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

PROCUREMENT AND DISPOSAL AUDIT REPORT FOR FINANCIAL YEAR 2024/25

AMURU DISTRICT LOCAL GOVERNMENT

MAY 2026

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ACRONYMS

CC	Contracts Committee
FY	Financial Year
PDU	Procurement and Disposal Unit
BEB	Best Evaluated Bidder
PPDA	Public Procurement and Disposal of Public Assets Authority
BoQs	Bills of Quantities
FY	Financial Year

EXECUTIVE SUMMARY

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

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

From the findings of the procurement and disposal audit exercise, the performance of Amuru District Local Government for the Financial Year 2024/2025 was **moderately satisfactory** with an overall weighted average risk rating of **45%**. The risk rating was weighted to determine the overall risk level of the Entity as detailed in Chapter 3 of this audit report.

The following key exceptions were noted:

1. Section 60 (7) of the PPDA Act, Cap. 205, provides that a Procuring and Disposing Entity shall, on a quarterly basis and in any other case, wherever necessary, review and update its procurement plan. The Authority found that there were 52 procurements worth UGX. 1,179,202,000 which were on the procurement plan but not implemented by the Entity. This was due to weak procurement planning and monitoring mechanism within the Entity. This indicates inadequate planning, poor formulation of needs and lack of absorption capacity or failure to realize that all funds achieve budget targets;

2. Failure to implement 67% of the previous audit recommendations for the FY 2023/2024. Section 10 (1) (a) of the PPDA Act, Cap. 205 mandates the Authority to direct and recommend the concerned Entity to take such corrective action as may be necessary in the circumstances to rectify the breach. The previous audit recommendations for the Financial Year 2023/2024 were not fully implemented. Out of 12 recommendations made, three recommendations representing 25% were not implemented, five recommendations representing 42% were partially implemented and four recommendations representing 33% were implemented. This was attributed to Entity's lack of a proper mechanism for implementing the Authority's recommendations and enforce compliance which denies the Entity an opportunity to continuously improve in their procurement processes;

3. Section 51 of the PPDA Act, Cap.205 states that, all procurements and disposal shall be conducted in a manner which promotes economy, efficiency and value for money. The Authority found delays during initiation of five procurements worth UGX. 823,921,091. This was due to weak internal controls to monitor pending submissions. Delays in the procurement process affects overall procurement timelines thus limiting service delivery to the intended beneficiaries;

4. Regulations 18 (4) and 19 (4) of the PPDA (Evaluation) Regulations. 2023 provide for conditions for rejection of non-compliant bids under administrative compliance and detailed evaluation respectively. The Authority found irregularities during the bidding stage such as passing of non-compliant bidders and conducting evaluation process by non-approved Evaluation Committee members in seven procurements worth UGX. 1,356,070,695. This was attributed to the Evaluation Committee's inability to follow evaluation criteria set in the bidding documents. This exposed the Entity to the risk of not

getting the best bidder in terms of quality and cost and it was also unfair to the undeservingly eliminated bidders;

5. Regulations 3(1), of the PPDA (Contracts) Regulations, 2023 provides for the period of the display of the Notice of the Best Evaluated Bidders. Section 51 of the PPDA Act, Cap.205 states that, all procurements and disposal shall be conducted in a manner which promotes economy, efficiency and value for money. The Authority found irregularities during contracting such as failure to display the Notice of Best Evaluated Bidder (NoBEB) within the required period and delay to sign the contract in four procurements worth UGX. 916,548,826. Delays in the procurement process leads to delayed service delivery.

6. Section 41 of the PPDA Act, Cap. 205 and Guideline No. 10 of 2024 require the Procuring and Disposal Entity to maintain records on the procurement proceedings, however The Authority found anomalies in contract management such as missing records in eight procurements worth UGX. 1,266,306,195. This was due to weak contract monitoring mechanism in the Entity. Absence of a Contract Manager increases the risk of ineffective contract monitoring and supervision, thus potentially increasing the risk of contract non-performance by a provider; and

7. Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023 provides for disposal planning. The board of survey report of the financial year 2023/24 recommended assets for disposal however the disposal process had not commenced as at 19th December 2025. The Authority also found that the Entity had not disposed of any items in the previous five financial years i.e. FY 2018/2019, FY 2019/2020, FY 2020/2021, FY 2021/2022 and 2022/2023, even though the boards of surveys conducted recommended assets for disposal, contrary to PPDA (Disposal of public assets) Regulations, 2023. This was due to weak asset management and inventory controls. Assets continue to lose value through depreciation;

In summary, the Authority notes that irregularities at evaluation and contract management and quality of the bidding document largely contributed to the performance of the Entity.

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

1. The Accounting Officer should:
   a) Regularly carry out a review of the implementation of the procurement plan and update the procurement plan in accordance with Section 60 (7) of the PPDA Act, Cap. 205 to ensure improved performance;
   b) Develop a mechanism of implementing the Authority's recommendation and enforce compliance by the key stakeholders in accordance with Section 10 (l) (a) of the PPDA Act Cap. 205;
   c) Appoint Contract Managers after signing the contracts in accordance with Section 51 of Public Procurement and Disposal of Public Assets (Contracts) Regulations 2023, with copies of appointment letters kept on contract management file;
   d) Through the Contract Manager task contractors to submit work programs in the required time period as specified in the terms and conditions of contract, in accordance with Regulation 52 (b) of the PPDA (Contracts) Regulations, 2023.

e) Make a request for approval of the disposal to the Minister having conducted a valuation exercise of the assets in accordance with Regulation 4 (2) of the PPDA (Disposal of public assets) Regulations, 2023.

2. The Head Procurement and Disposal Unit should:
   a) Always confirm that all procurement and disposal transactions are conducted in a manner that promotes transparency, accountability and fairness in accordance with Section 48 of the PPDA Act, Cap. 205 in order to avoid such situations of receiving late bids.
   b) Ascertain that within five working days after the award decision of the Contracts Committee, display a Notice of the Best Evaluated Bidder on the notice board of the Entity for ten working days in accordance with Regulation 3(1) of the PPDA (Contracts) Regulations, 2023
3. The Contracts Committee should quality assure all the contracts documents prior to contract signing.
4. The Evaluation Committees should evaluate the bids following the criteria set in the bidding document and waive any non-conformity or omission in the bid that does not constitute a material deviation in accordance with Regulation 18 (5) of the PPDA (Evaluation) Regulations, 2023; and
5. Contract managers should strictly supervise the contract and ascertain that the provider performs the contract in accordance with the terms and conditions specified in the contract in accordance with Regulation 52 (1) (b) of the PPDA (Contract) Regulations 2023.

Amuru District Local Government should implement the recommended action plan on **pages 43-44.**

CHAPTER 1: INTRODUCTION

1.1 Structure of the Entity

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

During the year under audit, the Entity's Contracts Committee was fully constituted in accordance with Section 29 of the PPDA Act, Cap. 205 and their tenure had not expired as indicated in Appendix 3. The Procurement and Disposal Unit was manned by three staff during the period under review as indicated in Appendix 4.

1.2 Background

The Public Procurement and Disposal of Public Assets Authority carried out the procurement and disposal audit of Amuru District Local Government that covered a representative sample of 15 procurement transactions under Financial Year 2024/25. The audit involved a review of procurement structures, procurement and asset disposal processes, as well as contract performance following the provisions of the Public Procurement and Disposal of Assets Act, Cap. 205 and PPDA Regulations.

1.3 Audit Objectives

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

The specific objectives were to assess the level of:

i. Compliance of the Entity's procurement processes with the provisions of the PPDA, Act, Cap. 205 and PPDA Regulations with regard to the performance of the procurement structures and conduct of procurement processes;
ii. Efficiency and effectiveness in contract implementation including the application of Environmental, Social, Health and Safety (ESHS) Requirements in the procurement processes; and
iii. Compliance of the Entity's disposal processes with the provisions of the PPDA Act, Cap. 205 and PPDA Regulations.

1.4 Audit Scope

The audit involved a review of the procurement process, disposal process, general compliance issues and contract implementation on sample basis. The audit covered a representative sample of 15 procurement transactions under Financial Year 2024/2025. The list of sampled transactions is contained in Appendix 1.

1.5 Audit Methodology

The auditors examined records and documents for each sampled procurement transaction and/or disposal and obtained the relevant evidence to derive audit conclusions. This involved a review of the Entity's procurement/disposal planning, initiation, bidding, evaluation, contract placement and execution. At the end of the document review, a physical verification was undertaken to ascertain the level of contractual delivery and fitness for purpose. Special attention was given to reporting mechanisms within the Entity and internal controls due to repeated failures by the Entity as highlighted in the previous reports.

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

A debrief meeting to clear all pending issues that arose during the audit was held with the Entity management and staff on 15th December 2025 before the auditors could embark on preparation of the management letter. The auditors prepared the management letter, which was sent to the Entity on 20th February 2026 with a request to submit a management response by 25th February 2026, submission was done on 27th February 2026. The exit meeting was held on 27th February 2026 at the PPDA Northern Regional Offices, Plot 1, Lower Churchill Drive

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

CHAPTER 2: AUDIT FINDINGS, IMPLICATIONS AND RECOMMENDATIONS

2.1 COMPLIANCE OF THE ENTITY'S PROCUREMENT PROCESSES WITH THE PROVISIONS OF THE PPDA ACT, CAP. 205 AND PPDA REGULATIONS WITH REGARD TO THE PERFORMANCE OF THE PROCUREMENT STRUCTURES AND CONDUCT OF PROCUREMENT PROCESSES

2.2.1 Implementation rate of the procurement plan

Section 60 (2) of the PPDA Act, Cap. 205 states that a Procuring and Disposing Entity shall plan its procurement and disposal in a rational manner and, Section 60 (7) of the PPDA Act, Cap. 205 permits the Entity to review and update its procurement plan on a quarterly basis and in any other case, wherever necessary. The Authority found the procurement plan implementation rate was 90% with an implementation variance of UGX. 1,249,146,681. This was due to weak procurement planning and monitoring mechanism within the Entity. Table 1 below summarises the procurement plan implementation rate

Table 1: Procurement plan implementation rate

Analysis of procurement spend	
Procurement Plan Value inclusive of VAT (UGX)	11,960,932,000
Procurement Spend inclusive of VAT (UGX)	10,711,785,319
Procurement plan implementation rate (%)	90%
Variance (UGX)	1,249,146,681

Source: The Entity's procurement plan and monthly reports submitted to the Authority.

