



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

GOMBA DISTRICT LOCAL GOVERNMENT

JUNE 2026

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ACRONYMS

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

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority conducted a procurement and disposal audit of Gomba District Local Government for the Financial Year 2024/2025 and reviewed 21 sampled procurement transactions.

The overall objective of the audit was to assess and establish the degree of compliance of the Entity's procurement and disposal systems and processes with the provisions of the PPDA Act, Cap. 205 and the PPDA Regulations, 2023 and Regulations, 2014 on Force Account Mechanism, Guidelines 2024 and assess the level of procurement performance over the audit period.

From the findings of the procurement and disposal audit, the performance of Gomba District Local Government for Financial Year 2024/2025 was **Moderately Satisfactory** with an overall weighted average risk rating of **60.17%**. The risk rating was weighted to determine the overall risk level of the Entity as detailed in chapter three of the audit report.

Despite the moderately satisfactory performance, the following key exceptions were noted:

1. The Entity did not fully implement 81.81% of the 11 previous audit recommendations, comprising six recommendations not implemented and three recommendations partially implemented. This is contrary to Section 10(1)(a) of the PPDA Act, Cap. 205, which empowers the Authority, where there is persistent breach of the Act, Regulations or Guidelines made under the Act, to direct the concerned Procuring and Disposing Entity to take corrective action necessary to rectify the breach. The non-implementation and partial implementation of previous audit recommendations undermined the intended improvement of the procurement function and reflected weak internal follow-up and accountability mechanisms within the Entity.
2. Regulations 3(2) and 20(3) of the PPDA (Rules and Methods for Procurement of Works, Supplies and Non-Consultancy Services) Regulations, 2023 require a request for approval of procurement to be properly initiated and completed using Form 5, including the prescribed details and declarations. The Authority found that, in 13 procurements valued at UGX 1,112,332,252, Form 5 was not duly completed. Specifically, the funds availability section was not filled; Part II lacked details of the recommended procurement method, shortlist of providers, Evaluation Committee, cost of bidding documents and the respective justifications; and the declaration section was not signed by the Procurement and Disposal Unit, the Chairperson and the Secretary to the Contracts Committee. This cast doubt on the transparency, accountability and completeness of the procurement initiation and approval process.
3. Section 67(2) of the PPDA Act, Cap. 205 requires solicitation documents to clearly state the terms and conditions applicable to any resulting contract, including the General Conditions of Contract. The Authority found that, in 16 procurements worth UGX 1,190,215,662, the Procurement and Disposal Unit prepared inadequate solicitation documents. The documents lacked clear technical specifications, did not provide for a Bid Securing Declaration under the quotation method, and did not specify equipment, key personnel, qualifications and relevant experience requirements. This limited the basis for effective bid evaluation, affected the responsiveness of bids received, reduced bidder participation, and increased the risk of awarding contracts to providers who did not meet the User Department's requirements.

4. Regulation 4(15) of the PPDA (Evaluation) Regulations, 2023 requires that where a member of the Evaluation Committee does not sign, or is unable to sign, the evaluation report, the member shall provide written reasons for not signing. The Authority found that, in 13 procurements worth UGX 1,173,930,411, some Evaluation Committee members did not sign the evaluation reports, and no written reasons were provided for their failure to sign. This rendered the evaluation reports incomplete, weakened the authenticity of the evaluation process, and limited evidence that all appointed members participated.
5. Section 44(1) of the PPDA Act, Cap. 205 requires a Procuring and Disposing Entity to maintain records of its procurement and disposal proceedings for seven years from the date of termination of the procurement or disposal action, or from the date of contract completion. The Authority found that, in 18 procurements worth UGX 1,522,066,408, the Procurement and Disposal Unit did not maintain complete procurement and contract management records. Missing records included evaluation reports, Contracts Committee minutes approving evaluation reports, contract progress reports, Contract Management Plans, payment records and other supporting documentation. This resulted in incomplete procurement action files and undermined transparency and accountability in the procurement process.
6. Regulation 15 (b) of the PPDA (Evaluation) Regulations, 2023 requires a detailed evaluation of the bids that are responsive under the preliminary examination and the administrative compliance, to determine the technical responsiveness of those bids for the evaluation of bids using the technical compliance evaluation method. In eight procurement worth UGX 904,137,840, the Entity did not conduct a detailed evaluation, that is, the availability of equipment with details of the equipment, technical personnel and their qualifications to determine the technical responsiveness to the technical requirements, thus leading to award to contracts to bidders who were not technically compliant and financially incapacitated.
7. The Entity did not dispose of obsolete assets including motor vehicles and motor cycles contrary to Regulations 2, 3 and 24 of the PPDA (Disposal of Public Assets) Regulations, 2023. This inhibits 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.
8. Regulation 52 of the PPDA (Contracts) Regulations, 2023 requires a Contract Manager to ensure that the provider performs the contract in accordance with the terms and conditions specified in the contract. The Authority found that, in 11 contracts worth UGX 1,095,096,902, the Entity did not monitor contractors' compliance with environmental, social, health and safety safeguards. Although the Bills of Quantities included ESHS provisions worth UGX 5,782,416, the Entity did not maintain reports to confirm implementation of the safeguards. This exposed the projects to the risk of environmental degradation, health and safety incidents affecting workers and surrounding communities, and unverified expenditure on ESHS-related provisions.

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

1. The Accounting Officer should:
 - (a) 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;

- (b) Task the User Departments to duly fill the procurement requisition (Form 5) in line with Regulation 3 (2) (a) and 3 (2) (c) of the PPDA (Rules and Methods for procurement of Works, Supplies and Non-Consultancy Services) Regulations, 2023, before the confirmation of funding;
 - (c) Follow up with the Office of the Chief Mechanical Engineer for the valuation of the obsolete assets for disposal in accordance with Regulation 24 of the PPDA (Disposal of Public Assets) Regulations, 2023;
 - (d) Always task the District Environment Officer and the District Community Development Officer to prepare progress reports on the implementation of ESHS aspects; and
 - (e) Recover from the contractors an amount worth UGX 5,782,416 or refund what was paid to the contractors for ESHS aspects that were not executed in line with the bills of quantities of the contract.
2. The Head, Procurement and Disposal Unit should:
 - (a) Dully fill Part II of Form 5 in Schedule 1 for submission to the Contracts Committee in respect of the procurement under the quotation method in accordance with Regulation 20 (3) of the PPDA (Rules and Methods for procurement of Works, Supplies and Non-Consultancy Services) Regulations, 2023;
 - (b) Prepare quality solicitation documents in accordance with Regulations 33-38 of the PPDA (Rules and Methods for procurement of Works, Supplies and Non-Consultancy Services) Regulations, 2023;
 - (c) Liaise with User Departments, including the Engineering, Production and Finance Departments for copies of all documentation relating to a procurement and archive on the procurement action file in accordance with Section 44 (1) of the PPDA Act, Cap. 205;
 - (d) Guide the Evaluation Committees to ensure strict adherence to the criteria set out in the bidding document in accordance with Regulation 5 of the PPDA (Evaluation) Regulations, 2023; and
 - (e) After valuation of the assets for disposal, prepare a disposal plan in accordance with Section 60 (2) (e) of the PPDA Act, Cap. 205.
 3. Contracts Committees should critically review bidding documents submitted by the Procurement and Disposal Unit to ensure that there are no inconsistencies in accordance with Regulation 10 of the PPDA (Procuring and Disposing Entities) Regulations, 2023.
 4. The Chairpersons, Evaluation Committees should task the member of an Evaluation Committee who does not or is not able to sign the report, to give reasons in writing, 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.
 5. Evaluation Committees should conduct a detailed technical evaluation of bids 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) 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

- (b) Always task the contractors to meet their contractual obligations as stipulated in the signed contracts that include adherence to environmental, health and social safeguard measures and in accordance with Regulation 52 of the PPDA (Contracts) regulations, 2023.

Gomba District Local Government should implement the recommended action plan on pages **50** to **51** 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 Gomba District Local Government for the Financial Year 2024/2025 and reviewed 21 sampled procurement transactions. The audit involved a review of procurement structures, procurement and disposal processes, as well as contract performance following the provisions of the Public Procurement and Disposal of Assets Act, Cap. 205, the PPDA Regulations 2014 and 2023 and PPDA Guidelines, 2024.

1.2. Audit Objectives

The overall objective of the audit was to assess and establish the degree of compliance of Entity's procurement system, process and disposal with the provisions of the PPDA Act, Cap. 205, PPDA Regulations, 2023, PPDA Regulations, 2014 on Force Account Mechanism and PPDA Guidelines, 2024 and 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's disposal process with the provisions of the PPDA Act, Cap. 205 and the attendant PPDA Regulations 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 UGIFT program.

1.3. Structure of the Entity

According to Section 28 of the PPDA Act, Cap. 205, the Accounting Officer has the overall responsibility for the successful execution of procurement, disposal and contract management in the Procuring and Disposing Entity. The Accounting Officers of Gomba District Local Government during the Financial Year under review were Mr. Joseph Kisubi (July 2024 to March 2025) and Mr. Donath Eswilu (March 2025 to the date of this report), as the Chief Administrative Officers.

The Permanent Secretary/Secretary to the Treasury of the Ministry of Finance Planning & Economic Development approved the members of the Contracts Committee listed in Table 1 below:

Table 1: Contracts Committee for the FY 2024-2025

No.	Name	Job Title	Position on Committee	Date of Appointment
1.	Kizito Martin	District Planner	Chairperson	10 th August 2022
2.	Kiddu Ben	Principal Fisheries	Secretary	17 th February 2022
3.	Nakajja Irene	Physical Planner	Member	15 th December 2022
4.	Kyobutungi Winnie	Senior Environment	Member	28 th February 2022

According to Section 33 of the PPDA Act, Cap. 205, all procurement or disposal activities of the Procuring and Disposing Entity except adjudication and the award of contract were to be managed by 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 2 below:

Table 2: Staff in the Procurement and Disposal Unit

No.	Name	Position	Qualification	Date of appointment
1.	Mr. Martin Mbabaali	Senior Procurement Officer	- Bachelor of Procurement and Logistics Management - Postgraduate Diploma in Procurement and Supply Chain Management	24 th February 2020
2.	Ms. Jane Namaganda	Procurement Officer	Bachelor of Procurement and Logistics Management	30 th March 2023

1.4. Procurement and disposal audit scope

The audit involved a review of the procurement and disposal process, general compliance issues and contract implementation of 21 procurement transactions under Financial Year 2024/2025 (*Appendix 1*). 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 analysis of the population and sample is detailed in Table 3 below:

Table 3: 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	0	0	0	0	0.0	0.0
2.	Request for Quotation	1,871,321,318	16	1,511,987,992	14	87.5	80.8
3.	Force Account	-	0	0	0	0.0	0.0
4.	Direct Procurement	686,525,969	11	525,014,316	7	63.6	76.5
5.	Micro Procurement	-	0	0	0	0.0	0.0
TOTAL		2,557,847,287	27	2,037,002,308	21	77.8	79.6
<i>Source: Quarterly and Monthly reports submitted to the Authority</i>							

1.5. 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 document 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 17th November 2025 and a debrief meeting to discuss preliminary findings was held with the Entity management and staff on 21st November 2025, before the audit team could embark on preparation of the management letter. The management letter was sent to the Entity on 4th March 2026 with a request to submit a Management Response by 13th March 2026, which was submitted on 2nd April 2026. The exit meeting was held on 2nd April 2026 at PPDA Head Office in Kampala.

On completion of data collection and before writing the report, the Audit Manager reviewed the working papers for completeness. The working papers contained chronology of findings on each of the sampled transactions. The audit report presents the key findings and conclusion arising from the audit.

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 Constitute 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”.

