE ANALYSIS

No.	HIGH RISK CONTRACTS	REASONS FOR HIGH RISK
1.	<p>Subject: Supply and delivery of School Science Kits and Laboratory Reagents to Seeta Secondary School</p> <p>Ref: Mity894/Supls/2024-25/00016 Actual: UGX 54,800,000 Method: Quotation Provider: Medicuros U Ltd</p>	<ul style="list-style-type: none"> • Low bidder participation • Purchase Order / Contract • Payment details including vouchers and purchase orders • Appointment of contract manager • Contract management plan (Form 49)
2.	<p>Subject: Repair of Double Cabin Reg. UG 7019M</p> <p>Ref: Mity894/Srcvs/2024-25/00010 Actual: UGX 45,570,000 Method: Quotation Provider: Toyozu Investments Ltd</p>	<ul style="list-style-type: none"> • Failure to include a technical person with mechanical skills on Evaluation Committee • Low bidder participation • Terms of reference for the repair • Specifications for the supplies • Contract agreement • Appointment of contract manager • Contract management plan (Form 49)
3.	<p>Subject: Supply and delivery of 04 desktop computers, 04 UPS Machines, Patient management software to Mityana hospital and 01 photocopying machine to Ssekanyonyi Town Council</p> <p>Ref: Mity894/Supls/2024-25/00011 Actual: UGX 18,800,000 Method: Quotation Provider: Tippu General Merchandise Ltd</p>	<ul style="list-style-type: none"> • Failure to include a technical person with IT skills on Evaluation Committee • One of the four members of the Evaluation Committee i.e., Mr. Mpagi Ronald (Accountant), did not sign the evaluation report which was not dated • Low bidder participation • Purchase order • Delivery note, goods received note • Payment vouchers • Verification reports • Contract management plan (Form 49)
4.	<p>Subject: Purchase of one (1) acre piece of land for garbage disposal in Busunju Town Council</p> <p>Ref: Mity894/Supls/2024-25/00165 Actual: UGX22,500,000 Method: Direct Provider: Ssebuggwawo Gregory</p>	<ul style="list-style-type: none"> • Signed Contract • Payment details to the land owner, Mr. Gregory Ssebugwawo • Copy of Title on transfer to Busunju Town Council from Mr. Gregory Ssebugwawo • Contract management plan (Form 49)
No.	MEDIUM RISK CONTRACTS	REASONS FOR MEDIUM RISK
1.	<p>Subject: Construction of Mpirigwa-Namungo Water Supply System</p> <p>Ref: Mity894/wrks/2024-25/00011 Actual: UGX 379,906,900</p>	<ul style="list-style-type: none"> • Failure to include a technical person with financial skills on Evaluation Committee • Failure to conduct a detailed evaluation, specifically failing to assess the technical

	<p>Method: Quotation Provider: Bana Enterprises Ltd</p>	<p>personnel and their qualifications to determine technical responsiveness</p> <ul style="list-style-type: none"> • Two of the seven members of the Evaluation Committee i.e., Mr. Isma Wamala and Mr. Magala Mukiibi (Senior Assistant Secretary), did not sign the evaluation report which was not dated • Low bidder participation • Contract management plan (Form 49) • Contractor did not submit work programs
2.	<p>Subject: Supply and delivery of ICT equipment to Seeta Secondary School</p> <p>Ref: Mity894/Supls/2024-25/00143 Actual: UGX 159,270,000 Method: Quotation Provider: Gmakoye Technologies Ltd</p>	<ul style="list-style-type: none"> • Outside the approved procurement plan • Failure to include a technical person with IT skills on Evaluation Committee • Failure to conduct a detailed evaluation, specifically failing to assess the technical personnel and their qualifications to determine technical responsiveness • Low bidder participation • Payment details including invoice, delivery notes from the supplier and payment vouchers • Verification report • Contract management plan (Form 49)
3.	<p>Subject: Completion of Kitongo piped water system in Butayunja Sub County</p> <p>Ref: Mity894/wrks/2024-25/00010 Actual: UGX 135,206,878 Method: Quotation Provider: Kaleeta Construction Ltd</p>	<ul style="list-style-type: none"> • Failure to include a technical person with financial skills on Evaluation Committee • Failure to conduct a detailed evaluation, specifically failing to assess the technical personnel and their qualifications to determine technical responsiveness • Three of the seven members of the Evaluation Committee i.e., Mr. James Ssonko, Mr. Isma Wamala and Mr. Magala Mukiibi, did not sign the evaluation report which was not dated • Low bidder participation • Did not prepare reports on implementation of the Environmental, Health and Social safeguards (ESHS) • Contract management plan (Form 49) • Contractor did not submit work programs
4.	<p>Subject: Design, supply and Installation of micro scale irrigation schemes</p> <p>Ref: Mity894/Supls/2024-25/00017-131</p>	<ul style="list-style-type: none"> • Payment records to contractors such as payment vouchers; • Monitoring and inspection reports; • Substantial completion certificates; and • Contract management plan (Form 49) • Six farmers Recreation Centre Reconciliation