Implications

Failure to fully implement all planned procurements causes a risk to the Entity of low absorption of the budget thus denying the community services as per the procurement plan.

Management Response

According to the budget performance report, progress reports and the audited financial statements, planned procurement was absorbed at 95%. National Oil Seed projects of UGX. 2.2 Billion were funded directly from the MoLG. Hence the unimplemented planned procurements estimated variance of a total of UGX. 1,249,146,681.

Authority's comment:

The Authority noted the Entity's response and advises that where funds are not received, the Entity should always review and update the procurement plan.

Recommendation

The Accounting Officer should regularly carry out a review of the implementation of the procurement plan and update the procurement plan in accordance with Section 60 (7) of the PPDA Act, Cap. 205 to ensure improved performance.

2.1.2 Procurements not implemented by the Entity

Section 60 (7) of the PPDA Act, Cap. 205, provides that a Procuring and Disposing Entity shall, on a quarterly basis and in any other case, wherever necessary, review and update its procurement plan. The Authority found that there were 52 procurements worth UGX. 1,179,202,000 which were on the procurement plan but not implemented by the Entity. This was due to weak procurement planning and monitoring mechanism within the Entity as indicated in **Appendix 2**.

Implication

Failure to implement the planned procurements estimated worth UGX. 1,179,202,000 indicates inadequate planning, poor formulation of needs and lack of absorption capacity or failure to realize that all funds achieve budget targets.

Management Response

All planned procurements that were budgeted through PBS were implemented within the timelines. Procurements worth UGX. 2.2 billion were funded directly from the MoLG for National Oil Seed projects. The procurement plan not implemented by the Entity would be varied at UGX. 1,249,146,681.

Authority's comment:

The Authority noted the Entity's response and advises that where funds are not received, the Entity should always review and update the procurement plan.

Recommendation

The Accounting Officer should regularly carry out a review of the implementation of the procurement plan and update the procurement plan in accordance with Section 60 (7) of the PPDA Act, Cap. 205 to ensure improved performance.

2.1.3 Failure to implement 67% of the previous audit recommendations for FY 2023/2024

Section 10 (1) (a) of the PPDA Act, Cap. 205 mandates the Authority to direct and recommend the concerned Entity to take such corrective action as may be necessary in the circumstances to rectify the breach. The previous audit recommendations for the Financial Year 2023/2024 were not fully implemented. Out of 12 recommendations made, three recommendations representing 25% were not implemented, five recommendations representing 42% were partially implemented and four recommendations representing 33% were implemented as detailed in the Table 2 below. This was attributed to the Entity's lack of a proper mechanism for implementing the Authority's recommendations and enforce compliance.

Table 2: Status of implementation of audit recommendation for FY 2023/24

Responsible Person	Recommended Action	Status of Implementation
Accounting Officer	1. Task the responsible User Departments (UDs) to recommend clear and detailed description of the supplies, works or non-consultancy services required at initiation of the procurement in accordance with Regulation 3 (2) (a) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2023;	Partially implemented
	2. Ensure that a disposal plan is prepared so that the disposal process can commence in order to avoid further depreciation of the assets and attain value for money in accordance with the PPDA (Disposal of Public Assets) Regulations, 2023;	Partially implemented

Responsible Person	Recommended Action	Status of Implementation
Permanent Secretary of Ministry of Local Government	Task the Accounting Officer to show cause why disciplinary action should not be taken against him for failure to dispose of absolute items for four financial years	Not Implemented
Contracts Committee	Reject solicitation documents that do not define requirements precisely and in a manner that leaves no doubt or assumption by a bidder in regard to the requirements of the Entity in accordance with Regulation 42(a) of the PPDA (Rules and Methods for procurement of Supplies, works and Non- Consultancy Services) Regulations, 2023.	Not Implemented
Head of the Procurement and Disposal Unit	1. Set the most appropriate evaluation criteria that suit the purpose of the procurement in accordance with Regulation 42 (b) of the PPDA (Rules and Methods for Procurement of Supplies, works and Non- Consultancy Services) Regulations, 2023.	Partially implemented
	2. Always give technical guidance to the EC to ensure that whenever negotiation is recommended, the negotiation plan is prepared for CC approval in accordance with Regulation 3(6) of the PPDA (Negotiation) Regulations, 2023.	Partially implemented
Evaluation Committee	1. Evaluate the bids following the criteria set in the bidding document and waive any non-material deviations in accordance with Regulation 18 (5) of the PPDA (Evaluation) Regulations, 2023;	Partially implemented
	2. Be vigilant while reviewing the information submitted by the bidders for conformity with the set criteria before passing bidders in accordance with Regulation 23 of the PPDA (Evaluation) Regulations, 2023;	Not Implemented

Implication

Failure to implement previous audit recommendations denies the Entity an opportunity to continuously improve in their procurement processes and is an indicator of a weak implementation mechanism by the Entity.

Management Response

Advice from Authority is noted. Entity has put in place internal controls and strong mechanism including capacity building of key actors in order to enhance its performance on PPDA function and now all the audit recommendations are fully implemented.

Recommendation

The Accounting Officer should develop a mechanism of implementing the Authority's recommendation and enforce compliance by the key stakeholders in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205.

2.1.4 Delays during initiation

Section 51 of the PPDA Act, Cap. 205 states that, all procurements and disposal shall be conducted in a manner which promotes economy, efficiency and value for money. The Authority found delays during initiation of five procurements worth UGX. 823,921,091. This was due to weak internal controls to monitor pending submissions as indicated in Table 3 below:

Table 3: Delays during initiation

No.	Subject of procurement	Contract Amount (UGX)	Exceptions	Management Response
1.	Upgrade of 430 metres of street to Bitumen standard at Pabo Town Council. Unified Investment Company Limited.	402,477,990	Delay by the Procurement and Disposal Unit to submit the procurement to the Contracts Committee for approval of the procurement, method, Evaluation Committee and shortlist of providers. The Authority found that the procurement was initiated on 10th September 2024 and it was submitted to Contracts Committee for approval on 16th December 2024, creating a delay of 70 working days.	*Procurement and Disposal Unit submits procurement to the Contracts Committee for approval of the procurement, method, Evaluation Committee and shortlist of providers.* **Authority's comment:** The Authority acknowledges the Entity's response, however, noted that it does not address the issue of delay to submit the procurement to Contracts Committee for approval.
2.	Construction of 2 blocks of 5 stances each drainable latrine at Omee Primary School under Education and Sport Department. Kajuka Engineering Limited	58,489,582	• Delay to invite bidders: The Authority found that the procurements were initiated on 9th May 2024 which was approved by the Accounting Officer on the same date and yet the public notice of the procurement was dated Tuesday, 4th February,2025 which led to an eight-month delay of the procurement.	***The district invited bidders within the time frames provided.*** **Authority's comment:** The Entity did not submit evidence of the actual commencement date for consideration.

No.	Subject of procurement	Contract Amount (UGX)	Exceptions	Management Response
3.	Construction of 1 block of 4 units staff house at Pawel Lalem Primary School under Education and Sports Department. Awoto Foundation (U) Limited.	99,972,276		
4.	Rehabilitation of 2 blocks of 8 classrooms at Okungeddi Primary School under Education and Sports department. Lacan Bill(U) Limited.	163,383,343		
5.	Construction of 1 block of 4-unit staff house at Atiak Health Centre IV Load Engineering Limited	99,597,900	Delayed commencement of the procurement: The Authority found that the procurement was initiated on 10th September, 2024 and approved by the Accounting Officer on 14th January, 2025, creating a delay of 91 working days.	***The district commences procurement within the time frames provided for in the PPDA regulations.*** **Authority's comment**: The Entity did not submit evidence of the actual commencement date for consideration.
TOTAL		**823,921,091**		

Implications

Delays in the procurement process affects overall procurement timelines thus limiting service delivery to the intended beneficiaries.

Recommendations

1. The Accounting Officer should task the Head of Procurement and Disposal Unit (HPDU) to make timely submissions of the procurements to the Contracts Committee for approval.
2. All procurement and disposal transactions should be conducted in a manner that promotes transparency, accountability and fairness in accordance with Section 48 of the PPDA Act, Cap. 205 in order to avoid such situations of receiving late bids.

2.1.5 Issuance of a bidding document with inadequate evaluation criteria

Regulation 42 (b) of the PPDA (Rules and Methods of procurement of Supplies, Works and Non -Consultancy Services) Regulations, 2023 provides that the Procuring and Disposing Entity should ascertain that the evaluation criteria considers all the appropriate factors and that the method of application of these factors is clear. The Authority found that the Entity required bidders to submit a valid tax clearance certificate or its equivalent, however, the validity period was not stated for the procurement of upgrade of 430 meters of street to Bitumen standard at Pabo Town Council worth UGX. 402,477,990. This was due to failure to conduct quality assurance checks before issuance of the bidding document.

Implications

Unclear evaluation criteria in the bidding document creates doubt and assumptions to the bidder on the requirements of the Entity and exposes the Entity to the risk of potential disagreements and conflict during the implementation of the contracts.

Management Response

As a result of the Capacity building which was conducted by the Authority, the district is now in compliance with the relevant provisions of PPDA regulations 2023 and PPDA guidelines.

Recommendations

The Head Procurement and Disposal Unit and User Departments should set the most appropriate evaluation criteria that suits the purpose of the procurement in accordance with Regulation 42 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2023.