The Authority found that the Contracts Committee for the financial year under review (2024-2025) was not fully constituted with one member missing as indicated in Table 4 below:

Table 4: Contracts Committee Members for FY 2024/2025

No.	Name	Job Title	Position on Committee	Date of Appointment
1.	Kizito Martin	District Planner	Chairperson	10 th August 2022
2.	Kiddu Ben	Principal Fisheries	Secretary	17 th February 2022
3.	Nakajja Irene	Physical Planner	Member	15 th December 2022
4.	Kyobutungi Winnie	Senior Environment	Member	28 th February 2022

The Authority also found that in the following financial year 2025-2026, the Contracts Committee was composed of six members, including Ms. Florence Kisakye Kiwumulo, who was approved by the PS/ST on 27th May 2025 but without letter of appointment from Accounting Officer. The details of the Committee in the financial year 2025-2026 are as indicated in Table 5 below:

Table 5: Contracts Committee Members for FY 2025/2026

No.	Name	Job Title	Position on Committee	Date of Appointment
1.	Mr. Martin Luther Kizito	District Planner	Chairperson	Approved by PS/ST on 6 th May 2025 and appointed on 15 th May 2025
2.	Ms. Irene Nakajja	Physical Planner	Secretary	15 th December 2022 and redesignated as Secretary Contracts Committee on 2 nd December 2024
3.	Mr. Moses Kibirige	Town Clerk Kanoni TC	Member	Approved by the PS/ST on 27 th May 2025 and appointed on 13 th March 2025
4.	Mr. Fred Mugeru	Principal Health Inspector	Member	Approved by the PS/ST on 27 th May 2025 and appointed on 19 th January 2026
5.	Ms. Sharon Namboowa	Senior fisheries officer	Member	Approved by the PS/ST on 27 th May 2025 and appointed on 19 th January 2026

6.	Ms. Florence Kisakye Kiwumulo	Probation Officer	Member	Approved by the PS/ST on 27 th May 2025 with no appointment
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Implication

Failure to appoint a member approved by the PS/ST contravenes Section 28 (1) (b) of the PPDA Act. Cap. 205 for which the Accounting Officer has the responsibility to appoint a member of the Contracts Committee after the PS/ST approval.

Management Response

Management noted the Authority's comment and explained that the Chairperson and Secretary were appointed on renewal after approval from PS/ST.

Authority's comment: Noted the Entity's response; however, there was no evidence of appointment for Ms. Florence Kisakye Kiwumulo, the Probation Officer who was approved by the PS/ST on 27th May 2025. Further, records as indicated in Table 3 above implied that more than five members constituted the Contracts Committee; and there were inconsistencies in appointments after PS/ST approval, for instance, Mr. Moses Kibirige was approved by the PS/ST on 27th May 2025 and appointed on 13th March 2025.

Recommendation

The Accounting Officer should harmonize the membership of the Contracts Committee and formerly appoint Ms. Florence Kisakye Kiwumulo using Form 1 of the Schedule in accordance with Regulation 4 of the PPDA (Procuring and Disposing) Regulations, 2023, and inform the Authority of the appropriate membership of the Contracts Committee.

2.1.2 Failure to fully implement 81.81% 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”*.

Gomba District Local Government was issued an audit report for the Financial Year 2021/2022 on 21st May 2024. Out of 11 recommendations made, two recommendations (18.18%) were implemented, while 4 recommendations (36.36%) were partially implemented and 5 recommendations (45.45%) were not implemented as indicated in Table 6 below:

Table 6: Implementation of Previous Audit Recommendations

No.	Recommended Action	Implementation Status	Management Responses
1.	The Accounting Officer should put in place a strong internal mechanism and a dedicated team of staff for implementation of audit recommendations that will	Partially implemented	<i>Management explained that a dedicated team of staff was appointed to follow up on the implementation of audit recommendations.</i>

	always ensure full implementation of the Authority's previous audit recommendations		Authority's comment: Noted the Entity's response; however, a team of five was appointed on 24 th April 2025, beyond September 2024, the timeline for implementation of recommendation as provided in the action plan of the FY 2021/2022 audit report. Therefore, the team should implement the recommendations in FY 2021/2022 report and this report. The Authority will follow up on the outcome of interventions by the committee.
2.	The Accounting Officer should always update the procurement plan to reflect the changes based on actual releases in accordance to Regulation 4 of the PPDA (Planning) Regulations, 2023	Partially implemented	<i>Management acknowledged the Authority's observation.</i>
3.	The Accounting Officer should establish the possible causes of the low bidder response and devise mechanisms of increasing competition in the Entity's procurement processes to achieve value for money	Not implemented	<i>Management acknowledged the Authority's observation.</i>
4.	The Accounting Officer should organize a training and capacity building of key technical staff involved in bid evaluation	Not implemented	<i>Management acknowledged the Authority's observation and explained that the training was planned for current Financial Year.</i>
5.	The Contracts Committee should desist from approving an evaluation report not signed by all approved Evaluation Committee members in line with Regulation 2 (2) of the PPDA (Contracts) Regulations, 2023	Not implemented	<i>Management acknowledged the Authority's observation.</i>
6.	The Head Procurement and Disposal Unit should ensure	Partially implemented	<i>Management acknowledged the Authority's observation and</i>

	that every page of an evaluation report is signed by all the members of the Evaluation Committee in line with Regulation 12 (3) of the PPDA (Evaluation) Regulations, 2023		<i>explained that the Head, PDU was instructed to comply.</i>
7.	The Head Procurement and Disposal Unit should guide Evaluation Committees in conducting detailed evaluation in accordance to Regulation 19 of the PPDA (Evaluation) Regulations, 2023	Not implemented	<i>Management acknowledged the Authority's observation and explained that the Head, PDU was instructed to comply.</i>
8.	User Departments should always ensure confirmation of availability of funds to support the procurement on form 5, in line with Regulation 3 (c) of the PPDA (Rules and methods for Procurement of supplies, services and non-consultancy) Regulations, 2023	Not implemented	<i>Management acknowledged the Authority's observation.</i>
9.	User Departments should nominate Contract Managers with the appropriate skills and experience for appointment by the Accounting Officer in accordance with Regulation 51 (1) of the PPDA (Contracts) Regulations, 2023	Partially implemented	<i>Management noted the Authority's observation and explained that Contract managers were appointed</i> Authority's comment: Noted the Entity's response; however, some of the procurements had no letters of appointment of the Contract Managers

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.

Recommendations

The Accounting Officer should:

- i) Prepare and submit to the Authority a time-bound implementation action plan to address the outstanding recommendations from the FY 2021/2022 procurement audit report (issued 21st May 2024), clearly indicating specific corrective actions, responsible officers, deadlines, and evidence to be provided for each partially implemented and not implemented recommendation; 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.

2.1.3 Failure to implement 18.47% of the procurement plan

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”*.

A review of the procurement plan and quarterly procurement reports revealed that the Entity implemented procurements worth UGX 2,791,622,287 (81.53%) out of the planned procurements estimated at a worth of UGX 3,424,240,730 leaving procurements estimated at UGX 632,618,443 (18.47%) unimplemented as indicated in Table 7 below:

Table 7: Analysis of procurement spend

Total procurement plan value inclusive VAT (UGX)	3,424,240,730
Total procurement spend value inclusive VAT (UGX)	2,791,622,287
Implementation variance (UGX)	632,618,443
Implementation Rate (%)	81.53
Implementation variance (%)	18.47

Some of the planned procurements that were not implemented are as indicated in Table 8 below:

Table 8: Unimplemented planned procurement

No.	Subject of Procurement	Planned value (UGX)
1.	Procurement of a water quality machine under Water Sector	35,000,000
2.	Meals and refreshments under Planning Unit	10,820,000
3.	Seine nets, waders and digital weighing scales under Production Department	7,500,000
4.	Procurement of treadle pumps and their accessories under Production Department	6,083,339
5.	Meals under Natural Resources Department	5,000,000

Implication

Failure to fully implement planned procurements impacted on service delivery to the beneficiaries

Management Response

Management noted the Authority's observation and explained that all the listed projects were implemented.

Authority's comment: Noted the Entity's response; however, there were no details of implementation such as signed contracts, purchase orders or call off orders, progress reports and payments, among others, for the procurement requirements listed in Table 7 above.

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.

2.1.4 Procurements outside the approved procurement plan

Section 60 (10) of the PPDA Act, Cap. 205 provides that: *‘procurement shall not be carried out outside the procurement plan except in cases of emergency situations’*.

The Authority found that six procurements worth UGX 225,277,170 were conducted outside the procurement plan. The procurements are as indicated in Table 9 below:

Table 9: Procurements outside the Procurement plan

No.	Subject of Procurement	Planned value (UGX)
1.	Supply of agricultural related inputs	24,350,000
2.	Supply of a water testing kit for both chemical and microbiology	34,810,000
3.	Procurement of assorted office furniture for the chairman's office and central registry and a Television set (Samsung 55inch Smart LED with wall mounting and DSTV installation	17,499,400
4.	Provision of designs and diversion of 11kv power line at Gomba District Headquarters	29,829,220
5.	Completion of a Classroom block at St Jude Buyanja P.S in Kyayi Sub County	89,489,050
6.	Construction of a Five stance lined latrine at Mpoggo RC Mpenja S/C	29,299,500
Total		225,277,170

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.

Management response

Management noted the Authority's observation and explained that the procurements were part of the approved Procurement plan.

Authority's comment: Noted the Entity's response; however, the procurements in Table 9 above were not in the revised procurement plan received by the Authority on 16th May 2025

Recommendations

1. The Accounting Officer should review and update its 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 desist from approving and awarding contracts for procurements outside the plan that is contrary to Section 30 (d) of the PPDA Act, Cap. 205.
3. The Procurement and Disposal Unit should conduct procurement for the supplies, works, consultancy and non-consultancy services in line with the procurement plan and in accordance with Regulation 6 (a) of the PPDA (Procurement Planning) Regulations, 2023.

2.1.5 Failure to submit monthly reports

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 fifteenth day of the following month, a report on the procurement activities undertaken by the Procuring and Disposing Entity”*.

The Authority found that the Entity did not submit its monthly reports on procurement and disposal for the months of August, September and November 2024; March and May 2025.

Implication

This rendered the Entity non-compliant to the legal requirement and limited accountability in the execution of procurement activities of the Entity.

Management Response

Management noted the Authority’s observation and explained that all reports were submitted.

Authority’s comment: The Authority noted Management’s response that all reports were submitted. However, the Authority noted that there was no evidence of submission of the five monthly reports after a review of all Entity’s records in the letter movement system.

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.

2.1.6 Incomplete request for approval of procurement (Form 5)

Regulations 3(2) and 20(3) of the PPDA (Rules and Methods for Procurement of Works, Supplies and Non-Consultancy Services) Regulations, 2023 require the request for approval of procurement to be properly initiated and completed using Form 5, including the prescribed details and declarations.

The Authority found that, in 13 procurements valued at UGX 1,112,332,252, Form 5 was not duly completed: the funds availability section lacked details (Vote/Head No., Programme, Sub-programme, Item and balance remaining); Part II lacked details of the recommended procurement method, shortlist of providers, Evaluation Committee and cost of bidding documents with the respective justifications; and the Procurement and Disposal Unit, the Chairperson, and the Secretary to the Contracts Committee did not sign the declaration on Form 5, as indicated in Table 10 below.

Table 10: Procurements with incomplete procurement requisitions

No.	Subject of Procurement	Value (UGX)	PPDA Finding
1.	Renovation of OPD at Buyanja Health Centre III	32,281,540	i) Procurement requisition was not dated, the name of the Accounting Officer not indicated with only a signature appended on the form ii) The funds availability section left blank with no details of; Vote/head No., Program, sub-program, item and balance remaining
2.	Construction of a 5-stance lined latrine at Mpoggo Mpenja S/C	29,299,500	The funds availability section left blank with no details of; Vote/head No., Program, sub-program, item and balance remaining
3.	Construction of new district administration block phase iv	324,986,231	
4.	Construction of Kamusenene water supply system Phase one	218,958,858	1. The funds availability section left blank with no details of; Vote/head No., Program, sub-program, item and balance remaining 2. Part II of Form 5 was incomplete as follows: i) Provision for decision of the Contracts Committee and the Conditions/ Justification for Decision were left blank for the: • Recommended method of procurement and justification and conditions for justification • Names of shortlisted provider and justification • Persons in preparation of the bidding document • Names of persons recommended for evaluation • Cost of the bidding document. ii) Declaration on the form not signed by Procurement and Disposal Unit and the Chairperson Contracts Committee iii) Declaration on the form signed by the Secretary Contracts Committee only Mr. Ben Kiddu but with no dates indicated.
5.	Upgrade of Kyayi water supply system	72,349,322	
6.	Installation of Water Reservoir with a prepaid system at Nakaseta Village Kyayi Parish Kyayi Sub County	43,400,400	
7.	Rehabilitation of 07 boreholes in the district	28,514,000	
8.	Construction of a Classroom block at Mpoggo RC Mpenja	93,729,760	i) Provision for decision of the

No.	Subject of Procurement	Value (UGX)	PPDA Finding
	S/C		Contracts Committee and the Conditions/ Justification for Decision were left blank for the: • Recommended method of procurement and justification and conditions for justification • Names of shortlisted provider and justification • Persons in preparation of the bidding document • Names of persons recommended for evaluation • Cost of the bidding document. ii) Declaration on the form not signed by Procurement and Disposal Unit and the Chairperson Contracts Committee iii) Declaration on the form signed by the Secretary Contracts Committee only Mr. Ben Kiddu but with no dates indicated
9.	Construction of a five-stance lined latrine at Kyeggaliro P.S in Mpenja S/C	27,250,900	
10.	renovation of a 2-no.4 classroom block at Lwansasi C/U Primary school in Maddu TC in Gomba District	85,876,081	
11.	Construction of a five-stance lined latrine at St Jude Buyanja PS, Kyayi S/C	27,145,900	
12.	Supply of water testing kit for both chemical and microbiology	34,810,000	
13.	construction of a two-classroom block at Mpoggo RC primary school in Mpenja S/C, Gomba district	93,729,760	
Total		1,112,332,252	

Implications

- Failure to complete the procurement requisition form makes it difficult to track when the procurement was initiated and tracking possible delays in the process.
- Failure to confirm availability of funds exposed the Entity to a risk of conducting a procurement transaction for which funds are not available and may affect the Entity's ability to prioritize in the event the budget balance is found to be low.
- Incomplete documentation relating to a procurement or disposal activity casts doubt on transparency and affects the audit trail

Management Response

Management acknowledged the Authority's observation and explained that procurement requisitions were always prepared mostly in the first quarter before funds were actually available.