	<p>Actual: UGX 658,769,938 Method: Quotation Providers:</p> <ol style="list-style-type: none"> 1. RIMA EA Limited 2. Waterfix Engineering U Ltd 3. Science Corner Engineering Ltd 	<p>Uganda, Mulwana Elvis, Irumba Henry Harison, Nyanzi Benedicto, Musingo Wokulira Emmanuel and Nagawa Angela_ were not on the Best Evaluated Bidder Notice of 16th December 2024; and the procedural documentation including confirmation of availability of funding, record of issue, record of receipt record of opening, Contracts Committee approvals and Notice of the Best Evaluated Bidder</p>
5.	<p>Subject: Mechanised routine maintenance of Kiwawu Nsozibirye 12km road in Malangala Sub County</p> <p>Ref: Mity894/wrks/2024-25/00022 Actual: UGX 107,266,984 Method: Force Account Provider:</p>	<ul style="list-style-type: none"> • Procurement requisitions (Form 5) for all the supplies including fuel and lubricants, culverts and other road construction materials • Call off orders/Purchase order, delivery notes, goods received notes (GRN) and payment details to suppliers for the culverts and other road construction materials • Appointments of Force Account Supervisor and Force Account Manager • Record of assessment on cost savings of the direct and overhead costs in use of Force Account
6.	<p>Subject: Mechanised routine maintenance of Kimuli-Kalangaalo 7.3Km road in Kalangaalo Sub County</p> <p>Ref: Mity894/wrks/2024-25/00016 Actual: UGX 77,281,320 Method: Force Account Provider:</p>	<ul style="list-style-type: none"> • Procurement requisitions (Form 5) for all the supplies including fuel and lubricants, culverts and other road construction materials • Call off orders/Purchase order, delivery notes, goods received notes (GRN) and payment details to suppliers for the culverts and other road construction materials • Appointments of Force Account Supervisor and Force Account Manager • Record of assessment on cost savings of the direct and overhead costs in use of Force Account
7.	<p>Subject: Mechanised routine maintenance of Mpirigwa-Makooba 9km road in Namungo Sub County</p> <p>Ref: Mity894/wrks/2024-25/00020 Actual: UGX 74,336,000 Method: Force Account Provider:</p>	<ul style="list-style-type: none"> • Procurement requisitions (Form 5) for all the supplies including fuel and lubricants, culverts and other road construction materials • Call off orders/Purchase order, delivery notes, goods received notes (GRN) and payment details to suppliers for the culverts and other road construction materials • Appointments of Force Account Supervisor and Force Account Manager • Record of assessment on cost savings of the direct and overhead costs in use of Force Account
8.	<p>Subject: Construction of a two-classroom block with office and store, supply of 36 three-seater desks, 3</p>	<ul style="list-style-type: none"> • Failure to conduct a detailed evaluation, specifically failing to assess the technical personnel and their qualifications to determine