2.1.6 Irregularities during bidding

Section 48 of the PPDA Act, Cap. 205 states that all procurement and disposal shall be conducted in a manner which promotes transparency, accountability and fairness. The Authority found irregularities during the bidding stage in two procurements worth UGX. 768,294,744. This was due to the Procurement and Disposal Unit's failure to follow the established procurement laws, guidelines and standard bidding procedures as indicated in Table 4 below:

Table 4: Irregularities during bidding

No.	Subject of procurement	Contract Amount (UGX)	Exceptions	Management Response
1.	Construction of Natural Resources Office Block. Kajuka Engineering Limited.	365,816,754	The Authority found that there was no record that all the shortlisted bidders were invited.	*No response*
2.	Upgrade of 430 metres of street to Bitumen standard at	402,477,990	• Delay to invite bidders: The Authority found that whereas the Contracts	*The district complies with time frames provided for in the PPDA regulations*

No.	Subject of procurement	Contract Amount (UGX)	Exceptions	Management Response
	Pabo Town Council. Unified Investment Co. Ltd.		Committee approved the procurement on 23rd December 2024, bidders were invited on 4th February 2025, creating a delay of 32 days. • No record that all the shortlisted bidders were invited, which led to low bidder participation. The Entity invited seven bidders and received two bids. • No Part II of the Form 5 on file: The Procurement and Disposal Unit did not submit the request for approval of method, shortlist, bidding document and the proposed Evaluation Committee.	*2023* *Records indicating that* all the shortlisted bidders were invite. *The Entity shortlisted seven bidders to compete under the method. However, only two bidders responded.* **Authority's comment:** No document was submitted for verification to substantiate the response provided. *The Entity prepares and fills the form 5 of every procurement requirement. The request for approval of method, shortlist, bidding document and the proposed Evaluation Committee are available.* **Authority's comment:** No document was

No.	Subject of procurement	Contract Amount (UGX)	Exceptions	Management Response
				submitted for verification to substantiate the response provided.
TOTAL		**768,294,744**		

Implications

The above omissions were a red flag for lack of transparency in the procurements undertaken.

Recommendations

All procurement and disposal transactions should be conducted in a manner that promotes transparency, accountability and fairness in accordance with Section 48 of the PPDA Act, Cap. 205 in order to avoid situations such as receiving late bids

2.1.6 Anomalies at evaluation

Regulations 18 (4) and 19 (4) of the PPDA (Evaluation) Regulations, 2023 provide for conditions for rejection of non-compliant bids under administrative compliance and detailed evaluation respectively. The Authority found irregularities during the bidding stage of seven procurements worth UGX. 1,356,070,695. This was attributed to the Evaluation Committee's inability to follow evaluation criteria set in the bidding documents as indicated in Table 5 below.

Table 5: Anomalies at evaluation

No.	Subject of procurement	Contract Amount (UGX)	Exceptions	Management response
1.	Renovation of 3 units of class room block at Olya Primary School Atiak Sub County in Amuru DLG under NUDIEL Project. Zizi Holdings Limited.	89,764,500	• Failure by Zizi Holdings (SMC) Ltd. to state the exact date of bid validity date. The Authority found that the bidder provided a bid validity of 30 working days.	*The audit recommendation is noted for action.*
2.	Construction of Natural Resources Office Block. Kajuka Engineering Limited.	365,816,754	• Quality of the evaluation report. The Authority found that the report was not fully filled, it lacked details such as invitation date, bidding document, issue date, bid receipt and	*As a result of the Capacity building conducted by PPDA regional team, the performance of the ad-hoc evaluation*

No.	Subject of procurement	Contract Amount (UGX)	Exceptions	Management response
			opening dates.	*committee has improved. The current reports for this Financial Year contain all the particulars as required.*
3.	Construction of 2 blocks of 5 stances each drainable latrine at Omee Primary School under Education and Sport Department Kajuka Engineering Limited.	58,489,582	• Failure to sign the ethical code of conduct: The Authority found that none of the members of the Evaluation Committee signed the copy of the ethical code of conduct.	*Members of the Evaluation Committee signed the Ethical Code of Conduct but the document was wrongly filed at the time of audit.* **<u>Authority's comment.</u>** The Ethical Code of conduct was not submitted for verification to substantiate the response.
4.	Construction of mini solar piped water supply in Pawel Lalem RGC Phase 2. Full Dose Engineering Limited.	176,540,626	• Discrepancies in the approved list of Evaluation Committee members by the Contracts Committee against those that conducted the evaluation process: The Authority found that whereas the Contracts Committee approved an Evaluation Committee comprised of seven members in order to execute the evaluation process on 6^{th} August, 2024	*There was no discrepancy in the list of Evaluation Committee members approved by the Contracts Committee against those that conducted the evaluation process. The list of evaluation committee members who conducted the evaluation is available for verification.*

No.	Subject of procurement	Contract Amount (UGX)	Exceptions	Management response
			based on their experience, expertise and commitment namely: ▪ Ms. Linda Nancy Amony - Procurement Officer ▪ Ms. Doreen Ajok Layero- District Environment Officer ▪ Mr. Godfrey Owor - In charge of Works and technical services ▪ Mr. William Odong ▪ Mr. Apollo Latom ▪ Ms. Denish Ayella ▪ Mr. Patrick Obwoya The Evaluation Committee which executed the evaluation process on 4th March, 2025 comprised of only three members namely: ▪ Mr. Godfrey Owor - In charge of Works and technical services ▪ Ms. Linda Nancy Amony - Procurement Officer ▪ Mr. Joseph Opoka Ocan	**Authority's comment:** No documentary evidence has been submitted for verification to substantiate the Entity's response.
5.	Upgrade of 430 metres of street to Bitumen standard at Pabo Town Council.	402,477,990	• Quality of the evaluation report: The Authority found that the report was not fully filled, it lacked	*As a result of the Capacity building conducted by PPDA regional*

No.	Subject of procurement	Contract Amount (UGX)	Exceptions	Management response
	Unified Investment Company Limited.		details such as invitation date, bidding document, issue date, invited bidder, and record of bid receipt and opening dates. • Failure by Unified Investment Company Limited (BEB) to submit the academic document of Eng. Morris Orwenyo Gunya (Contract Manager) and Mr. Peter Omulepu (Foreman Surface dressing).	*team, the performance of the ad-hoc evaluation committee has improved. The current reports for this Financial Year contain all the particulars as required.* *The academic documents were provided to the evaluation committee and are available for verification.* **Authority's comment:** No documentary evidence has been submitted for verification to substantiate the Entity's response.
6.	Rehabilitation of 2 blocks of 8 classrooms at Okungeddi Primary School under Education and Sports Department. Lacan Bill(U) Limited	163,383,343	• No evidence of approval of the best evaluated bidder by the Contracts Committee: The Authority found that there was no evidence of approval of the best evaluated bidder, Lacan Bill (U) Limited by the Contracts Committee following the evaluation process conducted by the Evaluation Committee on 27th February,2025.	*The evidence of approval of the best evaluated bidder by the contracts committee is available for verification.* **Authority's comment:** No documentary evidence has been submitted for verification to substantiate the Entity's

No.	Subject of procurement	Contract Amount (UGX)	Exceptions	Management response
				response.
7.	Construction of 1 block of 4- unit staff house at Atiak Health Centre IV. Load Engineering Limited.	99,597,900	• Discrepancies in the approved list of Evaluation Committee members by the Contracts Committee against those that conducted the evaluation process: The Authority found that whereas during the 218th Contracts Committee meeting held on 26th November, 2024, the members approved an Evaluation Committee comprised of five members to execute the evaluation process namely: ▪ Mr. Robert Arop - Civil Engineer ▪ Ms. Linda Nancy Amony - Procurement Officer ▪ Ms. Doreen Ajok Layero- District Environment Officer ▪ Mr. Andrew Ocen - District Accountant ▪ Mr. Robert Opiyo - Lapolo Community Development Officer However, the Evaluation Committee which executed the evaluation process on 4th March, 2025 comprised of only three members	*There was no discrepancy in the list of Evaluation Committee members approved by the Contracts Committee against those that conducted the evaluation process. The list of evaluation committee members who conducted the evaluation is available for verification.* **Authority's comment:** No documentary evidence was submitted for verification to substantiate the Entity's response.

No.	Subject of procurement	Contract Amount (UGX)	Exceptions	Management response
			namely: ▪ Mr. Godfrey Owor - In charge of Works and Technical Services. ▪ Ms. Linda Nancy Amony Procurement Officer. ▪ Mr. Emmanuel Opoo Jaromo- Education Officer under Education and Sports Department.	
TOTAL		**1,356,070,695**		

Implications

- Passing of non-compliant bidders is unfair and could discourage potential bidders from participating in future bidding opportunities at the Entity.
- Discrepancies in the approved list of Evaluation Committee members by the Contracts Committee against those that conducted the evaluation process risks validity of the outcome for the Best Evaluated Bidder thus violation of the law.

Recommendations

1. The Evaluation Committee should reject any bid that is neither substantially responsive nor administratively compliant at the preliminary stage of bid evaluation in accordance with Regulation 18 (4) of the PPDA (Evaluation) Regulations, 2023.
2. The Evaluation Committees should evaluate the bids following the criteria set in the bidding document and waive any non-conformity or omission in the bid that does not constitute a material deviation in accordance with Regulation 18 (5) of the PPDA (Evaluation) Regulations, 2023

2.1.7 Irregularities during contracting

Regulations 3 (1), of the PPDA (Contracts) Regulations, 2023 provides for the period of the display of the Notice of the Best Evaluated Bidders. Section 51 of the PPDA Act, Cap. 205 states that, all procurements and disposal shall be conducted in a manner which promotes economy, efficiency and value for money. The Authority found irregularities during contracting such as failure to display the Notice of Best Evaluated Bidder (NoBEB) within the required period and delay to sign the contract in four procurements worth UGX. 916,548,826 as indicated in Table 6 below. This was due to a weak internal contract award and management control.