Authority's comment: Noted the Entity's response. The Entity should note that preparation of procurement requisitions (Form 5) is not restricted to funds being available. This may also be prepared based on the approved budget. Therefore, the absence of funds does not justify requisitions being incomplete.

Recommendation

1. The Accounting Officer should task the User Departments to duly fill procurement requisition (Form 5) in line with Regulation 3 (2) (a) and 3 (2) (c) of the PPDA (Rules and

Methods for procurement of Works, Supplies and Non-Consultancy Services) Regulations, 2023 before the confirmation of funding.

2. The Procurement and Disposal Unit should dully fill Part II of Form 5 in Schedule 1 for submission to the Contracts Committee in respect of the procurement under the quotation method in accordance with Regulation 20 (3) of the PPDA (Rules and Methods for procurement of Works, Supplies and Non-Consultancy Services) Regulations, 2023.

2.1.7 Inadequate solicitation documents

Section 67 (2) of the PPDA Act, Cap. 205 provides that “*all solicitation documents shall detail the terms and conditions, which shall apply to any resulting contract; and contain the General Conditions of Contract, or a statement of the General Conditions of Contract which shall apply*”.

The Authority found that in 16 procurements worth UGX 1,190,215,662, the Procurement and Disposal Unit prepared inadequate solicitation documents, with no technical specifications; no provision for Bid Securing Declaration under quotation method; and equipment and the personnel needed with the qualifications and relevant experience, as detailed in Table 11 below:

Table 11: Procurements with inadequate solicitation documents

No.	Subject of Procurement	Value (UGX)	PPDA Finding
1.	Provision of designs and diversion of 11kv power line at Gomba District Headquarters	29,829,220	• Bid validity period was indicated as 120 days instead of a date • A merit point system was used. However, the maximum points for each criterion were expressed as a range instead of specific points as indicated below: - Specific Experience expressed as [5-10] points; - Methodology Proposed expressed as [20-50] points; - Key Personnel expressed as [30-60] points; - Transfer of Knowledge expressed as [0-10] points; and - Participation by Nationals expressed as [0-10] points.
2.	Supply of a water testing kit for both chemical and microbiology	34,810,000	• No technical specifications • Bid validity period was not indicated • Period within which the supplies are to be delivered was not indicated under GCC 12.1
3.	Supply of Office and School furniture	36,327,700	• No technical specifications • Bid validity period was not indicated • Period within which the supplies are to be delivered was not indicated under GCC 12.1 • The site for delivery of the supplies was left blank under GCC 1.1 (o)
4.	Supply of	24,350,000	• Bid validity period was not indicated

No.	Subject of Procurement	Value (UGX)	PPDA Finding																				
	agricultural related inputs		- Period within which the supplies were to be delivered was not indicated under GCC 12.1 - The site for delivery of the supplies was left blank under GCC 1.1 (o)																				
5.	Rehabilitation of 07 boreholes in the District	28,514,000	Indicated Personnel and Equipment as a requirement without details of Personnel qualification and experience; and equipment - The academic requirements for some personnel were not specific to the nature of works and in other instances, details of academic requirements were not indicated as summarised below: <table border="1"> <thead> <tr> <th>Position</th> <th>Qualification</th> </tr> </thead> <tbody> <tr> <td>Site Engineer</td> <td>Degree</td> </tr> <tr> <td>Site Foreman</td> <td>Diploma</td> </tr> <tr> <td>Plumber</td> <td>Advanced Certificate</td> </tr> <tr> <td>Carpenters</td> <td>Advanced Certificate</td> </tr> <tr> <td>Steel fixers</td> <td>-</td> </tr> <tr> <td>Masons</td> <td>-</td> </tr> <tr> <td>Helper</td> <td>-</td> </tr> <tr> <td>Environmental Officer</td> <td>-</td> </tr> <tr> <td>Social Development Officer</td> <td>-</td> </tr> </tbody> </table> - No provision for Bid Securing Declaration	Position	Qualification	Site Engineer	Degree	Site Foreman	Diploma	Plumber	Advanced Certificate	Carpenters	Advanced Certificate	Steel fixers	-	Masons	-	Helper	-	Environmental Officer	-	Social Development Officer	-
Position	Qualification																						
Site Engineer	Degree																						
Site Foreman	Diploma																						
Plumber	Advanced Certificate																						
Carpenters	Advanced Certificate																						
Steel fixers	-																						
Masons	-																						
Helper	-																						
Environmental Officer	-																						
Social Development Officer	-																						
6.	Construction of a Classroom block at Mpoggo RC Mpenja S/C	93,729,760																					
7.	Completion of a Classroom block at St Jude Buyanja P.S in Kyayi Sub County	89,489,050																					
8.	Renovation of a 2 No. 4 Classroom blocks at Lwansasi C/U PS in Maddu TC	85,876,081																					
9.	Renovation of OPD at Buyanja HC III	32,281,540																					
10.	Supply of Computers and other ICT Equipment for selected Departments	29,317,100																					
11.	Fencing of Bulwadda Health Centre III phase one at Kalungu Kabulasoke Gomba District	35,000,000																					
12.	Upgrade of Kyayi water supply system	72,349,322																					
13.	Construction of Kamusenene water supply system Phase one	218,958,858																					
14.	Construction of a New District Administration Block Phase IV	324,986,231																					
15.	Construction of a five-stance lined latrine at Kyeggaliro	27,250,900																					

No.	Subject of Procurement	Value (UGX)	PPDA Finding
	P.S in Mpenja S/C		
16.	Construction of a five-stance lined latrine at St Jude Buyanja PS Kyayi S/C	27,145,900	
Total		1,190,215,662	

Implication

The inadequate bidding documents impacted on the responsiveness of bids received due to limited criteria for scrutiny and therefore leading to award to bidders who did not meet the User expectations.

Management Response

Management noted the Authority's observation and explained that academic requirements for key personnel were specified.

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

Recommendations

1. The Head of Procurement and Disposal Unit should prepare quality solicitation documents in accordance with Regulations 33-38 of the PPDA (Rules and Methods for procurement of Works, Supplies and Non-Consultancy Services) Regulations, 2023.
2. The Contracts Committee should critically review bidding documents submitted by the Procurement and Disposal Unit to ensure that there are no inconsistencies in accordance with Regulation 10 of the PPDA (Procuring and Disposing Entities) Regulations, 2023.

2.1.8 Failure to sign the evaluation report by all the Evaluation Committee Members

Regulation 4 (15) of the PPDA (Evaluation) Regulations, 2023 provides that; *'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 13 procurements worth UGX 1,173,930,411, some Evaluation Committee members did not sign the evaluation reports, and no written reasons were provided for their failure to sign, contrary to Regulation 4 (15) of the PPDA (Evaluation) Regulations, 2023. The procurements are as indicated in Table 12 below:

Table 12: Procurements with the Evaluation Report not signed by Evaluation Committee

No.	Subject of Procurement	Value (UGX)	PPDA Findings
1.	Completion of a 4-classroom block at St Jude Buyanja Primary school in Kyaayi subcounty in Gomba District	89,489,050	One of the three members on Evaluation, Mr. Godfey Kalyango, did not sign the evaluation report dated 2 nd June 2025
2.	Construction of a five-stance lined latrine at st Jude	27,145,900	One of the three members on Evaluation, Mr. Godfey Kalyango, did

No.	Subject of Procurement	Value (UGX)	PPDA Findings
	Buyanja PS, Kyayi S/C		not sign the evaluation report dated 21 st October 2024
3.	Rehabilitation of 07 boreholes in the district	28,514,000	Two of the five members on Evaluation, Mr. Martin Mbabaali and Ms. Jane Namaganda did not sign the evaluation report with no dates.
4.	Construction of a five-stance lined latrine at Kyeggaliro P.S in Mpenja S/C	27,250,900	Three of the six members on Evaluation, Mr. Eng. William Zzimbe, Mr. Godfrey Kawalya and Ms. Jane Namaganda did not sign the evaluation report dated 21 st October 2024
5.	Construction of Kamusenene water supply system Phase one	218,958,858	Two of the five members on Evaluation, Mr. Martin Mbabaali and Ms. Jane Namaganda did not sign the evaluation report dated 21 st October 2024
6.	Upgrade of Kyayi water supply system	72,349,322	One of the five members on Evaluation, Ms. Jane Namaganda, did not sign the evaluation report dated 21 st October 2024
7.	Design, supply and Installation of micro-scale irrigation system for selected farmers under Lot 2	153,075,000	Three of the six members on Evaluation, Eng. William Zzimbe, Mr. Fred Mugeru and Ms. Jane Namaganda did not sign the evaluation report dated 21 st October 2024
8.	Design, supply and Installation of micro-scale irrigation system for selected farmers under Lot 3	145,960,000	
9.	Design, supply and Installation of micro-scale irrigation system for selected farmers under Lot 1	164,300,000	
10.	renovation of a 2-no.4 classroom block at Lwansasi C/U Primary school in Maddu TC in Gomba District	85,876,081	Three of the six members on Evaluation, Eng. Godfrey Kalyango, Mr. Fred Mugeru and Ms. Jane Namaganda did not sign the evaluation report dated 21 st October 2024
11.	construction of a two-classroom block at Mpoggo RC primary school in Mpenja S/C, Gomba district	93,729,760	
12.	Renovation of OPD at Buyanja Health Centre III	32,281,540	Three of the six members on Evaluation, Eng. Kawalya Morgan Aden, Mr. Fred Mugeru and Ms. Jane Namaganda did not sign the evaluation report dated 21 st October 2024
13.	Fencing of Bulwadda HC III Phase one at Kalungu Kabulasoke Gomba District	35,000,000	
Total		1,173,930,411	

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 this was corrected by engaging the members who missed to sign.

Authority's comment: Noted the Entity's response; however, there were no records provided for verification, including written records from the Evaluation Committee with reasons for not signing the report.

Recommendation

The Chairpersons, Evaluation Committees should task the member of an Evaluation Committee who does not or is not able to sign the report, to give reasons in writing 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.

2.1.9 Missing records on procurement action files

Section 44(1) of the PPDA Act, Cap. 205 states 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 eight procurements worth UGX 557,022,071 had missing procurement records. The missing records for respective procurements are as indicated in the Table 13 below:

Table 13: Missing records on the procurement process

No.	Subject of procurement	Value (UGX)	Missing records
1.	Fencing of Bulwadda HCIII Phase one at Kalungu Kabulasoke Gomba District	35,000,000	• Procurement requisition (Form 5) • Contracts Committee minutes on approval of Procurement Method, Evaluation Committee, SBDs
2.	Construction of a 5-stance lined latrine at Mpoggo Mpenja S/C	29,299,500	• Evaluation report • Contracts Committee minutes on approval of evaluation report
3.	Supply of ICT equipment (laptops and cameras)	29,317,100	• Evaluation report • Notice of the best evaluated bidder
4.	Supply of Office and School furniture	36,327,700	Evaluation report
5.	Supply of water testing kit	34,810,000	

No.	Subject of procurement	Value (UGX)	Missing records
	for both chemical and microbiology		
6.	Construction of new district administration block phase iv	324,986,231	Contracts Committee minutes on approval of evaluation report
7.	Renovation of OPD at Buyanja Health Centre III	32,281,540	
8.	Fencing of Bulwadda HC III Phase one at Kalungu Kabulasoke Gomba District	35,000,000	
Total		557,022,071	

Implication

This led to incompleteness of the procurement action files, thus impacting on the transparency and accountability of the procurement process.

Management response

Management noted the Authority's observation and explained that some of the missing records like the Contracts Committee minutes were filed separately, however, all the documents were available for verification.

Authority's comment: Noted the Entity's response; however, the records in Table 13 above were not provided for verification.