	<p>teacher's table and chairs and one filing cabinet at St Kizito Namigavu Primary School in Kikandwa Sub County</p> <p>Ref: Mity894/wrks/2024-25/00015 Actual: UGX 120,915,190 Method: Quotation Provider: Optech (U) Ltd</p>	<p>technical responsiveness</p> <ul style="list-style-type: none"> • Did not prepare reports on implementation of the Environmental, Health and Social safeguards (ESHS) • Payment details including vouchers and purchase orders for Payment certificate 1 worth UGX 109,028,612 • Contract management plan (Form 49)
9.	<p>Subject: Construction of a two-classroom block with office and store, supply of 36 three-seater desks, 3 teacher's table and chairs and one filing cabinet at Namungo C/U Primary School in Namungo Sub County</p> <p>Ref: Mity894/wrks/2024-25/00008 Actual: UGX 117,966,488 Method: Quotation Provider: Tank and Tanks Engineering Ltd</p>	<ul style="list-style-type: none"> • Failure to conduct a detailed evaluation, specifically failing to assess the technical personnel and their qualifications to determine technical responsiveness • Did not prepare reports on implementation of the Environmental, Health and Social safeguards (ESHS)
10.	<p>Subject: Construction of a two-classroom block with office and store, supply of 36 three-seater desks, 3 teacher's table and chairs and one filing cabinet at Mwererwe C/U Primary School in Bulera Sub County</p> <p>Ref: Mity894/wrks/2024-25/00002 Actual: UGX 115,374,264 Method: Quotation Provider: Brotherhood Life U Limited</p>	<ul style="list-style-type: none"> • Failure to conduct a detailed evaluation, specifically failing to assess the technical personnel and their qualifications to determine technical responsiveness • Did not prepare reports on implementation of the Environmental, Health and Social safeguards (ESHS) • Payment details including vouchers and purchase orders for Payment certificates worth UGX 60,847,994 & 43,146,796 and the payment details for the outstanding balances • Record of attendance for the site meeting held on 17th February 2025 at the construction site of Mwerere C/U Primary School in Bulera S/C • Contract management plan (Form 49)
11.	<p>Subject: Construction of a two-classroom block with office and store, supply of 36 three-seater desks, 3 teacher's table and chairs and one filing cabinet at Kyamanyoli C/U Primary School in Kalangaalo Sub County</p> <p>Ref: Mity894/wrks/2024-25/00009</p>	<ul style="list-style-type: none"> • Failure to conduct a detailed evaluation, specifically failing to assess the technical personnel and their qualifications to determine technical responsiveness • One of the six members of the Evaluation Committee i.e., Mr. Magala Mukiibi (Senior Assistant Secretary), did not sign the evaluation report which was not dated • Low bidder participation

	<p>Actual: UGX 114,623,666 Method: Quotation Provider: Shelt Engineers and Consultants U Ltd</p>	<ul style="list-style-type: none"> • Did not prepare reports on implementation of the Environmental, Health and Social safeguards (ESHS) • Payment details including vouchers and purchase orders for Payment certificate 1 worth UGX 103,355,577 • Contract management plan (Form 49)
12.	<p>Subject: Fencing of Namungo Seed Secondary School Phase one Ref: Mity894/wrks/2024-25/00014 Actual: UGX 101,894,529 Method: Quotation Provider: Optech (U) Ltd</p>	<ul style="list-style-type: none"> • Failure to conduct a detailed evaluation, specifically failing to assess the technical personnel and their qualifications to determine technical responsiveness • One of the six members of the Evaluation Committee i.e., Mr. Magala Mukiibi (Senior Assistant Secretary), did not sign the evaluation report which was not dated • Low bidder participation • Did not prepare reports on implementation of the Environmental, Health and Social safeguards (ESHS) • Progress reports from the Contract Manager, including the daily worksheets as indicated in the appointment. • Payment details including vouchers and purchase orders for Payment Certificate 1 wort UGX 32,118,436 dated 19th March 2025 • Contract management plan (Form 49)
13.	<p>Subject: Completion of a two classroom block at Kabayenga SDA Primary School in Maanyi Sub County Ref: Mity894/wrks/2024-25/00056 Actual: UGX 37,452,020 Method: Quotation Provider: Rosco Contractors Ltd</p>	<ul style="list-style-type: none"> • Outside the approved procurement plan • Did not prepare reports on implementation of the Environmental, Health and Social safeguards (ESHS) • Progress reports with pictorial evidence of the works executed • Payment details including vouchers and purchase orders • Contract management plan (Form 49)
14.	<p>Subject: Construction of walkway and stone masonry protection wall at Namungo Health Centre III Ref: Mity894/wrks/2024-25/00060 Actual: UGX 39,683,990 Method: Quotation Provider: Ssona General Supplies, Construction and Engineering Services Ltd</p>	<ul style="list-style-type: none"> • Outside the approved procurement plan • Low bidder participation • Did not prepare reports on implementation of the Environmental, Health and Social safeguards (ESHS) • Site Investigation Report(s) as stated under GCC 17.1 of the contract. • Progress reports with pictorial evidence of the works executed • Payment details including vouchers and purchase