Table 6: Irregularities during contracting

No.	Subject of procurement	Contract Amount (UGX)	Exceptions	Management response
1.	Construction of 2 blocks of 5 stances each drainable latrine at Omee Primary School under Education and Sport Department. Kajuka Engineering Limited.	58,489,582	• Failure to display the Notice of the Best Evaluated Bidder (NoBEB) within the required period. The Authority found that the Entity displayed its NoBEB for the procurement for five working days from Monday, 24th March, 2025 to Friday 28th March, 2025 which contravened Regulation 3 (1) of the PPDA (Contracts) Regulations, 2023 which states that: *"A Procuring and Disposing Entity shall, within five working days after the award decision of the Contracts Committee, display a notice of the best evaluated bidder on the notice board of the Procuring and Disposing Entity for ten working days."*	*This was done in error. Notice of Best Evaluated Bidder shall be displayed within the required period.*
2.	Renovation of 3 units of class room block at Olya Primary School Atiak Sub County in Amuru DLG under NUDIEL Project. Zizi Holdings Limited.	89,764,500	• Delay to sign a contract: The Authority found that the NoBEB had expired on 15th December 2024 and the contract was signed on 9th January 2025, creating a delay of 19 days. • Irregular awarding of the contract: The Authority found that whereas the Evaluation Committee submitted evaluation report for renovation of 3 units of class room block at Olya Primary School, Atiak Sub County under NUDIEL project however, the Contracts Committee based on the same	*The contract was signed late due to capacity gap. Since the conduct of capacity building by PPDA, contracts are signed timely.* *The contract was awarded to the best evaluated bidder following due processes.*

			evaluation report to award the contract for construction/completion of 1 block of 3 classroom at Olya Primary School under NUDIEL Project.	
3.	Construction of Natural Resources Office Block Kajuka Engineering Limited	365,816,754	• Delay to award of the contract. The Authority found that whereas the evaluation report was submitted on 27th February 2025, the contract was awarded on 17th March 2025.	*The contract award delayed because of late clearance by the Solicitor General.* **Authority's comment:** The Entity's response did not address the raised issue of delay by the Contracts Committee to award the contract.
4.	Upgrade of 430 metres of street to Bitumen standard at Pabo Town Council. Unified Investment Company Limited.	402,477,990	• Adjudication on a submission not submitted from the Procurement and Disposal Unit: The Authority found that there was no record that the Procurement and Disposal Unit submitted the request for approval of the evaluation report since the Procurement and Disposal Unit did not sign Form 6, however, the Contracts Committee Chairperson and the Secretary had signed on the declaration form. • Quality of the contract: The Authority found that there were two different reference numbers for the procurement of AMURU808/WRKS/2024-2025/00026. Whereas Page 1 and 2 had reference number: AMURU808/WRKS/2024-2025/00026, the Special Conditions of Contract (SCC) were for procurement reference number:	*This was due to capacity gap. The district is now in compliance.* *This was a clerical error which has now been corrected.*

			AMURU808/WRKS/2024 -2025/00027.	
TOTAL		**916,548,826**		

Implications
Delays in the procurement process leads to delayed service delivery.

Recommendations
1. The Head, Procurement and Disposal Unit should:
   a) Ascertain that within five working days after the award decision of the Contracts Committee, display a Notice of the Best Evaluated Bidder on the notice board of the Entity for ten working days in accordance with Regulation 3 (1) of the PPDA (Contracts) Regulations, 2023
2. The Contracts Committee should quality assure all the contracts documents prior to contract signing.

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

2.2.1 Anomalies in contract management
Section 41 of the PPDA Act, Cap. 205 and Guideline No. 10 of 2024 require the Procuring and Disposing Entity to maintain records on the procurement proceedings, however, the Authority found anomalies in contract management such as missing records in eight procurements worth UGX. 1,266,306,195. This was due to weak contract monitoring mechanism in the Entity.as indicated in Table 7 below:

Table 7: Anomalies in contract management

No.	Subject of procurement	Contract Amount (UGX)	Exceptions	Management response
1.	Construction of Natural Resources Office Block. Kajuka Engineering Limited.	365,816,754	• Failure by the contractor, Kajuka Engineering Limited to submit insurance covers contrary to SCC (GCC 18.1) of the contract which stated that the minimum cover for insurance of all the works, plant and materials is 110% of the contract price. • No completion certificate. The contractual completion date was 21st August 2025. • No record that the	*No Management response*

No.	Subject of procurement	Contract Amount (UGX)	Exceptions	Management response
			Entity retained 5% of the contract price.	
2.	Construction of 2 blocks of 5 stances each drainable latrine at Omee Primary School under Education and Sport Department. Kajuka Engineering Limited.	58,489,582	• No evidence of appointment of the Contract Manager. • No monthly progress reports addressed to the Accounting Officer. • No evidence of the contract management plan of the Entity. • No program of works of the procurement.	*During the audit, the document was with the Auditor General. However, the Project Manager was appointed, and the contract management plan, payment records, and progress reports were prepared. Please find the attached copy for your verification.* **Authority's comment:** *No documentary evidence was submitted for verification to substantiate the Entity's response.*
3.	Rehabilitation of 2 blocks of 8 classrooms at Okungeddi Primary School under Education and Sports department Lacan Bill(U) Limited	163,383,343		
4.	Construction of 1 block of 4 - unit staff house at Atiak Health Centre IV.	99,597,900	• No evidence of submission of the Performance Guarantee: The Authority found that	*At the time of the audit, the team was not presented with the evidence of*

No.	Subject of procurement	Contract Amount (UGX)	Exceptions	Management response
	Load Engineering Limited.		whereas the contract management plan dated 10th June, 2025 had indicated that the performance guarantee from the contractor, Load Engineering Limited was due for receipt after 28 days, however, there was no evidence of submission of the document on the file. • Failure by the contractor to submit the program of works: The Authority found that the contractor, Load Engineering Limited did not submit the program of works within 14 days after the contract signature as required under GCC 36.1. • No evidence of appointment of the Contract Manager: The Authority found that whereas the contract management plan of the procurement dated 10th June, 2025 was prepared by the Contract Manager, Mr. Patrick Obwoya, there was no evidence of his appointment as the Contract Manager.	*the above document. Please find attached the performance securing declaration, the updated work schedule by the contractor, and the appointment of the project manager.* **Authority's comment:** No documentary evidence was submitted for to substantiate the Entity's response.
5.	Construction of mini solar piped water supply in Pawel Lalem RGC	176,540,626	• No evidence of appointment of the Contract Manager. • Failure by the	*No management response*

No.	Subject of procurement	Contract Amount (UGX)	Exceptions	Management response
	Phase 2. Full Dose Engineering Limited.		contractor to submit the program of works: The Authority found that the contractor, Load Engineering Limited did not submit the program of works within 14 days of contract signature as required under SCC (GCC 36.1).	
6.	Upgrade of 430 metres of street to Bitumen standard at Pabo Town Council. Unified Investment Company Limited.	402,477,990	• Failure by the contractor to submit insurance covers contrary to SCC (GCC 18.1) of the contract which stated that the minimum cover for insurance of all the works, plant and materials is 110% of the contract price. • Failure by the contractor to submit program for the works within 14 days of contract value in accordance with SCC (GCC 36.1) of the signed contract. • Failure by the contractor to submit updated program updates within 28 days as it was required under SCC (GCC36.3). • Failure to appoint the Contact Manager. • No contract management plan. • Failure to issue a commencement letter. There was no record indicating that the Entity issued a	*At the time of the audit, the team did not receive the required evidence for the aforementioned document because they were with the Auditor General. Attached, are the performance security declaration, the contractor's updated work schedule, the contract management plan, the commencement order, the monthly report, and the appointment of the project manager.* *The defect liability period of six months was still in effect at the time of the audit. A snag*

No.	Subject of procurement	Contract Amount (UGX)	Exceptions	Management response
			commencement letter. • No record of minutes of site handover/ground breaking. • No record that PDU submitted the additional works/ variation to the Contracts Committee for approval. The Authority noted that Procurement and Disposal Unit submitted the request for use of direct procurement method yet the Contracts Committee approved a variation of UGX. 39,412,000. • Entering into agreement before the request for additional works was raised by the Contract Manager: The Authority found that whereas the Contract Manager initiated a request for additional works on 10th June 2025, the Entity had already entered into the contract with the contractor on 18th May 2025. • Irregularities at payments: The Authority found that the Entity paid for the following works that were not	*list was generated, and instructions were issued for the correction of defects before the retention payment could be made.* *The additional work was supervised, and the report is attached for your reference.* **Authority's comment:** No documentary evidence was submitted for verification to substantiate the Entity's response.

No.	Subject of procurement	Contract Amount (UGX)	Exceptions	Management response
			conducted: 1. HIV Information, education and consultation campaigns including distribution of condoms for two months- UGX. 600,000. 2. Provide, maintain and operate Sexually Transmitted Diseases (STDs) and HIV/AIDS Clinic or make alternative arrangements with existing local clinic for two months – UGX. 600,000. • Failure to pay the retention of 5% worth UGX. 16,242,050. • No record that the Entity supervised the additional works i.e. concrete kerning, concrete channelling, service ducts, normal duty PVC/PE pipes and square manholes for service ducts worth UGX. 39,412,000. • Failure to prepare monthly progress reports. The Authority found that the Contract Manager prepared only one report for the month of May 2025 instead of three reports	

No.	Subject of procurement	Contract Amount (UGX)	Exceptions	Management response
TOTAL		1,437,631,657		

Implications

- Absence of a Contract Manager increases the risk of ineffective contract monitoring and supervision, thus potentially increasing the risk of contract non-performance by a provider.
- Failure to submit work programs could lead to project delays and time overruns i.e., tasks may be performed out of sequence.

Recommendations

1. The Accounting Officer should through the Contract Manager task contractors to submit work programs in the required time period as specified in the terms and conditions of contract, in accordance with Regulation 52 (b) of the PPDA (Contracts) Regulations, 2023.
2. In order to reduce the risk of ineffective contract monitoring and supervision, the Accounting Officer should appoint Contract Managers after signing the contracts in accordance with Section 51 of Public Procurement and Disposal of Public Assets (Contracts) Regulations 2023, with copies of appointment letters kept on contract management file.
3. Contract managers should strictly supervise the contract and ascertain that the provider performs the contract in accordance with the terms and conditions specified in the contract in accordance with Regulation 52 (1) (b) of the PPDA (Contract) Regulations 2023.