Recommendation

The Head, Procurement and Disposal Unit should keep all documentation relating to a procurement on the procurement action file in accordance with Section 44(1) of the PPDA Act, Cap. 205.

2.1.10 Use of direct procurement method without clear justification

Regulation 25 (1) of the PPDA (Rules and Methods of procurement of supplies, works and non-consultancy services) Regulation 2023 provides that "*direct procurement may be used where: -*

- a) There is insufficient time for any other procedure such as in an emergency situation;*
- b) The supplies, works or non-consultancy services are available from only one provider;*
- c) The contract may be extended for additional supplies, works or non-consultancy services of a similar nature and no advantage may be obtained by further competition, if the prices on the extended contract are reasonable;*
- d) Additional supplies, works or non-consultancy services are required and have to be compatible with existing supplies, works or non-consultancy services and it is advantageous or necessary to purchase the additional supplies, works or non-consultancy services from the original supplier, provided the prices on the additional contract are reasonable; or*
- e) It is essential or preferable to purchase additional supplies, works or non-consultancy services from the original supplier to ensure continuity for downstream work, including continuity in technical approach, use of experience acquired or continued professional liability, if the prices on the additional contract are reasonable''.*

The Authority found that the Entity used direct procurement method without justification in four procurements worth UGX 172,633,250. The procurements are as indicated in Table 14 below:

Table 14: Procurements conducted using direct procurement without justification

No.	Subject of Procurement	Value (UGX)	Management Response
1.	Completion of a 4-classroom block at St Jude Buyanja Primary school in Kyaayi subcounty in Gomba District	89,489,050	<i>After termination of contract for Optech (U) Ltd with clearance by the Solicitor General after the failing to report on site on grounds of financial incapacitation to fulfil his contractual obligations, there was limited time and therefore the use direct procurement.</i> Authority's comment: Noted the Entity's response; however, the limited time was due to poor contract management after contract signing with Optech (U) Ltd, 30th December 2024, causing a delay of 122 calendar days before seeking Solicitor General's Clearance. Further to this, there were no copies of Solicitor General's clearance and Contracts Committee approval of direct method on file.
2.	Procurement of assorted office furniture for the chairman's office and central registry and a Television set (Samsung 55inch Smart LED with wall mounting and DSTV installation)	17,499,400	<i>Direct procurement method was used due to limited time.</i> Authority's comment: Noted the Entity's response; however, the limited time was due to dilatory conduct of the Entity, with the last revised procurement plan prepared on 30th April 2025 and received by the Authority on 16th May 2025
3.	Supply of Office and School furniture	36,327,700	
4.	Supply of ICT equipment (laptops and cameras)	29,317,100	
Total		172,633,250	

Implication

The Entity was non-compliant to the legal provisions which led to failure to achieve value for money through competitive prices using the more appropriate procurements methods.

Recommendations

1. The Accounting Officer should:
 - a) Initiate procurements early for procurement items provided for in the approved budget for the financial year or are part of the approved supplementary funding, and issue Purchase Order or letter of acceptance when funds are received, in order to expedite service delivery in accordance with Circular on Initiation of Procurements dated 8th October 2010; and
 - b) Task the Contract Managers to make certain 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 (Contracts) Regulations, 2023; and in event of breach, termination is expedited to ensure efficiency in accordance with Section 51 of the PPDA Act, Cap. 205.
2. The Contracts Committee should approve the use of direct procurement method not as result of dilatory tendencies but based on insufficient time for any other procedure and any other condition with justifications in in accordance with Regulation 25 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

2.1.11 Irregularities during evaluation

i) Award to bidders who did not meet the criteria stated in the evaluation methodology

Regulation 5 of the PPDA (Evaluation) Regulations, 2023 provides that:

- (a) *The evaluation of bids shall be conducted in accordance with the evaluation criteria specified in the bidding documents; and*
- (b) *An Evaluation Committee shall not, during an evaluation, make any amendment including any addition to the evaluation criteria stated in the bidding document, and shall not use any other criteria other than the criteria specified in the bidding document.*

In seven procurements worth UGX 443,671,720, the Evaluation Committees recommended award of contracts to bidders that did not meet the criteria stated in the evaluation methodology of the bidding document, as detailed in Table 15 below:

Table 15: Procurements with non-compliance during the evaluation of bids

No.	Subject	Amount (UGX)	PPDA Findings	Management Response
1.	Construction of Kamusenene water supply system Phase one	218,958,858	• The bidder did not attach NSSF certificate and Tax clearance certificate • The bidder did not sign the code of ethical conduct in business for bidders and providers • CVs not signed by the respective personnel • Bidder attached an e-Acknowledge receipt - application for tax clearance certificate dated 22nd September 2024 reference number NS01250054694 07 instead of a Tax clearance certificate	<i>The bidders were required to submit a prequalification letter, under preliminary evaluation since at prequalification, bidder submitted the documents. Also, the CVs were signed by the respective personnel.</i> Authority's comment: Noted the Entity's response; however, the documents in the findings were part of the requirements in the issued document, and they were not provided for verification. Therefore, the Entity should explicitly indicate in the bidding document that the results of prequalification are to be considered, where it is to be part of the criteria.
2.	Supply of ICT equipment (laptops	29,317,100	The bidder did not attach supporting	<i>The bidder only attached the requested</i>

No.	Subject	Amount (UGX)	PPDA Findings	Management Response
	and cameras)		documentation such as its history of previous supplies, manufactures authorisation, Tax clearance certificate and trading licence	<i>documents under the bid document.</i> Authority's comment: Noted the Entity's response; however, the documents in the findings were part of the requirements in the bidding document, and they were not provided for verification
3.	Rehabilitation of 07 boreholes in the District	28,514,000	The bidder did not attach NSSF certificate and Tax clearance certificate	<i>In this case the bidding document indicated 'where applicable'. And in this case, they were not mandatory.</i> Authority's comment: Noted the Entity's response; however, the evaluation committee in its evaluation report under eligibility criteria indicated that the bidder had submitted the documents and was compliant. This implies that the NSSF certificate and Tax clearance certificate were applicable.
4.	Upgrade of Kyayi water supply system	72,349,322	The bidder did not attach NSSF certificate and Tax clearance certificate	<i>The bidder submitted the documents.</i>
5.	Construction of a five-stance lined latrine at Kyeggaliro P.S in Mpenja S/C	27,250,900		Authority's comment: Noted the Entity's response; however, no records were provided for verification
6.	Fencing of Bulwadda HC III Phase one at Kalungu Kabulasoke Gomba	35,000,000		

No.	Subject	Amount (UGX)	PPDA Findings	Management Response
	District			
7.	Renovation of OPD at Buyanja Health Centre III	32,281,540		
Total		443,671,720		

Implication

This led to award of contracts to non-compliant bidders, thus casting doubt on the quality-of-service delivery.

Recommendations

1. The Head, Procurement and Disposal Unit should guide the Evaluation Committees to ensure strict adherence to the criteria set out in the bidding document in accordance with Regulation 5 of the PPDA (Evaluation) Regulations, 2023.
2. The Evaluation Committee should at any stage of evaluation, request the bidder to clarify the information provided in the bid or to submit additional information or documents in accordance with Regulation 6 (2) of the PPDA (Evaluation) Regulations, 2023.

ii) Failure to conduct detailed technical evaluation

Regulation 15 (b) of the PPDA (Evaluation) Regulations, 2023 requires a detailed evaluation of the bids that are responsive under the preliminary examination and the administrative compliance, to determine the technical responsiveness of those bids using the technical compliance evaluation method.

The Authority found that, in eight procurement worth UGX 904,137,840, the Entity did not conduct a detailed evaluation, that is, the availability of equipment with details of the equipment, technical personnel and their qualifications to determine the technical responsiveness to the technical requirements. The procurements are as indicated in Table 16 below:

Table 16: Procurements without detailed technical evaluation

No.	Subject of procurement	Value (UGX)
1.	Construction of Kamusenene water supply system Phase one	218,958,858
2.	Rehabilitation of 07 boreholes in the District	28,514,000
3.	Upgrade of Kyayi water supply system	72,349,322
4.	Construction of a Classroom block at Mpoggo RC Mpenja S/C	93,729,760
5.	Design, supply and Installation of micro-scale irrigation system for selected farmers under Lot 2	153,075,000
6.	Design, supply and Installation of micro-scale irrigation system for selected farmers under Lot 3	145,960,000
7.	Design, supply and Installation of micro-scale irrigation system for selected farmers under Lot 1	164,300,000
8.	Construction of a five-stance lined latrine at Kyeggaliro P.S in Mpenja S/C	27,250,900
Total		904,137,840

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 part of the evaluation criteria in the bidding Documents for the procurement in Table 16 above with the exception of rehabilitation of boreholes.

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 and details of the equipment. Further, detailed evaluation was not conducted in procurement for the Rehabilitation of 07 boreholes yet this was a requirement by submission of details of the personnel and equipment as stated in the bidding document.

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 Code of Ethical Conduct

Section 39 (6) of the PPDA Act, Cap. 205 provides that *“all members of the Evaluation Committee shall sign the Code of Ethics provided under the regulation made under this Act, declaring that they do not have a conflict of interest in the procurement requirement”*.

The Authority found that in seven procurements worth UGX 688,508,562, the Evaluation Committee members did not sign the ethical code of conduct. The procurements are as indicated in Table 17 below:

Table 17: Procurements with the Code of Ethical Conduct not signed

No.	Subject of Procurement	Amount (UGX)
1.	Construction of new district administration block phase iv	324,986,231
2.	Renovation of a 2-no.4 classroom block at Lwansasi C/U Primary school in Maddu TC in Gomba District	85,876,081
3.	Completion of a 4-classroom block at St Jude Buyanja Primary school in Kyaayi subcounty in Gomba District	89,489,050
4.	Construction of a five-stance lined latrine at st Jude Buyanja PS, Kyayi S/C	27,145,900
5.	Construction of a two-classroom block at Mpoggo RC primary school in Mpenja S/C, Gomba district	93,729,760
6.	Renovation of OPD at Buyanja Health Centre III	32,281,540
7.	Fencing of Bulwadda HC III Phase one at Kalungu Kabulasoke Gomba District	35,000,000
	Total	688,508,562

Implication

Failure to sign the Code of Ethical Conduct was a breach of evaluation procedure which ultimately resulted into poor accountability.

Management Response

Management noted the Authority's observation and explained that the Ethical Code of Conduct forms were signed by the Evaluation Committees.

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

Recommendation

Head Procurement and Disposal Unit should task the Evaluation Committee members to sign the Code of Ethical Conduct declaring that they do not have a conflict of interest in the procurement requirement in accordance with Section 39 (6) of the PPDA Act, Cap. 205.

2.1.12 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 the Entity shortlisted and approved six bidders under quotation method in accordance with the regulation above however, less than six bidding documents were issued and on average, two bids were received by the Entity in 15 procurements worth UGX 1,555,549,552, which reduced competition and value for money. The procurements are as indicated in Table 18 below:

Table 18: Procurements with a low bidder participation under Quotation Method

No.	Subject of procurement	Value (UGX)	No. of SBD issued (Form 8)	No. of bids received (Form 11)
1.	Construction of Kamusenene water supply system Phase one	218,958,858	4	1
2.	Rehabilitation of 07 boreholes in the district	28,514,000	1	1
3.	Upgrade of Kyayi water supply system	72,349,322	3	2
4.	Construction of a Classroom block at Mpoggo RC Mpenja S/C	93,729,760	2	1
5.	Design, supply and Installation of micro-scale irrigation system for selected farmers under Lot 2	153,075,000	3	3
6.	Design, supply and Installation of micro-scale irrigation system for selected farmers under Lot 3	145,960,000	2	2
7.	Design, supply and Installation of micro-scale irrigation system for selected farmers under Lot 1	164,300,000	1	1

No.	Subject of procurement	Value (UGX)	No. of SBD issued (Form 8)	No. of bids received (Form 11)
8.	Installation of Water Reservoir with a prepaid system at Nakaseta Village Kyayi Parish Kyayi Sub County	43,400,400	1	1
9.	Construction of a five-stance lined latrine at Kyeggaliro P.S in Mpenja S/C	27,250,900	2	2
10.	Supply of Office and School furniture	36,327,700	2	2
11.	Construction of new district administration block phase iv	324,986,231	6	1
12.	Renovation of a 2 no.4 classroom block at Lwansasi C/U Primary school in Maddu TC in Gomba District	85,876,081	5	2
13.	Supply of water testing kit for both chemical and microbiology	34,810,000	1	1
14.	Construction of a two-classroom block at Mpoggo RC primary school in Mpenja S/C, Gomba district	93,729,760	2	1
15.	Renovation of OPD at Buyanja Health Centre III	32,281,540	1	1
Total		1,555,549,552		

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 highlighted some of the causes to include, the demand for visibility of what each Council Member delivers to his/her constituency with the meagre resources spread across the board which limited profit margin.