		orders for Payment Certificate 1 worth UGX 32,118,436 dated 19 th June 2025
		<ul style="list-style-type: none"> • Contract management plan (Form 49)
15.	<p>Subject: Construction of a slaughter slab in Ssekanyonyi Town Council</p> <p>Ref: Mity894/wrks/2024-25/00045</p> <p>Actual: UGX 34,823,605</p> <p>Method: Quotation</p> <p>Provider: Kabalega Constructor Company</p>	<ul style="list-style-type: none"> • Low bidder participation • Did not prepare reports on implementation of the Environmental, Health and Social safeguards (ESHS) • Progress reports with pictorial evidence of the works executed • Contract management plan (Form 49)
16.	<p>Subject: Construction of a five stance VIP lined latrine at Nakwaya primary school in Kikandwa Sub County</p> <p>Ref: Mity894/wrks/2024-25/00059</p> <p>Actual: UGX 28,950,120</p> <p>Method: Quotation</p> <p>Provider: Golden Pillar Solutions</p>	<ul style="list-style-type: none"> • Failure to include a technical person in civil/construction works on Evaluation Committee • One of the four members of the Evaluation Committee i.e., Mr. Kibalama Robert (Accountant), did not sign the evaluation report which was not dated • Did not prepare reports on implementation of the Environmental, Health and Social safeguards (ESHS)
17.	<p>Subject: Renovation of a five-classroom block with office and store at Kawolongojjo Primary School, Namungo Sub County</p> <p>Ref: Mity894/wrks/2024-25/00058</p> <p>Actual: UGX 61,101,934</p> <p>Method: Quotation</p> <p>Provider: Optech (U) Ltd</p>	<ul style="list-style-type: none"> • Failure to include a technical person in civil/construction works on Evaluation Committee • Failure to conduct a detailed evaluation, specifically failing to assess the technical personnel and their qualifications to determine technical responsiveness • Low bidder participation • Payment details including vouchers and purchase orders for Payment certificate 1 worth UGX 57,995,057 of 17th June 2025 • Contract management plan (Form 49)
No.	LOW RISK CONTRACTS	REASONS FOR LOW RISK
1.	<p>Subject: Construction of a four stance VIP Latrine with a bathroom and Urinal at Nabbaale SMU Regional CLC in Bbanda T/ C</p> <p>Ref: Mity894/wrks/2024-25/00050</p> <p>Actual: UGX 28,200,150</p> <p>Method: Quotation</p> <p>Provider: Peak Brands (U) Ltd</p>	<ul style="list-style-type: none"> • Low bidder participation • Did not prepare reports on implementation of the Environmental, Health and Social safeguards (ESHS)
2.	<p>Subject: Construction of a five stance VIP lined latrine with a bathroom at Naluggi primary school in Kalangaalo S/County</p>	<ul style="list-style-type: none"> • Did not prepare reports on implementation of the Environmental, Health and Social safeguards (ESHS)

	Ref: Mity894/wrks/2024-25/00004 Actual: UGX 26,303,500 Method: Quotation Provider: Rhodium Brotherhood Investment Club Ltd	
3.	Subject: Supply, delivery, installation and commissioning of medical equipment for 17 Health Centres IIIs Ref: MoH/Supls/2024-25/00023 Actual: 271,572,447 Method: Open domestic Provider: RIMA E.A Ltd	<ul style="list-style-type: none"> • Letter approval of approval by the Accounting Officer in respect to the User Department request dated 1st December 2025 for the use of UGX 10,650,000 to procure three microscope binoculars. • Contract management plan (Form 49)
No.	SATISFACTORY CONTRACTS	
1.	Subject: Purchase of tyres size 20.5x25 for road equipment Ref: Mity894/Supls/2024-25/00003 Actual: UGX 24,200,000 Method: Framework Provider: Munak Investments Ltd	

APPENDIX 3: CASE BY CASE ANALYSIS

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

RISK	DESCRIPTION	AREA	IMPLICATION
	entity's reputation, warrant timely management action using the existing management framework to ensure a formal and effective system of management controls is put	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.	
	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.	Procurement Structures: Lack of procurement structures	This implies lack of independence of functions and powers and interference in the procurement process.
Record Keeping: Missing Contracts Committee records and incomplete contract management records.		This implies that one cannot ascertain the audit trail namely; whether the necessary approvals were obtained in a procurement process.	
Contract and Contract Management: Failure to appoint Contract Supervisors, failure to seek the Solicitor General's approval for contracts above UGX. 200 million and lack of notices of Best Evaluated Bidders.		This leads to unjustified contract amendment and variations which lead to unjustified delayed contract completion and lack of value for money. Bidders are not given the right of appeal.	
		Failure by the Entity to incorporate in the solicitation document aspects of gender, social inclusion, environment, health and safety. Aspects of gender, social inclusion, environment, health and safety not covered by the contractor during contract implementation.	
LOW	Procurements with weaknesses where resolution within the normal management framework is	Planning: Lack of procurement reference numbers.	This leads to failure to track the procurements which leads to poor record keeping.

RISK	DESCRIPTION	AREA	IMPLICATION
	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.	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.