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

2.3.1 Failure to dispose of obsolete assets

Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023 provides for disposal planning. The board of survey report of 2023/2024 recommended assets for disposal, however, the disposal process had not commenced as at 19th December 2025. The Authority also found that the Entity had not disposed of any items in the previous five financial years i.e. FY 2018/2019, FY 2019/2020, FY 2020/2021, FY 2021/2022 and 2022/2023, even though the boards of surveys conducted recommended assets for disposal, contrary to PPDA (Disposal of public assets) Regulations, 2023. This was due to weak asset management and inventory controls. Table 8 and 9 below show images and items of some of the obsolete assets respectively.

Table 8: Items recommended for disposal

Table 9: List of approved assets for boarding off

S/n	Make	Type	Reg. no.	Engine number	Chassis number	Lot no.
1.	Ford Ranger	Pick up	UG 2932R	WLTA 154667	MNBUSFE40A W808560	01
2.	Nissan	Pick up	UAK 379Z	QD32269468	ADNJ830000LO O23550	02
3.	Toyota Land cruiser	Station wagon	UAA 856N		JTEEB71J407000 599	05
4.	Ford Ranger	Pick up	UG 2722R	WLAT964822	MNBUSFE409W 760083	06
5.	Toyota Hilux	Pick up	LG 0057-009	3L3907156	LN1060120233	24
6.	Nissan	Pick up	LG 002-71	QD32215937	ADHJ830000A00 0162	25
7.	Toyota Hilux	Pick up	UAA 221X	3L4741047	LN1660026594	26
8.	Ford Ranger	Pick up	LG 0016-71	WL	MNBBSFE30YW 133949	27
9.	Nissan hard body	Pick up	UG 4090M	TD27177602	ADNCJUD22200 18647	28
10.	Suzuki Maruti	Station wagon	UG 3512M	G13BBN325981	NIL	29
11.	Ford Ranger	Pick up	UAJ 616Z	WLAT 530855	MNBUSFE408W 710927	30
12.	Nissan	Pick up	UG 2232M	QD32193396	ADJ840000E045 485	31
13.	Yamaha DT	Motorc	Nil	3TT1773323	DEO20X054577	3

S/n	Make	Type	Reg. no.	Engine number	Chassis number	Lot no.
		ycle				
14.	Yamaha yer	Motorcycle	Nil	E3N2E015563	LBPKE 1200252668	4
15.	Yamaha DT	Motorcycle	UBA 010Z	3TT17814	DE02X055060	7
16.	Suzuki TF	Motorcycle	Nil	TF125152798	TF125152450	8
17.	Yamaha DT	Motorcycle	UAC 102Y	3TT099014	3TTO99415	9
18.	Honda XL	Motorcycle	Nil	L125SE5608214	12125S5758960	10
19.	Honda XL 125S	Motorcycle	Nil	L125SE5581967	L125S57297	11
20.	Honda YBR	Motorcycle	Nil	WHU156FM12 07D73262	LWBPCJMFX10 47793	12
21.	Suzuki TF	Motorcycle	UG 1717A	TF125156168	TF125155801	13
22.	Jailing Honda	Motorcycle	Nil	156AM1200100 2568	LAAAJKJG8100 02830	14
23.	Honda XL	Motorcycle	UG 2250R	L125SE5601881	LI2S5SA747708	15
24.	AG 100 Yamaha	Motorcycle	LG 0018-71	3HA149023	3HA149280	16
25.	Honda XL 125	Motorcycle	Nil	Y25SE5599049	L125S5744860	17
26.	Honda XL	Motorcycle	Nil	L125SE6589246	L125S5735796	18
27.	Jailing	Motorcycle	Nil	156FM2200800 00733	LAAAJKJG9800 01292	19
28.	Suzuki TF 125	Motorcycle	Nil	TF125137344	TF125113702	20
29.	Suzuki TF	Motorcycle	UPU 507	TF125128469	TF125128391	21
30.	Honda	Motorcycle	Nil	INHY156FMI20 7D31	LWBCJIF671048 255	22
31.	Jincheng	Motorcycle	UG 0I9M		AX100PBW1109 472	23

OTHER ITEMS

S/n	Description	Model	Serial No.	Quantity	Lot no.
1.	HP printer	LaserJet P2015	Ccnbw7442xd	1	33
2.	Filling cabinet	Rexel	N/A	2	34
3.	Filling cabinet	MTC	N/A	1	35
4.	Laptop	HP core 3	BCM943228HM 4L	1	36
5.	Laptop	Dell	42312198853	1	37

S/n	Description	Model	Serial No.	Quantity	Lot no.
6.	UPS	Eaton NV1000H	63F900067	1	38
7.	CPU	Lenovo	6069W2ELMBT V72	1	39
8.	CPU	Dell	6XCJ32S	1	40
9.	Monitor	Dell	CN07C2R47287 31TDY9N	1	41
10.	Batteries	Sonner Chien	N/A	8	42
11.	Solar panel	Sukan	N/A	6	43
12.	Metallic	N/A	N/A	35	44

Implications

- Assets continue to lose value through depreciation.
- Unsecured or easily accessible assets can be targets for theft, vandalism or unauthorized use which can lead to further loss or liability.

Management Response

CAO's office wrote a letter to all User Departments to submit procurement and disposal plans as per the letter attached. CAO appointed the district Board of Survey as per requirement of Local Government finance and accounting regulation guidelines and duly submitted the report to the Accountant General's Office. Refer to Board of Survey report attached.

Authority's comment

The management response is noted, however, the Entity did not submit documentary evidence for verification to substantiate the response.

Recommendations

In accordance with the PPDA (Disposal of public assets) Regulations, 2023, the Accounting Officer should:

1. Instruct the Head, Procurement and Disposal Unit to execute the disposal exercise without delay.
2. Make a request for approval of the disposal to the Minister, having conducted a valuation exercise of the assets, in accordance with Regulation 4 (2) of the PPDA (Disposal of public assets) Regulations, 2023.

2.4 Assessment of the progress and performance of the micro-scale irrigation program in Amuru District Local Government

Background

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

Findings

The Authority found that 84 farmers applied for the micro irrigation program but only 48 were eligible. Out of the 48 eligible farmers only 36 farmers were approved and the installations completed and handed over to the farmers. The summary status of the procurement of microscale irrigation equipment in FY 2024/2025 is detailed in table 10 below.

Table 10: Summary status of the procurement of microscale irrigation equipment in FY 2024/2025

Level	Definition	Amuru 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*	84
Eligible Farmer	*Those farmers who had a farm visit and were found to meet the eligibility criteria*	48
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*	36
Installation Accepted Farmer	*Those farmers who had the irrigation equipment installed and the Local Government and farmer verified the equipment and installation was as per quotation and standards*	36
Completed Farmer	*Those Farmers where the irrigation equipment supplier was paid by the Local Government and all paperwork is complete*	35
Total of microscale irrigation kits installed and completed in FY 2024/2025		**35**

2.4.1 Progress achieved in the implementation of micro scale irrigation scheme for demonstration to selected farmers in Amuru District. The level of the subsidy varies according to the choice of the Irrigation equipment/technology selected by the farmer as indicated in Table 11 below:

Table 11: Level of implementation of micro scale irrigation program in Amuru District.

No.	Subject of procurement	Contract value	Amount so far paid by the farmer	Status of implementation, to selected farmer.
1.	Design, supply & installation of micro scale irrigation equipment for Mr. Francis Ben Nyero, of Ocipii B Village. Type: Solar powered irrigation system,	23,370,679	5,842,669	Completed and handed over to farmer.

No.	Subject of procurement	Contract value	Amount so far paid by the farmer	Status of implementation, to selected farmer.
	Water source: Stream, distance: 200m			
2.	Design, supply & installation of micro scale irrigation equipment for Mrs. Grace Lamwaka Obalim of Lalem Village. Type: Solar powered irrigation system. Water source: Borehole, distance: 120m.	27,356,400	6,839,100	Completed and handed over to farmer.
3.	Design, supply & installation of micro scale irrigation equipment for Mrs. Jackline Ayat of Lalem Village. Type: Solar powered irrigation system. Water source: Borehole, distance: 150m.	27,366,253	6,841,563	Completed and handed over to farmer.
4.	Design, supply & installation of micro scale irrigation equipment for Mr. Benard Okumu of Lalem Village. Type: Solar powered irrigation system, Water source: Borehole distance: 150m.	27,671,152	6,917,788	Completed and handed over to farmer.
5.	Design, supply & installation of micro scale irrigation equipment for Mr. George Opira of Lujoro ward. Type: Solar powered irrigation system. Water source: Stream, distance: 100m.	14,276,947	3,569,236	Completed and handed over to farmer.

No.	Subject of procurement	Contract value	Amount so far paid by the farmer	Status of implementation, to selected farmer.
6.	Design, supply & installation of micro scale irrigation equipment for Mr. Geoffrey Oketta of Otwee ward Type: Solar powered irrigation system. Water source: Stream, distance: 150m.	12,026,820	3,006,700	Completed and handed over to farmer.
7.	Design, supply & installation of micro scale irrigation equipment for Mr. Richard Kidega of Amoyokoma ward. Type: Solar powered irrigation system. Water source: Stream, distance: 150m.	12,645,715	3,161,400	Completed and handed over to farmer.
8.	Design, supply & installation of micro scale irrigation equipment for Mr. Douglas Kayanja of Abyee Village. Type: Solar powered irrigation system. Water source: Stream., distance: 150m.	22,000,088	5,500,000	Completed and handed over to farmer.
9.	Design, supply & installation of micro scale irrigation equipment for Mr. Juliet Nabyonga Oriem of Abyee Village. Type: Solar powered irrigation system. Water source: Stream distance: 100m.	17,850,000	1,162,500	Completed and handed over to farmer.
10.	Design, supply & installation of micro scale irrigation equipment for Washington Odida of Owadi Village. Type: Solar powered	11,996,220	2,999,000	Completed and handed over to farmer.