Recommendation

The Accounting Officer should:

- Direct the Head, Procurement and Disposal Unit to strengthen competition under the quotation method by:
 - Inviting a sufficiently broad pool of eligible providers from the approved shortlist,
 - 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).

- b) 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.

2.1.13 Missing Procurement action file for the Supply of agricultural-related inputs

Section 9 (1) (a) of the PPDA Act, Cap. 205 provides that; *“in the exercise of its regulatory function under Section 8 (1) (j), the Authority shall have power to require any information, documents, records and reports in respect of a procurement or disposal process”*.

The Authority found that the Entity, using request for quotation method, undertook a procurement for the supply of agricultural-related inputs worth UGX 24,350,000 under procurement reference No. GOMB832/SUPL/24-25/00005, awarded to Felom Company Ltd as indicated in the Entity’s report for the month of December dated 16th January 2025. However, the procurement action file in question was not provided during the audit despite being sampled.

Implication

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.

Management response

Management noted the Authority’s observation and explained that the procurement action file for the supply of agricultural inputs was available for verification.

Authority’s comment: Noted the Entity’s response; however, the Authority comments as follows:

On 30th October 2024, the Contracts Committee under Min8/1/CC/OCT 24-25, approved a Bid notice No. 1 2024-25; a shortlist of two bidders i.e., Felom Company Limited and Promotion of Sustainable Productive Agriculture Consultants Limited; and two Evaluation Committees approved for various procurements. A contract manager, Senfuma Ibrahim was appointed on 22nd March 2025. However, the Authority found that the following records were missing:

- Contracts Committee minutes for the approval of Evaluation Committee for the supply of agricultural-related inputs;
- The evaluation report;
- Contracts Committee approval of the best evaluated bidder;
- Copy of signed Contract or Purchase Order;
- Contract Management Plan (Form 49);
- Delivery Note with the corresponding Goods Received Note (GRN); and
- Payment details including payment voucher

Recommendations

1. The Accounting Officer should strengthen records management and file control by maintaining a complete, indexed procurement file for every procurement and ensuring all sampled files are promptly produced during audits to support accountability.
2. The Head, Procurement and Disposal Unit should ensure that complete copies of all documents relating to each procurement are obtained, maintained and archived on the respective procurement action file, in accordance with Section 44(1) of the PPDA Act, Cap. 205.

2.2 COMPLIANCE OF THE ENTITY' 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”*.

The Authority could not confirm the submission of the board of survey report to the Ministry of Finance, Planning and Economic Development. Notably, through the Head, Procurement and Disposal Unit, a soft copy of an excel sheet was shared with obsolete assets identified for disposal, as indicated in Table 19 below:

Table 19: Items recommended for disposal but not disposed of

No.	Asset Description	Unique identifier (Tag /Registration Number)	Location
1.	Motor cycle -Yamaha	UEU-232P	Gomba DLG
2.	Motor cycle -Yamaha motor	UEV-843K	Gomba DLG
3.	Motor cycle -Simba-UG boss	UEX-642V	Gomba DLG
4.	Motor cycle -Simba-UG boss	UEX-881K	Gomba DLG
5.	Motor cycle -Simba-UG boss	LG0017-029	Gomba DLG
6.	Motor cycle -Suzuki TF125	UG 2203A	Gomba DLG
7.	Motor cycle -Honda 125	LG00016-29	Gomba DLG
8.	Motor Vehicle	UG 1875M	Kanoni Police
9.	Double cabin pickup (Hardbody)	LG 0173 34	Kanoni Police
10.	Pedestrian Roller	-	Kanoni Police
11.	Motor Grader	LG 001-029	Kanoni Police
12.	Dump Truck	LG0002-029	Kanoni Police
13.	Double cabin pickup (TATA)	UAS 626W	Kanoni Police
14.	Double cabin pickup (JMC)	-	Kanoni Police
15.	Motor Cycle	UG 0544Y	Kanoni Police
16.	Motor Cycle	UG 0029-34	Kanoni Police
17.	Motor Cycle	LG 0138-34	Kanoni Police
18.	Motor Cycle	UDU 415B	Kanoni Police
19.	Motor Cycle	UBA 092Z	Kanoni Police
20.	Motor Cycle	UG 0131R	Kanoni Police
21.	Jingcheng Motor cycle	UG 0139 M	Kanoni Police
22.	Motor Cycle	LG 0149-34	Kanoni Police
23.	Motor Cycle	LG 0162-34	Kanoni Police
24.	Motor Cycle	LG 0154-34	Kanoni Police
25.	Motor Cycle	LG 0150-34	Kanoni Police
26.	Motor Cycle	UG 01513R	Kanoni Police
27.	Motor Cycle	UG 1318R	Kanoni Police
28.	Motor Cycle	UG 0029-34	Kanoni Police
29.	Motor Cycle	UG 1850R	Kanoni Police

No.	Asset Description	Unique identifier (Tag /Registration Number)	Location
30.	Motor Cycle	UG 1852R	Kanoni Police
31.	Motor Cycle	LG 0004-029	Kanoni Police

Note: Without a board of survey report, the items in Table 19 could not be verified, with a softcopy shared with the audit team after fieldwork. However, during physical verification, some assets not in use, were observed at Kamusenene water supply system as shown in Figure 1 below, i.e., uninstalled water pipes that had been replaced with improved quality pipes and therefore, due for disposal.

Figure 1: Items not in use at Kamusenene water supply system



Some pipes which were removed and replaced during the construction of the Kamusenene water supply system that are due for disposal as at 19th November 2025

Implication

Failure to dispose of assets inhibits the achievement of value for money due to further loss of value caused by deterioration, and assets are exposed to the risk of theft and vandalism.

Management Response

Management noted the Authority's observation and explained that by the time of audit, the disposal process had been initiated.

Authority's comment: The Authority noted Management's response that the disposal process had been initiated. The Authority further noted the request for revaluation of unserviceable assets submitted to the Chief Government Valuer and received by the Ministry of Works and Transport on 30th April 2025. However, no response from the Chief Government Valuer was availed for verification. Accordingly, the Authority could not confirm the status of the revaluation process or whether the disposal process had progressed beyond initiation.

Recommendations

1. The Accounting Officer should follow up with the Office of the Chief Mechanical Engineer for the valuation of the obsolete assets for disposal accordance with Regulation 24 of the PPDA (Disposal of Public Assets) Regulations, 2023.
2. The Head, Procurement and Disposal Unit, after valuation of the assets for disposal, should prepare disposal plan in accordance with Section 60 (2) (e) of the PPDA Act, Cap. 205.

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 Failure to maintain 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 the 18 contracts worth UGX 1,522,066,408 as indicated in Table 20 below:

Table 20: Procurements with missing contract management records

No.	Subject of procurement	Value (UGX)	Missing records
1.	Supply and installation of Assorted Medical equipment	293,252,346	• Details on payment, commissioning and training conducted in accordance with GCC 16.3 • Advance payment of 30% of the contract price in accordance with GCC 17.1 • Performance security of 5% of the contract price in accordance with GCC 19.1 • Appointment of contract manager • Contract management plan (Form 49) • Payments details including Goods Received Note and payment vouchers
2.	Provision of designs and diversion of 11kv power line at Gomba District Headquarters	29,829,220	• Appointment of contract manager • Contract management plan (Form 49) • Progress report and certificate of completion • Contractor's priced bid
3.	Supply of ICT equipment (laptops and cameras)	29,317,100	• Contract management plan (Form 49) • Progress reports/ verification reports for the supplies • Appointment of contract manager • Payment records including the delivery notes, Goods Received Notes, invoices and vouchers
4.	Supply of water testing kit for both chemical and microbiology	34,810,000	• The contract • Contract management plan (Form 49) • Progress reports/ verification reports

No.	Subject of procurement	Value (UGX)	Missing records
			- for the supplies • Payment record including delivery notes and goods received notes
5.	Renovation of OPD at Buyanja Health Centre III	32,281,540	• The contract • Appointment of contract manager • Progress reports
6.	Fencing of Bulwadda HC III Phase one at Kalungu Kabulasoke Gomba District	35,000,000	• Appointment of contract manager • Payment details including the interim and final payment certificates • Progress reports, with UGX 2,000,000 provision in the BOQs for supervisory reports
7.	Rehabilitation of 07 boreholes in the district	28,514,000	• Contract management plan (Form 49) • Progress reports • Payment details including payment certificates and vouchers
8.	Upgrade of Kyayi water supply system	72,349,322	• Letter for the extension of contract period following the contractor's request for extension dated 24th April 2025 • Contract management plan (Form 49) • Progress reports
9.	Procurement of assorted office furniture for the chairman's office and central registry and a Television set (Samsung 55inch Smart LED with wall mounting and DSTV installation	17,499,400	• Payment details including delivery note, Goods Received Note and payment vouchers • Verification report/records on the status of deliveries • Appointment of contract manager
10.	Renovation of a 2 no.4 classroom block at Lwansasi C/U Primary school in Maddu TC in Gomba District	85,876,081	• Contract management plan (Form 49) • Contract completion certificate • Request for contract extension from the bidder and the subsequent approval by the Entity yet the contract was extended to 29th May 2025 from 29th April 2025 as per the progress report of 19th June 2025
11.	Supply of Office and School furniture	36,327,700	• Delivery notes • Goods received notes • Progress reports/ verification reports for the supplies
12.	Construction of new district administration block phase IV	324,986,231	• Progress reports • Testing (Concrete tests) details: UGX 1,000,000 was provided for in the BOQs for making all necessary

No.	Subject of procurement	Value (UGX)	Missing records
			concrete test cubes and testing at an approved laboratory.
13.	Installation of Water Reservoir with a prepaid system at Nakaseta Village Kyayi Parish Kyayi Sub County	43,400,400	- Progress reports - Payment details including the interim and final payment certificates; and payment vouchers
14.	Construction of Kamusenene water supply system Phase one	218,958,858	- Commencement letter as required under GCC 21.1 - Contract management plan (Form 49)
15.	Construction of a five-stance lined latrine at st Jude Buyanja PS, Kyayi S/C	27,145,900	- Contract management plan (Form 49) - Payment records including payment vouchers
16.	Construction of a two-classroom block at Mpoggo RC primary school in Mpenja S/C, Gomba district	93,729,760	Payment details including the interim and final payment certificates
17.	Completion of a 4-classroom block at St Jude Buyanja Primary school in Kyaayi subcounty in Gomba District	89,489,050	Progress reports
18.	Construction of a 5-stance lined latrine at Mpoggo Mpenja S/C	29,299,500	Progress reports
Total		1,522,066,408	

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 that Authority's observation and explained that the contract management records were on file.

Authority's comment: Noted the Entity's response; however, the contract management records in Table 20 above 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.

2.3.2 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 the implementation of the Environmental, Health and Social safeguards (ESHS), yet provisions worth UGX 5,782,416 were made in the bills of quantities for the 11 contracts worth UGX 1,095,096,902 as indicated in Table 21 below:

Table 21: Procurements without ESHS reports

No.	Subject of procurement	Value (UGX)	PPDA Finding
1.	Upgrade of Kyayi water supply system	72,349,322	No detailed report on the implementation of the Environmental mitigation measures worth UGX 300,000 provided in the contractor's bills of quantity for planting of grass and trees around the pump station Management Response: <i>Management noted the Authority's response and explained that the ESHS plan, reports and certificates were on file.</i> Authority's comment: An environment and climate change screening Form was provided with no detailed report on implementation of the environmental mitigation measures.
2.	Construction of Kamusenene water supply system Phase one	218,958,858	No detailed report on the implementation of the Environmental mitigation measures worth UGX 475,000 provided in the contractor's bills of quantity for planting of grass and trees around the pump station Management Response: <i>Management noted the Authority's response and explained that the ESHS plan, reports and certificates were on file.</i> Authority's comment: An environment and climate change screening Form was provided with no detailed report on implementation of the environmental mitigation measures.