No.	Subject of procurement	Contract value	Amount so far paid by the farmer	Status of implementation, to selected farmer.
	irrigation system. Water source: Stream, distance:150m.			
11.	Design, supply & installation of micro scale irrigation equipment for Mrs Lagen Judith Marjorie of PawelVillage. Type: Solar powered irrigation system. Water source: Stream, distance: 100m.	26,150,760	6,537,600	Completed and handed over to farmer.
12.	Design, supply & installation of micro scale irrigation equipment for Mr. David Okot of PawelVillage. Type: Solar powered irrigation system. Water source: Stream, distance: 100m.	16,416,900	4,104,200	Completed and handed over to farmer.
13.	Design, supply & installation of micro scale irrigation equipment for Mr. Robert Onen of Palukere Village. Type: Solar powered irrigation system. Water source: Stream, distance: 100m.	14,232,194	3,558,000	Completed and handed over to farmer.
14.	Design, supply & installation of micro scale irrigation equipment for Mr. Odoch Lasco of AdaraVillage. Type: Solar powered irrigation system. Water source: Stream, distance: 150m.	14,232,194	3,558,000	Completed and handed over to farmer.
15.	Design, supply & installation of micro scale irrigation	26,610,780	6,652,695	Completed and handed over to

No.	Subject of procurement	Contract value	Amount so far paid by the farmer	Status of implementation, to selected farmer.
	equipment for Ms. Hellen Jola of Ocippa B Village. Type: Solar powered irrigation system. Water source: Stream, distance: 100m.			farmer.
16.	Design, supply & installation of micro scale irrigation equipment for Mrs. Anna Maria Fonni Vost of Pabwono Village. Type: Solar powered irrigation system. Water source: Stream, distance: 100m.	26,955,540	6,738,800	Completed and handed over to farmer.
17.	Design, supply & installation of micro scale irrigation equipment for Mr. John Rumunu of Lorikwo east Village. Type: Solar powered irrigation system. Water source: Stream, distance: 100m.	24,554,052	6,138,500	Completed and handed over to farmer.
18.	Design, supply & installation of micro scale irrigation equipment for Mr. Samuel Rumunu Lindri of Lorikwo east Village. Type: Solar powered irrigation system. Water source: Stream, distance: 100m.	25,500,102	6,375,000	Completed and handed over to farmer.
19.	Design, supply & installation of micro scale irrigation equipment for Mr. Peter Moga of Lorikwo east Village.	24,305,376	6,076,300	Completed and handed over to farmer.

No.	Subject of procurement	Contract value	Amount so far paid by the farmer	Status of implementation, to selected farmer.
	Type: Solar powered irrigation system. Water source: Stream, distance: 100m.			
20.	Design, supply & installation of micro scale irrigation equipment for Ms. Rebbeca Mazapkwe of Lorikwo east Village. Type: Solar powered irrigation system. Water source: Stream, distance: 100m.	25,905,522	6,476,380	Completed and handed over to farmer.
21.	Design, supply & installation of micro scale irrigation equipment for Ms. Kevin Akello of Apaa Village. Type: Solar powered irrigation system. Water source: Stream, distance: 100m.	10,537,620	2,634,400	Completed and handed over to farmer.
22.	Design, supply & installation of micro scale irrigation equipment for Mr. Abraham Welborn of Lujoro Village. Type: Solar powered irrigation system. Water source: Stream, distance: 100m.	24,712,988	6,178,200	Completed and handed over to farmer.
23.	Design, supply & installation of micro scale irrigation equipment for Ms. Joyce Lanyero of Pupwonya Village. Type: Solar powered irrigation system. Water source: Stream, distance: 150m.	14,000,412	3,500,100	Completed and handed over to farmer.

No.	Subject of procurement	Contract value	Amount so far paid by the farmer	Status of implementation, to selected farmer.
24.	Design, supply & installation of micro scale irrigation equipment for Mr. Walter Ouma of Ocipii B Village. Type: Solar powered irrigation system. Water source: Stream, distance: 150m.	23,918,636	5,979,650	
25.	Design, supply & installation of micro scale irrigation equipment for Ms. Caroline Amony of Ceri Village. Type: Solar powered irrigation system. Water source: Stream, distance: 250m.	26,674,506	6,668,600	Completed and handed over to farmer.
26.	Design, supply & installation of micro scale irrigation equipment for Mr. George Willy Oketayot Orindi of LayamoVillage. Type: Solar powered irrigation system. Water source: Stream, distance: 150m.	11,214,900	2,803,700	Completed and handed over to farmer.
27.	Design, supply & installation of micro scale irrigation equipment for Mr. Santo Okello of Ocippi A Village. Type: Solar powered irrigation system. Water source: Stream, distance: 150m.	15,317,360		Completed and handed over to farmer.
28.	Design, supply & installation of micro scale irrigation equipment for Mr. Mathew Okello of Kololo Village. Type: Solar powered	11,935,020	2,983,700	Completed and handed over to farmer.

No.	Subject of procurement	Contract value	Amount so far paid by the farmer	Status of implementation, to selected farmer.
	irrigation system. Water source: Stream, distance: 150m.			
29.	Design, supply & installation of micro scale irrigation equipment for Mr. Besweri Katonka of Okidi North Village. Type: Solar powered irrigation system. Water source: Stream, distance: 150m.	23,833,978	5,958,400	Completed and handed over to farmer.
30.	Design, supply & installation of micro scale irrigation equipment for Mr. Geoffrey Okaka Owich of Ceri Village. Type: Solar powered irrigation system. Water source: Stream, distance: 250m.	22,027,680	5,506,900	Completed and handed over to farmer.
31.	Design, supply & installation of micro scale irrigation equipment for Ms. Beatrice Ajok of Ocippi B Village. Type: Solar powered irrigation system. Water source: Stream, distance: 100m.	22,567,500	5,641,800	Completed and handed over to farmer.
32.	Design, supply &installation of micro scale irrigation equipment for Mr. Peter Omony of Ocippi B Village. Type: Solar powered irrigation system. Water source: Stream, distance: 100m.	12,093,222	3,023,300	Completed and handed over to farmer.
33.	Design, supply & installation of micro scale irrigation	25,289,269	6,322,300	Completed and handed over to

No.	Subject of procurement	Contract value	Amount so far paid by the farmer	Status of implementation, to selected farmer.
	equipment for Mr. Denis Atwom Opio of Labongo Village. Type: Solar powered irrigation system. Water source: Stream, distance: 100m.			farmer.
34.	Design, supply & installation of micro scale irrigation equipment for Mr. Brian Oloya of Amoyokoma Village. Type: Solar powered irrigation system. Water source: Stream, distance: 100m.	12,284,432	3,071,100	Completed and handed over to farmer.
35.	Design, supply & installation of micro scale irrigation equipment for Mr. Davidson Oola of Owadi Village. Type: Solar powered irrigation system. Water source: Stream, distance: 100m.	12,284,432	3,071,100	Completed and handed over to farmer.
36.	Design, supply & installation of micro scale irrigation equipment for Mr. Daniel Kidega Kiwanuka of Olinga Village. Type: Solar powered irrigation system. Water source: Stream, distance: 150m.	12,200,000	3,050,000	Completed and handed over to farmer.
	Total	**702,315,649**	**168,448,681**	

2.5.1 Force on Account Mechanism

Table 12: Table showing physical verification of the force on account mechanism of Amuru DLG

No.	Subject of procurement and Exceptions
1.	Force on Account  **Exceptions** • Not graveled • Culverts are not covered • The installed culverts are small • Bush not cleared • No head walls • Deep potholes

Implication
Delayed completion of works delays service delivery to the intended beneficiaries where the facility is being constructed.

Management response
No management response

Recommendation
The Accounting Officer should take appropriate action to be able to obtain full completion of the project in order to achieve efficiency in accordance with Section 51 of the PPDA Act, Cap. 205.

2.5.2 Physical verification for other projects

Table 13: Physical verification for other projects implemented in FY 2024-25

No.	Subject of procurement and Exceptions
1.	Upgrade of 430 Meters of Street to Bitumen Standard at Pabbo Using Low-Cost Seal Technologies at Pabo Town Council Selective Bidding Unified Investment Co. Ltd UGX 402,477,990

No.	Subject of procurement and Exceptions
	 **Exceptions** • Incomplete works • No drainage trenches • No trees plated • Small culverts • Not commissioned **Management Response** *No management response*
2.	Construction 1 block of 4-unit staff house at Atiak HCIV Under Health Selective Bidding Load Engineering Ltd UGX 99,597,900  **Exceptions**

No.	Subject of procurement and Exceptions
	• Cracked veranda • No project sign post • Windows are not well aligned • No ramps • Not commissioned trees planted • No grass planted **Management Response** *No management response*
3.	Construction/completion of 1block of 3 classrooms at Olya P/S under NUDIEL project under Education Department Selective Bidding Ziz Holdings (Smc) Ltd. UGX. 90,000,000  **Exceptions** • No sign post

No.	Subject of procurement and Exceptions
	• Not commissioned • Damaged ramp • Cracked veranda • Cracked veranda • Poor painting • No trees planted • No grass planted **Management Response** *No management response*
4.	Construction of mini piped water supply at Pawel Lalem RGC Phase 2 under UGIFT Water Sector Selective Bidding Full Dose Engineering Ltd UGX 176,540,526  **Exceptions** • Not commissioned • Not engraved **Management Response** *The Engravement/Sign Post was delayed but later delivered and is available.* **Authority's comment:** *No evidence was submitted for Authority's consideration.*

CHAPTER 3: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

This section graphically presents the scores per area assessed under the different audit questions.