No.	Subject of procurement	Value (UGX)	PPDA Finding
3.	Construction of a Classroom block at Mpoggo RC Mpenja S/C	93,729,760	No detailed report on the implementation of the following environmental mitigation worth UGX 1,790,416 provided for in the contractor's bills of quantity: • Site cleaning and restoration • Plant approved paspalum on all exposed ground, water and maintain until first mowing • Plant 4 approved fruit trees including watering • Social safeguards (HIV/COVID19 management) • Worker's safety management safety ware protection and safety warning. Management Response: <i>Management noted the Authority's response and explained that the ESHS plan, reports and certificates were on file.</i> Authority's comment: An environment and climate change screening Form was provided with no detailed report on implementation of the environmental mitigation measures.
4.	Construction of new district administration block phase iv	324,986,231	No detailed report on the implementation of gender sensitisation and awareness meeting and workshops, gender sensitive monitoring and reporting by the contractor as stated in the bills of quantity with a provision of UGX 900,000. Management Response: <i>Management noted the Authority's response and explained that the ESHS plan, reports and certificates were on file.</i> Authority's comment: Noted the Entity's response; however, no records were provided for verification.
5.	renovation of a 2 No. 4 classroom block at Lwansasi C/U Primary school in Maddu TC in Gomba District	85,876,081	No detailed report on the implementation of the following ESHS aspects worth UGX 120,000 provided for in the contractor's bills of quantity: • planting approved paspalum grass on all exposed ground, water and maintain until first mowing • Plant approved fruit trees including watering Management Response: <i>Management noted the Authority's response and explained that the ESHS plan, reports and certificates were on file.</i> Authority's comment: An environment and climate

No.	Subject of procurement	Value (UGX)	PPDA Finding
			change screening Form and E&S Certification were provided with no detailed report on implementation of the ESHS aspects.
6.	Completion of a 4-classroom block at St Jude Buyanja Primary school in Kyaayi subcounty in Gomba District	89,489,050	No detailed report on the implementation of the following ESHS aspects. The Entity did not put into consideration the ESHS aspects with the bills of quantities indicated as N/A at initiation. Therefore, the bidder did not consider them in the costing of the bid Management Response: <i>Management noted the Authority's response and explained that the ESHS plan, reports and certificates were on file.</i> Authority's comment: Noted the Entity's response; however, no records were provided for verification.
7.	Construction of a five-stance lined latrine at st Jude Buyanja PS, Kyayi S/C	27,145,900	No detailed report on the implementation of the following ESHS aspects worth UGX 60,000 provided for in the contractor's bills of quantity: • Supply and planting approved local tree seedlings as directed by the environment officer • Anti-termite treatment as directed by the environment officer Management Response: <i>Management noted the Authority's response and explained that the ESHS plan, reports and certificates were on file.</i> Authority's comment: An environment and climate change screening Form was provided with no detailed report on implementation of the ESHS aspects.
8.	Construction of a five-stance lined latrine at Kyeggaliro P.S in Mpenja S/C	27,250,900	No detailed report on the implementation of the following ESHS aspects worth UGX 650,000 provided for in the contractor's bills of quantity: • Supplying and planting of 10 approved local tree seedlings as directed by the environment officer • Anti-termite treatment as directed by the environment officer Management Response: <i>Management noted the Authority's response and explained that the ESHS plan, reports and certificates were on file.</i> Authority's comment: An environment and climate

No.	Subject of procurement	Value (UGX)	PPDA Finding
			change screening Form and E&S Certification were provided with no detailed report on implementation of the ESHS aspects.
9.	construction of a two-classroom block at Mpoggo RC primary school in Mpenja S/C, Gomba district	93,729,760	No detailed report on the implementation of the following Environmental mitigation and social safeguards worth UGX 600,000 provided for in the contractor's bills of quantity: • Planting approved paspalum grass on all exposed ground, water and maintain until first mowing • Planting four approved fruit trees including watering Management Response: <i>Management noted the Authority's response and explained that the ESHS plan, reports and certificates were on file.</i> Authority's comment: An Environment and Social Certification was provided with no detailed report on implementation of the environmental mitigation and social safeguards
10.	Renovation of OPD at Buyanja Health Centre III	32,281,540	No detailed report on the implementation of the following Environmental mitigation and social safeguards worth UGX 287,000 provided for in the contractor's bills of quantity: • Planting approved paspalum grass on all exposed ground, water and maintain until first mowing • Planting 10 approved fruit trees including watering at 82,000 Management Response: <i>Management noted the Authority's response and explained that the ESHS plan, reports and certificates were on file.</i> An environment and climate change screening Form and E&S Certification were provided with no detailed report on implementation of the environmental mitigation and social safeguards.
11.	Construction of a 5-stance lined latrine at Mpoggo Mpenja S/C	29,299,500	No detailed report on the implementation of the environmental compliance aspects worth UGX 600,000 provided for in the contractor's bills of quantity for supply and planting 10 approved local tree seedlings as directed by the Environment officer Management Response: <i>Management noted the Authority's response and explained that the ESHS</i>

No.	Subject of procurement	Value (UGX)	PPDA Finding
			<i>plan, reports and certificates were on file.</i> Authority's comment: Noted the Entity's response; however, no records were provided for verification.
Total		1,095,096,902	

Implication

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

Recommendations

The Authority noted the Entity's response and recommends that:

1. The Accounting Officer should always task the District Environment Officer and the District Community Development Officer to prepare progress reports on the implementation of ESHS aspects.
2. The contract manager should always task the contractors to meet their contractual obligations as stipulated in the signed contracts that include adherence to environmental, health and social safeguard measures and in accordance with Regulation 52 of the PPDA (Contracts) regulations, 2023.

2.3.3 Failure by contractors to submit work programs

GCC 27.1 and 27.3 of the signed contracts provides that *'the contractor shall submit the program for the works within 14 days of delivery of the letter of Acceptance. The period between program updates is 14 days and the amount to be withheld for late submission of an updated program is UGX 100,000'*.

The Authority found that the contractors did not submit the program for the works in 11 procurements worth UGX 990,278,492, contrary to GCC 27.1. Additionally, the Entity did not withhold the prescribed amount of UGX 100,000 each of the contract as stipulated under GCC 27.3 for the late submission of an updated program. The procurements are as indicated in Table 22 below:

Table 22: Procurements without a works program

No.	Subject of procurement	Contract Value (UGX)
1.	Construction of Kamusenene water supply system Phase one	218,958,858
2.	Upgrade of Kyayi water supply system	72,349,322
3.	Construction of a Classroom block at Mpoggo RC Mpenja S/C	93,729,760
4.	Installation of Water Reservoir with a prepaid system at Nakaseta Village Kyayi Parish Kyayi Sub County	43,400,400
5.	Construction of a five-stance lined latrine at Kyeggaliro P.S in Mpenja S/C	27,250,900
6.	Construction of new district administration block phase iv	324,986,231
7.	renovation of a 2-no.4 classroom block at Lwansasi C/U Primary school in Maddu TC in Gomba District	85,876,081

No.	Subject of procurement	Contract Value (UGX)
8.	Construction of a five-stance lined latrine at St Jude Buyanja PS, Kyayi S/C	27,145,900
9.	Renovation of OPD at Buyanja Health centre III	32,281,540
10.	Fencing of Bulwadda HC III Phase one at Kalungu Kabulasoke Gomba District	35,000,000
11.	Construction of a 5-stance lined latrine at Mpoggo Mpenja S/C	29,299,500
Total		990,278,492

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 noted the Authority's finding and explained that the work schedules were retrieved from the Engineering Department.

Authority's comment: Noted the Entity's comment; however, no records were provided for verification

Recommendations

Contract managers should:

1. 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; and
2. Recover the respective amounts of UGX 100,000 from each of the contractors for the late/non-submission of the work programs as required under GCC 27.3 of the Special Conditions of Contract.

2.4 PERFORMANCE OF THE FORCE ACCOUNT MECHANISM

2.4.1 Failure to maintain procurement and contract management files

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”.

During the review of the revised annual procurement and disposal plan 2024/2025 received on 16th May 2025, the Authority found that the Entity, under Works Department, planned for procurement of supplies under framework; and repair and servicing of road equipment, some of which are as indicated in the Table 23 below:

Table 23: Planned supplies and services in the FY 2024-2025

No.	Subject of procurement	Amount (UGX)	Source of funding	Procurement Method
1.	Routine maintenance of selected district roads (93km)	81,338,929	MoWT	Framework
2.	Mpenja-Busolo (11.5km)	104,262,500	MoWT	Framework
3.	Kiriri-Golola-Ngeribalya (12.5Km)	113,937,500	MoWT	Framework
4.	Ngomanene-Namatebe (6km)	52,050,000	MoWT	Framework
5.	Malere-Nsambwe-Kabutaala (12km)	109,100,000	MoWT	Framework
6.	Periodic mechanised maintenance of Kifampa-Matongo-Kabbankonyo (9.6km)	87,880,000	MoWT	Framework
7.	Maddu-Kikonoka-Kigezi (11.2km)	95,360,000	MoWT	Framework
8.	Kyayi-Kyabagamba drainage works (17km)	50,000,000	MoWT	Framework
9.	Repair and servicing of road equipment and district vehicles	112,590,500	MoWT	Framework
10.	Widening and grading of swamp raising of Ssali makokwa road in Kyegonza Sub Country	16,470,000	URF	-
11.	Fuel for periodic maintenance of Kanoni Town Council	50,000,000	URF	-
Total		872,989,429		

Notably, the Authority found the following records were missing for the road works executed using Force Account Mechanism contrary to Section 130 (5) (e) of the PPDA Act, Cap. 205:

- 1) Quarterly reports to URF/Ministry of Works & Transport for all the roads implemented under Force Account Mechanism during the Financial Year 2024-2025;
- 2) 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
- 3) 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 has noted the Authority's observation and explained that records were on file.

Authority's comment: Noted the Entity's response; however, the records mentioned above were not provided for verification.

Recommendation

The Accounting Officer should 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.

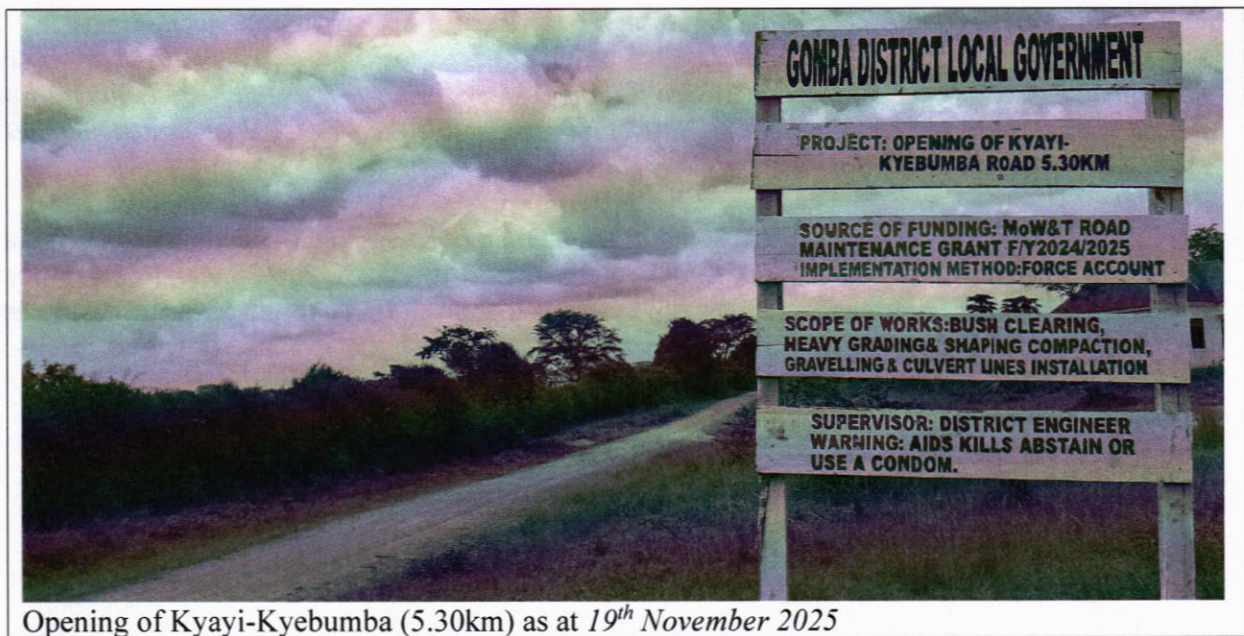
2.4.2 Irregularities in the use of Force Account Mechanism for the road opening

During physical verification, the Authority found that the Entity executed road works under Force Account Mechanism and two roads were identified for road opening with site boards erected as shown in Figure 2 below:

Figure 2: Site board for road opening implemented under Force Account Mechanism



Kyamboobo-Kamucheeto-Buyanjan Road (9.50Km) as at 19th November 2025



Opening of Kyayi-Kyebumba (5.30km) as at 19th November 2025

The Authority noted the following exceptions:

i. Failure to determine the costs of the Force Account Mechanism

Section 130 (3) (b) of the PPDA Act, Cap. 205 provides that; “*where a Procuring and Disposing Entity uses the Force Account Mechanism, the Procuring and Disposing Entity shall determine that the direct, indirect and overhead costs to be incurred are less than would be incurred if the assignment was executed by a contractor*”.