3.1 Overall Audit Conclusion

The performance of Amuru District Local Government for the Financial Year 2024/25 was **moderately satisfactory** with an overall weighted average risk rating of **45%** as indicated in Table 14 below:

Table 14: The risk rating is as follows:

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

The risk rating was weighted to determine the overall risk level of the Entity. The weighting was derived using the average weighted index as shown in Table 15 below:

Table 15: Summary of performance of Amuru District Local Government

Risk Rating	NO.	%No	Weights	Weighted score by No.	Value (UGX)	%Value	Weights	Weighted score by value
High	2	13.3	0.6	8	492,242,490	23	0.6	14
Medium	7	46.7	0.3	14	979,762,567	45.9	0.3	14
Low	3	20	0.1	2	338,953,344	15.9	0.1	2
Satisfactory	3	20	0	0	324,444,292	15.2	0	0
Total	**15**	**100**	**1**	**24**	**2,135,402,693**	**100**	**0**	**30**

Weighted Average (By no.) = $\frac{\sum \text{Weighted Score} \times 100}{60}$ = $\frac{26}{60} \times 100 = 40\%$

Weighted Average (By Value) = $\frac{\sum \text{Weighted Score} \times 100}{60}$ = $\frac{30}{60} \times 100 =$ **50%**

Combined Weighted Average = $\frac{40 + 50}{2}$ = **45%**

Figure 1: Risk Rating by Number

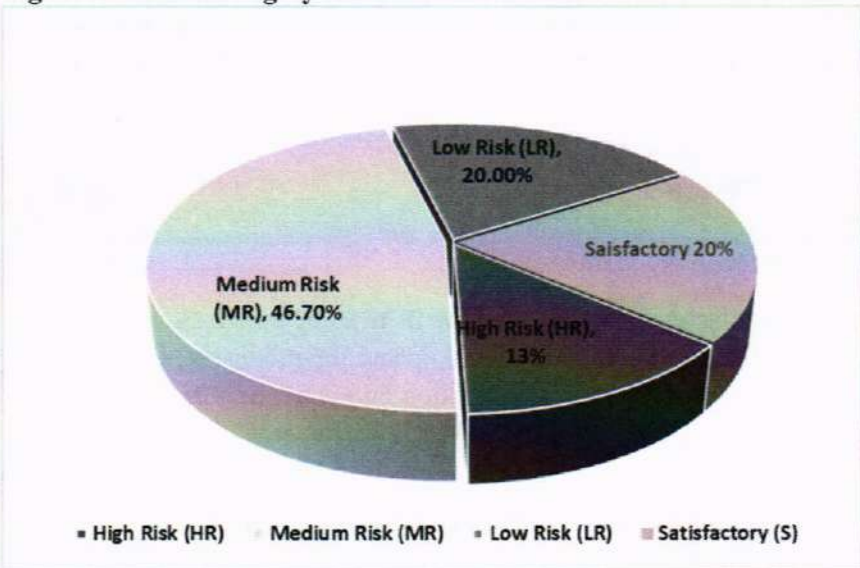
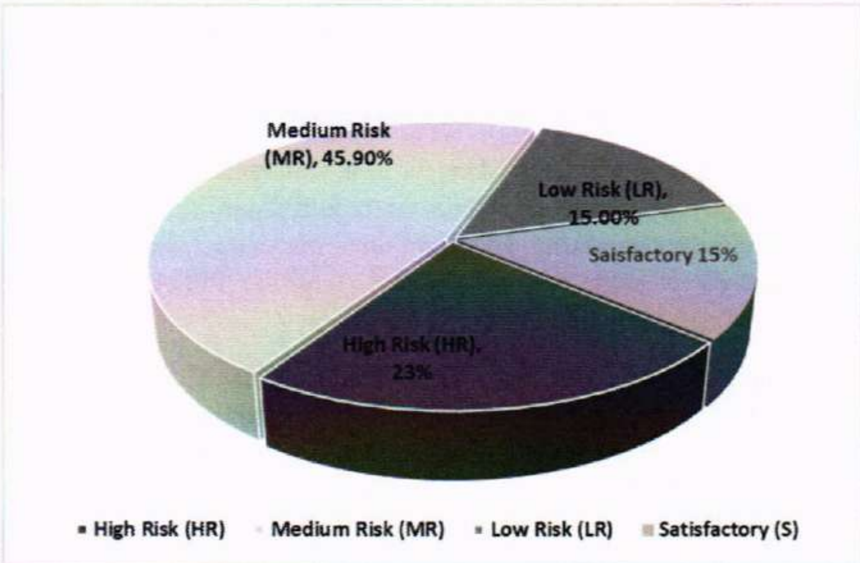


Figure 2: Risk Rating by Value



3.2 Recommended Action Plan

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

Table 16: Recommended Action Plan

Responsible Party	Recommendation	Action Date
Accounting Officer	The Accounting Officer should: a) Regularly carry out a review of the implementation of the procurement plan and update the procurement plan in accordance with Section 60 (7) of the PPDA Act, Cap. 205 to ensure improved performance; b) Develop a mechanism of implementing the Authority's recommendation and enforce compliance by the key stakeholders in accordance with Section 10 (1) (a) of the PPDA Act Cap. 205; c) Appoint Contract Managers after signing the contracts in accordance with Section 51 of Public Procurement and Disposal of Public Assets (Contracts) Regulations 2023, with copies of appointment kept on contract management file; d) Through the Contract Manager task contractors to submit work programs within the required period as specified in the terms and conditions of contract, in accordance with Regulation 52 (b) of the PPDA (Contracts) Regulations, 2023. e) Make a request for approval of the disposal to the Minister, having conducted a valuation exercise of the assets, in accordance with Regulation 4 (2) of the PPDA (Disposal of public assets) Regulations, 2023.	Immediately
Procurement and Disposal Unit	The Head Procurement and Disposal Unit should: a) Always confirm that all procurement and disposal transactions are conducted in a manner that promotes transparency, accountability and fairness in accordance with Section 48 of the PPDA Act, Cap. 205 in order to avoid situations such as receiving bids late. b) Ascertain that within five working days after the award decision of the Contracts Committee, display a Notice of the Best Evaluated Bidder on the notice board of the Entity for ten working days in accordance with Regulation 3(1) of the PPDA (Contracts) Regulations, 2023	Immediately

Responsible Party	Recommendation	Action Date
	c) Scrutinize and analyse all contract documents to ensure that all the provisions are complete and appropriate for each particular procurement to avoid creation of doubt / assumptions by the provider and Entity during contract implementation.	
Contracts Committee	Reject solicitation documents that do not define requirements precisely and in a manner that creates no doubt or assumption by a bidder in regard to the requirements of the Entity in accordance with Regulation 42 (a) of the PPDA (Rules and Methods for procurement of Supplies, works and Non- Consultancy Services) Regulations, 2023. The Contracts Committee should quality assure all the contracts documents prior to contract signing.	Continuous
Evaluation Committee	Evaluate the bids following the criteria set in the bidding document and waive any non-conformity or omission in the bid that does not constitute a material deviation in accordance with Regulation 18 (5) of the PDA (Evaluation) Regulations, 2023.	Continuous
User Departments	Contract managers should strictly supervise the contract and ascertain that the provider performs the contract in accordance with the terms and conditions specified in the contract and Regulation 52 (1) (b) of the PPDA (Contract) Regulations 2023.	Immediately

Annex 1: Audit Sample List for the audit of Amuru DLG for FY 2024-2025

No.	Procurement Reference No.	Subject of Procurement	Method of Procurement	Provider/Purchaser	Contract Value (UGX)	Risk Rating
1.	AMURU808/WRKS/2024-2025/00027	Upgrade of 430 Meters of Street to Bitumen Standard at Pabbo Using Low-Cost Seal Technologies at Pabo Town Council	Selective Bidding	Unified Investment Co. Ltd	402,477,990	High
2.	AMURU808/WRKS/2024-2025/00027	Construction of the proposed Natural Resources offices at Amuru District Local Government	Selective Bidding	Kajuka Engineering Ltd	365,816,754	Medium
3.	AMURU808/WRKS/2024-2025/00011	Construction of mini piped water supply at Pawel Lalem RGC Phase 2 under UGIFT Water Sector	Selective Bidding	Full Dose Engineering Ltd	176,540,526	Medium
4.	AMURU808/WRKS/2024-2025/00020	Rehabilitation of 3 blocks of 9 classrooms at Okungeddi Primary School under Education and Sports Department	Selective Bidding	Lacan Bill (U) Ltd	163,383,343	Medium
5.	AMURU808/SUPLS/2024-2025/00010	Supply of 600mm and 900mm concrete culverts for road maintenance	Selective Bidding	Waltop Energy Limited	81,560,962	Medium
6.	AMURU808/WRKS/2024-2025/00018	Rehabilitation of 2blocks of 8 classrooms at Bibia P/S under Education and Sports Department	Selective Bidding	Full Dose Engineering Ltd	168,981,068	Low
7.	AMURU808/WRKS/2024-2025/00010	Drilling of 9 boreholes average depth 75m deep under DWSCG	Selective Bidding	BM Watsan Holdings Ltd	152,978,976	Satisfactory
8.	AMURU808/WRKS/2024-2025/00018	Rehabilitation of 2blocks of 8 classrooms at Pongdwongo P/S under Education and Sports Department	Selective Bidding	Full Dose Engineering Ltd	124,898,440	Satisfactory
9.	AMURU808/WRKS/2024-2025/00024	Rehabilitation of 1block of 4-unit staff house at Pawel Lalem P/S,	Selective Bidding	Awoto Foundation (U) Ltd	99,972,276	Low

No.	Procurement Reference No.	Subject of Procurement	Method of Procurement	Provider/Purchaser	Contract Value (UGX)	Risk Rating
		Opara SC under Education and Sports Department				
10.	AMURU808/WRKS/2024-2025/00001	Construction 1 block of 4-unit staff house at Atiak HCIV Under Health	Selective Bidding	Load Engineering Ltd	99,597,900	Medium
11.	AMURU808/WORKS/2024-2025/00014	Construction/completion of 1block of 3 classrooms at Olya Primary Schol under NUDIEL project under Education Department	Selective Bidding	Ziz Holdings (Smc) Ltd	89,764,500	High
12.	AMURU808/WORKS/2024-2025/0001(3)	Installation of well development, casting and installation drilling of deep boreholes average depth 75m deep under frame work	Open bidding	Amuru HPMA	70,000,000	Low
13.	AMURU808/WORKS/2024-2025/00019	Construction of 2 blocks of 5 each drainable latrine for boys and girls at Pupwonya Primary School -Atiak Sub County Under Education Department	Selective Bidding	Kajuka Engineering Ltd	58,489,582	Medium
14.	AMURU808/WRKS/2024-2025/00021	Additional works for rehabilitation of 1 block of 2 classrooms at Bibia Primary School under Education and Sports	Direct procurement	M/S Fulldose Engineering Ltd	46,566,876	Satisfactory
15.	AMURU808/SUPLS/2024-2025/00014	Supply of 14 pump parts for deep boreholes installation under DWSCG Using U PVC and ss pipes and rods under DWSCG Water Sector	Selective Bidding	Full Dose Engineering Ltd	34,373,400	Medium
	TOTAL				**2,135,402,693**	

Annex 2: Procurements that were not implemented by the Entity

No.	Subject of procurement	Method of procurement	Contract Value
1.	Construction of one block pit latrine at Atiak Sub County Headquarter	Selective Domestic Bidding	4,000,000
2.	Renovation of OPD block of 2 rooms at Okidi HCII in Atiak Sub County	Selective Domestic Bidding	3,000,000
3.	Rehabilitation of public toilet 2 at Elegu Town Council	Selective Domestic Bidding	10,000,000
4.	Rehabilitation of boreholes at Karutu Primary School in Atiak Sub County	Selective Domestic Bidding	514,000
5.	Construction of gateman house at Lamogi Sub County Headquarters	Selective Domestic Bidding	10,000,000
6.	Construction of 1 block of 2 stance waterborne toilet at Lamogi Sub County Headquarters	Selective Domestic Bidding	26,863,000
7.	Construction of 1 block of 3 stance drainable latrine at Lajalula market at Lakang Sub County	Selective Domestic Bidding	22,000,000
8.	Drilling of 1 production well in Opara Subcounty trading center under water sector	Selective Domestic Bidding	26,000,000
9.	Rehabilitation of 2 blocks of staff house at GiraGira Primary School under Education sector	Selective Domestic Bidding	50,150,000
10.	Construction of iron remover plant at Amuru Town Council under water sector	Selective Domestic Bidding	10,000,000
11.	Renovation of 1 office block under community-based services department	Selective Domestic Bidding	25,500,000
12.	Construction of waste disposal point at Pabbo Modern market under health department	Selective Domestic Bidding	6,000,000
13.	Rehabilitation of 1 block of 4 classrooms at Palwong Primary School under education and Sport department	Selective Domestic Bidding	82,600,000
14.	Rehabilitation of Council Hall (Tiling) at Amuru Sub County	Force on accounts	11,314,000
15.	Completion of the construction of water born toilet to Amuru Town Council	Force on accounts	9,600,000

No.	Subject of procurement	Method of procurement	Contract Value
16.	Supply of 1 filing cabinet to Amuru Sub County and 1executive chair and 1 table to Pogo Sub County	Request for Quotation	4,100,000
17.	Supply of 4-seater benches to Elegu Town Council	Request for Quotation	15,000,000
18.	Supply of 4 motorcycles; to Elegu Town Council, Guruguru Sub County and Lakang Sub County	Request for Quotation	72,000,000
19.	Supply of motor vehicle tires; to council and statutory bodies, finance, community, water sector, planning unit.	Request for Quotation	33,350,000
20.	Supply of small office equipment to departments, town council, sub counties, sectors	Request for Quotation	27,300,000
21.	Supply of assorted cleaning material to the district	Request for Quotation	27,401,000
22.	Supply of 1,159 pieces of assorted finance books, temp occupation permit, general receipts, main cashbooks, stores ledger books, stores issue books, market due ticket books, hotel and lodges books, ground rent books, payment vouchers books and licenses books to finance department	Request for Quotation	50,400,000
23.	Supply of 3000 pcs of assorted finance forms; Birth certificate, death certificate to finance department	Request for Quotation	3,400,000
24.	Supply of generator to Pogo Subcounty	Request for Quotation	1,600,000
25.	Supply of 1 piece of 1000 liters water tank to Pogo Sub County	Request for Quotation	1,300,000
26.	Supply of 500 packets of sanitary towels to schools under Guruguru Sub County	Request for Quotation	2,500,000
27.	Supply of 2 pieces of office noticeboards and 4 book shelves to Guruguru Sub County	Request for Quotation	1,800,000
28.	Supply and installation of solar panels with all its accessories to Guruguru Sub County	Request for Quotation	2,500,000
29.	Supply of ICT consumables to water department	Request for Quotation	1,000,000
30.	Provision of consultancy services for design	Request for Quotation	25,000,000
31.	Supply of 16pcs of flash disks to finance department	Request for Quotation	1,280,000
32.	Surveying inspecting and titling of lands at Amuru Sub County, Pogo Sub County and headquarter	Open Domestic Bidding	8,000,000
33.	Preliminary survey and inspection of land at Atiak Sub County	Open Domestic Bidding	2,000,000
34.	Maintenance of district compound including multipurpose, compound maintenance at Lamogi Sub	Open Domestic	28,000,000

No.	Subject of procurement	Method of procurement	Contract Value
	County and Guruguru Sub County	Bidding	
35.	Draining of latrines, septic tanks at schools, health centers and markets in the district	Request for Quotation	3,000,000
36.	Hydrogeological survey and supervision and supervision of 1 production well under water sector	Request for Quotation	4,000,000
37.	Maintenance, repairs and servicing of computers, photocopiers, printers for and accessories for department, town councils and sub counties	Open Domestic Bidding	12,500,000
38.	Fumigation services at sub counties, schools and health centers	Open Domestic Bidding	1,000,000
39.	Cleaning services of multipurpose hall under community services department	Request for Quotation	3,000,000
40.	Advertisement services for procurements and jobs under administration department	Request for Quotation	41,000,000
41.	Revenue management at landing sites in Atoro and TeLakang sub counties	Open Domestic Bidding	3,000,000
42.	Revenue management at Ceri River and quarry works in Atoro and TeLakang sub counties	Open Domestic Bidding	4,000,000
43.	Revenue management of district markets at town councils and sub counties	Open Domestic Bidding	172,850,000
44.	Revenue management of agro processing facilities and produce stores at Pabbo Town Council for town councils and sub counties	Open Domestic Bidding	18,000,000
45.	Revenue management of district produce and loading fees at town councils and sub counties	Open Domestic Bidding	30,160,000
46.	Revenue management of slaughtering fees at town councils and sub counties	Open Domestic Bidding	40,000,000
47.	Revenue management of fish feed mill at Pabbo Town Council	Open Domestic Bidding	1,000,000
48.	Revenue management for vehicles washing bay at Elegu Town Council	Open Domestic Bidding	5,000,000
49.	Revenue management for vehicles parked along the road side for Pabbo, Elegu and Amuru town councils	Open Domestic Bidding	10,000,000
50.	Catering services to departments, town council, sub counties, sectors	Open Domestic	200,000,000

No.	Subject of procurement	Method of procurement	Contract Value
		Bidding	
51.	Revenue management of hotel tax fees at Amuru Town Council, Elegu Town Council, Pabbo Town Council and Atiak Town Council	Open Domestic Bidding	21,220,000
52.	Printing, photocopying and binding of documents for departments, sectors, town councils and sub counties	Request for Quotation	4,000,000
TOTAL			**1,179,202,000**

Annex 3: Contracts Committee Members

No.	Name	Job Title	Position on Contracts Committee	Date of Appointment
1.	Mr. Robinson Payolem	DWO – Works and technical services	Chairperson	6th October 2021
2.	Mr. Simon Peter Komakech	Agriculture Officer- Production Department	Secretary	6th April 2022
3.	Ms. Christabella Adong	Probation and Welfare Officer – Community Services Department	Member	7th May 2024
4.	Mr. Patrick Obwoya	Assistant Water Officer – Water Sector	Member	25th November 2024
5.	Mr. Christopher Ocan	District Inspector of schools – Education Department	Member	6th April 2022

Annex 4: Staff in the Procurement and Disposal Unit

No.	Name	Position	Qualification
1.	Ms. Pauline Oyela	Senior Procurement Officer	CIPS, master's degree in public administration, Post Graduate Diploma in PSC, Bachelors in PLM, Ordinary Diploma in PSC
2.	Ms. Nancy Linda Amony	Procurement Officer	Post Graduate Diploma in PSC, Bachelors in PSC

Annex 5: Risk Rating Criteria

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	**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,	This implies use of less competitive methods which affects transparency,

RISK	DESCRIPTION	AREA	IMPLICATION
	attention by senior management. Significant deviations from established policies and principles and/or generally accepted industry standards will normally be rated "high".	failure to seek Contracts Committee approvals and usurping the powers of the PDU.	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 entity's reputation, warrant timely management action using the existing management framework to ensure a formal and effective system of management controls is put in place. Such	**Planning:** Lack of initiation of procurements and confirmation of funds.	This implies committing the Entity without funds thereby causing domestic arrears.
		Bidding Process: Deviations from standard procedures namely bidding periods, standard formats, use of PP Forms and records of issue and receipts of bids, usage of non-pre-qualified firms and splitting procurement requirements.	This implies lack of efficiency, standardisation and avoiding competition.

RISK	DESCRIPTION	AREA	IMPLICATION
	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 considered desirable to improve efficiency or to ensure that the business matches	**Planning:** Lack of procurement reference numbers.	This leads to failure to track the procurements which leads to poor record keeping.
		Bidding Process: Not signing the Ethical Code of Conduct	This leads to failure to declare conflict of interest and lack of transparency.

RISK	DESCRIPTION	AREA	IMPLICATION
	current market best practice. Deviations from laid down detailed procedures would normally be graded "low" provided that there is sufficient evidence of management action to put in place and monitor compliance with detailed procedures.		

SATISFACTORY
Relates to following laid down procurement procedures and guidelines and no significant deviation is identified during the conduct of the procurement process based on the records available at the time.