In executing road works for road opening of Kyamboobo-Kamucheeto-Buyanja Road (9.50Km) and Opening of Kyayi-Kyebumba (5.30km), the Authority found that there were no records of assessment on cost savings of the direct and overhead costs in Use of Force Account, contrary to Section 130 (3) (b) of the PPDA Act, Cap. 205.

Implication

This inhibited the potential savings for extra works and value for money.

Management Response

Management noted the Authority’s observation and explained that every year each road is assessed to determine its cost while preparing the annual budget estimates for council approval, with the costs of each road included in the estimates.

Authority’s comment: Noted the Entity’s response; however, no records were provided for verification.

Recommendation

The Accounting Officer should conduct an assessment on cost savings of the direct and overhead costs in use of Force Account Mechanism in accordance with 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.

ii. Failure to maintain records on the implementation of 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 Entity planned for the implementation of road opening of Kyamboobo-Kamucheeto-Buyanja Road worth UGX 147,000,000 and Kyayi-Kyebumba worth UGX 77,120,000 under Force Account Mechanism and details of breakdown (Extract from the priced bill of quantities) is as indicated in the Table 24 below:

Table 24: Priced BOQs for selected road works under Force Account Mechanism

No.	Description	Estimated Cost (UGX)
A. Kyamboobo-Kamucheeto-Buyanja Road (9.50Km)		
1.	Construction materials	37,737,580
2.	Fuel and Lubricants	102,550,000
3.	Labour and staff allowances	6,362,000
4.	Design and Environment Assessment	820,000
	Total	147,469,580
B. Kyayi-Kyebumba Road (5.3Km)		
1.	Construction materials	22,920,000
2.	Fuel and Lubricants	48,750,000
3.	Labour and staff allowances	4,850,000
4.	Design and Environment Assessment	690,000
	Total	77,210,000

The Authority found that the Entity did not prepare and maintain records of Goods Received Notes (GRN) for the construction materials used in the execution of the roadworks, contrary to Section 130 (5) (e) of the PPDA Act, Cap. 205. Therefore, the Authority could not confirm whether the construction materials were delivered and in the right quantities and quality.

Implication

Failure to maintain and manage records relating to Force Account Mechanism activities casts doubt on transparency and value for money.

Management Response

No response.

Recommendation

The Accounting Officer should task the District Engineer to engage the Inventory Management Officer to prepare the Goods Received Notes for all construction materials delivered on site 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.

2.4 PROGRESS AND PERFORMANCE OF THE MICRO-SCALE IRRIGATION PROGRAM IN GOMBA 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.

Gomba District Local Government initiated the procurement of 21 sets of microscale irrigation equipment at a total estimated cost of UGX 474,000,000. The procurement was initiated through various procurement requisitions, with each cluster initiated on 17th December 2024 at different estimated values.

The Authority noted that out of the 462 farmers who expressed their interest, 192 farmers were eligible in the Financial Year 2024-2025 for the design, supply and installation of the Solar power Micro-scale irrigation systems. However, 20 farmers had their irrigation equipment successfully installed as indicated in Table 25 below:

Table 25: Summary and status of the procurement of microscale irrigation equipment

Level	Definition	Gomba 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	462
'Eligible' Farmer	Those farmers who had a farm visit and were found to meet the eligibility criteria	192
'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	20
"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	20

Level	Definition	Gomba DLG statistics by Number (FY 2024/25)
'Completed' Farmer	Those Farmers where the irrigation equipment supplier was paid by the Local Government and all paperwork is complete	20
Total of microscale irrigation kits installed and completed in FY 2024/2025		20

2.4.1 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 procurement and contract management records for design, supply and installation of micro-scale irrigation systems were missing on file, contrary to Section 44(1) of the PPDA Act, Cap. 205:

- i) Letter of appointment of the contract manager;
- ii) Payment records to contractors such as payment vouchers; and
- iii) Program for the works in accordance with GCC 36.1 of the signed contract which requires the contractor to submit the program for the works within 7 days of the contract signature.

The details of farmers with missing records are as indicated in Table 26 below:

Table 26: List of farmers not monitored and inspected by the time of Audit

No.	Farmer	Lower Local Government	Contractor	Award Value (UGX)
1.	Kayizi John Fisher	Kyayi Sub County	Techford Contractors & Suppliers Ltd	37,950,000
2.	Nsereko Emmanuel	Kyegonza Sub County	Techford Contractors & Suppliers Ltd	18,550,000
3.	Dungu Roziyo	Kifampa Sub County	Techford Contractors & Suppliers Ltd	24,550,000
4.	Kizza Fred	Kyayi Sub County	Techford Contractors & Suppliers Ltd	15,800,000
5.	Kaizire Mary	Kifampa Sub County	Techford Contractors & Suppliers Ltd	19,350,000
6.	Mukose Aggrey David	Maddu Sub County	Techford Contractors & Suppliers Ltd	28,950,000
7.	Nsubuga Angel	Kabulasoke Sub County	Techford Contractors & Suppliers Ltd	19,150,000
8.	Kizito Ivan	Ttaba-Bbinzi Sub County	Techford Contractors & Suppliers Ltd	25,100,000
9.	Mugaiga Aron	Kanoni Town Council	Techford Contractors & Suppliers Ltd	34,900,000
10.	Mujoobe Albert	Kyegonza Sub County	Techford Contractors	15,325,000

No.	Farmer	Lower Local Government	Contractor	Award Value (UGX)
	Bugembe		& Suppliers Ltd	
11.	Lubega Daniel	Mpenja Sub County	Techford Contractors & Suppliers Ltd	24,500,000
12.	Kiyingi Rogers	Kabulasoke Sub County	Techford Contractors & Suppliers Ltd	15,900,000
13.	Lukaawa Edmund	Kyegoza Sub County	Techford Contractors & Suppliers Ltd	18,150,000
14.	Ahimbisibwe Simon	Kyayi Sub County	Techford Contractors & Suppliers Ltd	19,200,000
15.	Nakalema Asher	Kanoni Sub County	Together as one Investments Ltd	20,350,000
16.	Mubiru Joseph Nsubuga	Kabulasoke Sub County	Together as one Investments Ltd	20,230,000
17.	Ssenyonjo Peter	Kabulasoke Sub County	Together as one Investments Ltd	19,100,000
18.	Kazibwe Moses	Ttabba-Bbinzi Sub County	Together as one Investments Ltd	22,100,000
19.	Namubiru Hadijah	Ttabba-Bbinzi Sub County	Together as one Investments Ltd	19,475,000
20.	Kiddu Edward	Kyegonza Sub County	Together as one Investments Ltd	18,605,000
21.	Kiyingi Abubakar	Kyegonza Sub County	Together as one Investments Ltd	26,100,000
	Total			463,335,000

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.
- Failure to submit work programs 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 noted the Authority's observation and explained that records were on file for verification.

Authority's comment: The Authority noted the Entity's response. However, the aforementioned records were not provided for verification.

Additionally, during verification, the Authority noted that, from the monitoring and inspection reports for the installation of irrigation equipment, dated 17th May 2025 and 29th May 2025, there were no follow-up reports to confirm implementation of the recommendations made by the supervision team comprising of the District Production Officer, Agricultural Officer, Internal Auditor, Environment Officer and Deputy Chief Administrative Officer, as detailed below:

1. **Namubiru Hadijah:** There was some leakage at the tank and the contractor was expected to send a plumber to fix the leakage;
2. **Kaizere Mary:** System delivered little water, for instance 1000liter tank took 3 days to fill on cloudy day. Therefore, the Contractor was expected to find ways of improving system functionality by increasing number of panels.
3. **Kayizi John Fisher, Mubiru Joseph Nsubuga and Kiyangi Rogers:** Farmers lacked waste management pit. Therefore, farmers were expected to establish the waste management waste pit.
4. **Mukose Aggrey David:** The hose pipe had leakages and therefore the contractor was expected to provide another
5. **Lukaawa Edmund:** System lacked hose pipe and nozzle; and therefore, the contractor was expected to provide the missing parts for full utilisation of the system;
6. **Ahimbisibwe Simon:** System was delivering little water; and the contractor expected to find ways of improving system functionality by increasing number of panels.
7. **Kiyinji Abubaker:** There was leakage at the outlet of the tank and hose pipe had leakages; and the contractor expected to seal the tank outlet and also provide another hose pipe to the farmer.
8. **Mujoobe Albert Bugembe:** Farmer wanted to change to sprinkler instead of drag hose pipe type. The Farmer sourced a local plumber who was advised on how to change the system to sprinkler.

Recommendations

1. The Accounting Officer should task the Head of Production to:
 - i) Retrieve the missing records and submit them to the Procurement and Disposal Unit for archiving in accordance with Section 44 (1) of the PPDA Act, Cap. 205; and
 - ii) Follow-up on the implementation of the monitoring and supervision reports recommendations.
2. Contract Managers should maintain and properly archive all contract management records and submit copies to key stakeholders, including the Procurement and Disposal Unit, in accordance with Regulation 52 (3) (a) (vii) of the PPDA (Contracts) Regulations, 2023.
3. The Procurement and Disposal Unit shall maintain all documentation relating to each procurement on the respective procurement action file, in accordance with Section 44(1) of the PPDA Act, Cap. 205.

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

3.1 Overall Audit Conclusion

The performance of Gomba District Local Government for the Financial Year 2024/2025 was **Moderately Satisfactory** with overall weighted average risk rating of **60.17%**.

3.2 Entity's Performance

The risk rating was weighted to determine the overall risk level of the Entity. The weighting was derived using the average weighted index as shown in Table 27 below:

Table 27: Risk Computation

Risk Category	No.	No. %	Value (UGX)	Value %	Weights	Total Average	
						By No.	By Value
High	6	28.57	246,575,390	12.10	0.6	17.14	7.26
Medium	15	71.43	1,790,426,918	87.90	0.3	21.43	26.37
Low	0	-	0	-	0.1	-	-
Satisfactory	0	-	0	-	0	-	-
Total	21	100	2,037,002,308	100	1	38.57	33.63

$$\text{Weighted Average (By No.)} = \frac{\sum \text{Weighted Score} \times 100}{60} = \frac{38.57 \times 100}{60} = 64.29\%$$

$$\text{Weighted Average (By Value)} = \frac{\sum \text{Weighted Score} \times 100}{60} = \frac{33.63 \times 100}{60} = 56.05\%$$

$$\text{Combined Weighted Average} = \frac{64.29 + 56.05}{2} = 60.17\%$$

Since **60.17%** falls within the **31-70** risk range, the performance of the Entity is rated **Moderately Satisfactory** as detailed in Table 28 below:

Table 28: Risk rating Table

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

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

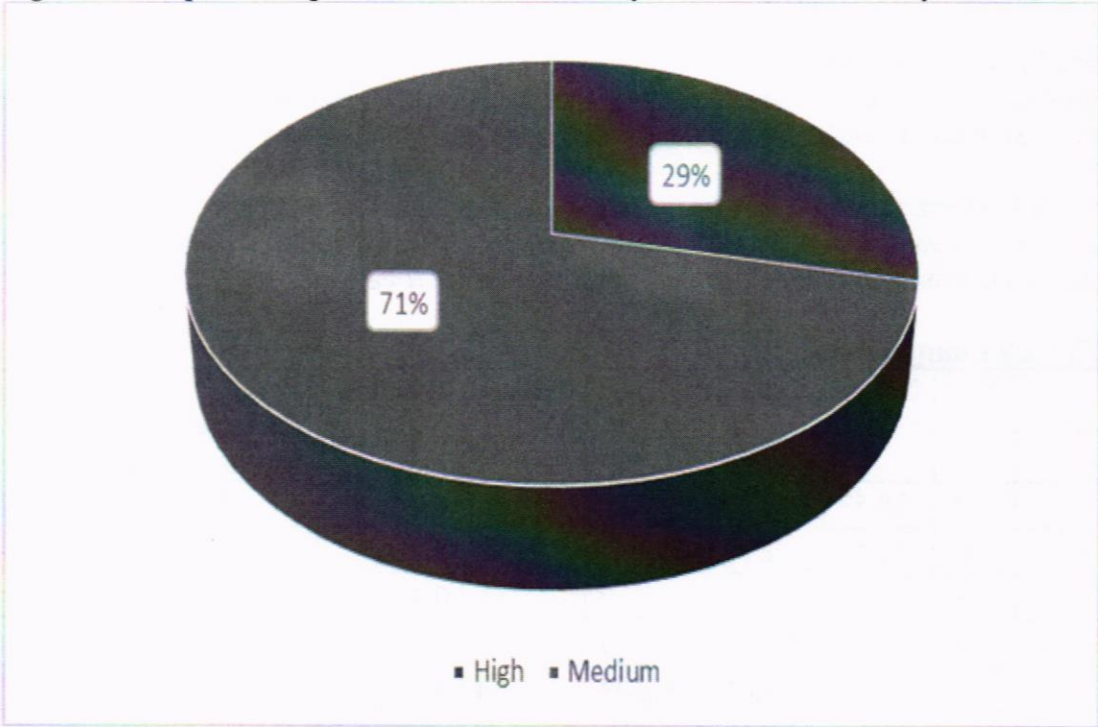
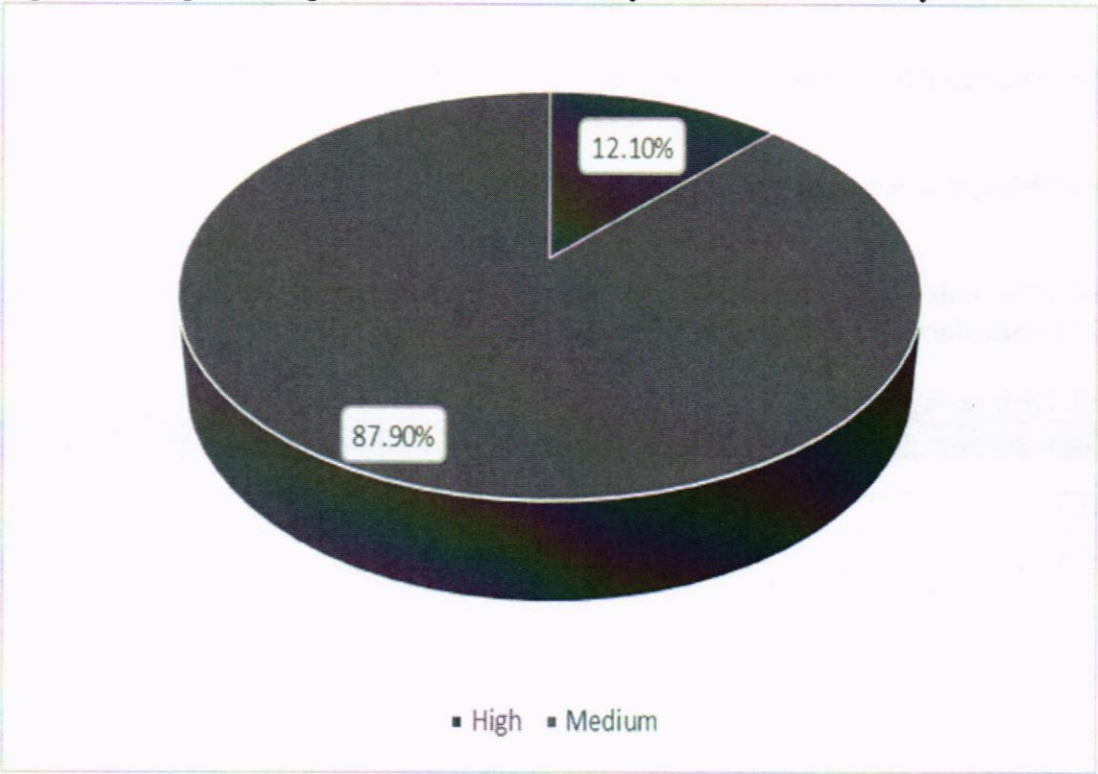


Figure 4: Graphical Representation of the Entity’s Risk Assessment by Value



3.3 Audit Opinion/Conclusion

The procurement and disposal activities of Gomba District Local Government for the Financial Year 2024/2025 were generally conducted in compliance with the provisions of the PPDA Act, Cap. 205, the PPDA Regulations, and PPDA Guidelines. The Entity maintained the required procurement and disposal structures, and with the disposal activities yet to be conducted as recommended in the board of survey report.

However, the audit identified several control and performance weaknesses that require management attention. These include failure to fully implement previous audit recommendations; incomplete Form 5; inadequate solicitation documents; failure to sign evaluation reports by some of the Evaluation Committee members; incomplete procurement and contract management records; failure to conduct a detailed evaluation; failure to dispose of obsolete assets; and failure to monitor contractors' compliance with environmental, social, health and safety safeguards.

While these weaknesses did not materially undermine the overall integrity of the procurement system, they indicate deficiencies in procurement planning, contract management, disposal process and monitoring mechanisms that may adversely affect service delivery, value for money, supplier confidence and achievement of Government policy objectives if not addressed.

Accordingly, the performance of Gomba District Local Government for the FY 2024/2025 is assessed as **Moderately Satisfactory**, with an overall weighted average risk of **60.17%**, but requiring targeted management interventions to strengthen procurement efficiency, contract management and compliance with statutory and regulatory requirements.

3.4 Recommended Action Plan

The Entity should implement the recommendations as indicated in Table 29 below:

Table 29: Action Plan

Finding	Action/Recommendation	Responsible Officer	Timeline
Failure to fully implement 81.81% of the previous audit recommendations	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.	Accounting Officer/ Internal Auditor	Quarterly
Incomplete request for approval of procurement (Form 5)	User Departments to duly filled the procurement requisition (Form 5) before the confirmation of funding in line with Regulation 3 (2) (a) and 3 (2) (c) of the PPDA (Rules and Methods for procurement of Works, Supplies and Non-Consultancy Services) Regulations, 2023.	Accounting Officer/ User Departments	Continuous
Failure to dispose of obsolete items recommended for disposal	Follow up with the Office of the Chief Mechanical Engineer for the valuation of the obsolete assets for disposal accordance with Regulation 24 of the PPDA (Disposal of Public Assets) Regulations, 2023.	Accounting Officer	October 2026
Non-adherence to the Environmental, Social, Health, Safety Safeguards	The District Environment Officer and the District Community Development Officer to prepare progress reports on the implementation of ESHS aspects.	Accounting Officer/ Environment Officer & DCDO	Continuous
Non-adherence to the Environmental, Social, Health, Safety Safeguards	Recover from the contractors an amount worth UGX 5,782,416 or refund what was paid to the contractors for ESHS aspects that were not executed in line with the bills of quantities of the contract.	Accounting Officer	September 2026
Incomplete request for approval of procurement (Form 5)	Dully fill Part II of Form 5 in Schedule 1 for submission to the Contracts Committee in respect of the procurement under the quotation method in accordance with Regulation 20 (3) of the PPDA (Rules and Methods for procurement of Works, Supplies and Non-Consultancy Services) Regulations, 2023.	Head, PDU	Continuous
Inadequate solicitation documents	Prepare quality solicitation documents in accordance with Regulations 33-38 of the PPDA (Rules and Methods for procurement of Works, Supplies and Non-Consultancy Services) Regulations, 2023.	Head, PDU	Continuous
Failure to maintain	Liaise with User Departments including the	Head, PDU/	Continuous

Finding	Action/Recommendation	Responsible Officer	Timeline
contract management records	Engineering, Production and Finance Departments for copies of all documentation relating to a procurement and archive on the procurement action file in accordance with Section 44 (1) of the PPDA Act, Cap. 205.	User Departments	
Award to bidders who did not meet the criteria stated in the evaluation methodology	Guide the Evaluation Committees to ensure strict adherence to the criteria set out in the bidding document in accordance with Regulation 5 of the PPDA (Evaluation) Regulations, 2023.	Head, PDU	Continuous
Failure to dispose of obsolete items recommended for disposal	After valuation of the assets for disposal, should prepare disposal plan in accordance with Section 60 (2) (e) of the PPDA Act, Cap. 205.	Head, PDU	November 2026
Inadequate solicitation documents	Critically review bidding documents submitted by the Procurement and Disposal Unit to ensure that there are no inconsistencies in accordance with Regulation 10 of the PPDA (Procuring and Disposing Entities) Regulations, 2023.	Contracts Committees	Continuous
Failure to sign the evaluation report by all the Evaluation Committee Members	The member of an Evaluation Committee who does not or is not able to sign the report, should give reasons in writing, why he or she did not or is not able to sign the report in accordance with Regulation 4 (15) of the PPDA (Evaluation) Regulations, 2023	Chairpersons Evaluation Committees	Continuous
Failure to conduct detailed technical evaluation	Conduct a detailed technical evaluation of bids in line with the criteria stated in the bidding document and in accordance with Regulation 15 of the PPDA (Evaluation) Regulations, 2023	The Evaluation Committees/ Head, PDU	Continuous
Failure to maintain contract management records	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.	The Contract Managers	Monthly
Non-adherence to the Environmental, Social, Health, Safety Safeguards	Always task the contractors to meet their contractual obligations as stipulated in the signed contracts that include adherence to environmental, health and social safeguard measures and in accordance with Regulation 52 of the PPDA (Contracts) regulations, 2023.	The Contract Managers	Continuous

APPENDIX 1: AUDIT SAMPLE LIST FOR GOMBA DISTRICT LOCAL GOVERNMENT FOR THE FINANCIAL YEAR 2024/2025

No.	Reference No.	Subject of procurement	Method of Procurement	Provider	Contract Value (Ugx)	Risk Rating
1.	GOMB832/WRKS/24-25/00009	Construction of a five-stance lined latrine at Kyeggaliro P.S in Mpenja S/C	Quotation Method	Ssona General Supplier's Construction and Engineering Sevices Ltd	27,250,900	Medium
2.	GOMB832/SUPL/24-25/00001	Supply of a water testing kit for both chemical and microbiology	Quotation Method	Geodie Espoie Solutions Ltd	34,810,000	High
3.	GOMB832/SUPL/24-25/00005	Supply of agricultural related inputs	Quotation Method	Felom Company Ltd	24,350,000	High
4.	GOMB832/WRKS/24-25/00003	Renovation of OPD at Buyanja HC III	Quotation Method	Golden Pillar Solutions	32,281,540	High
5.	GOMB832/WRKS/24-25/00012	Fencing of Bulwadda Health Centre III phase one at Kalungu Kabulasoke Gomba District	Quotation Method	Golden Pillar Solutions	35,000,000	Medium
6.	GOMB832/WRKS/24-25/00013	Installation of Water Reservoir with a prepaid system at Nakaseta Village Kyayi Parish Kyayi Sub County	Quotation Method	Geodie Espoir Solutions Ltd	43,400,400	Medium
7.	GOMB832/WRKS/24-25/00005	Construction of a two-classroom block at Mpoggo RC primary school in Mpenja S/C, Gomba district	Quotation Method	Geodie Espoir solution ltd	93,729,760	Medium
8.	GOMB832/WRKS/24-25/00010	Construction of a five-stance lined latrine at St Jude Buyanja PS Kyayi Sc	Quotation Method	Rills Motors and Financial Services Ltd	27,145,900	Medium
9.	GOMB832/WRKS/24-25/00007	Renovation of a 2 No. 4 Classroom blocks at Lwansasi C/U PS in Maddu TC	Quotation Method	Together as one Investments Ltd	85,876,081	Medium
10.	GOMB832/SERV/24-25/00001	Rehabilitation of 07 boreholes in the District	Quotation Method	Gomba Water and Sanitation Association (GWASA)	28,514,000	Medium
11.	GOMB832/SUPL/24-25/00009-11	Design, supply and Installation of micro-scale irrigation system for selected farmers under Lot 1, 2 and 3	Quotation Method	1. Techford Contractors & Suppliers Ltd 2. Together as one	463,335,000	Medium

No.	Reference No.	Subject of procurement	Method of Procurement	Provider	Contract Value (Ugx)	Risk Rating
				Investments Ltd		
12.	GOMB832/WRKS/ /24-25/00011	Construction of a New District Administration Block Phase IV	Quotation Method	Moserena Investments Ltd	324,986,231	Medium
13.	GOMB832/SUPL/ 24-25/00012	Procurement of assorted office furniture for the chairman's office and central registry and a Television set (Sumsung 55inch Smart LED with wall mounting and DSTV installation	Direct	Kilcom General Contractors Ltd	17,499,400	Medium
14.	GOMB832/SUPL/ 24-25/00013	Supply and installation of Assorted Medical equipment	Direct	Kosan Logistics Ltd	293,252,346	Medium
15.	GOMB832/SUPL/ 24-25/00018	Supply of Computers and other ICT Equipment for selected Departments	Direct	Explore IT Technologies	29,317,100	High
16.	GOMB832/SUPL/ 24-25/00002	Supply of Office and School furniture	Direct	Kilcom General Contractors Ltd	36,327,700	High
17.	GOMB832/WRKS/ /24-25/00013	Provision of designs and diversion of 11kv power line at Gomba District Headquarters	Direct	Basama Enterprises and Engineering Ltd	29,829,220	Medium
18.	GOMB832/WRKS/ /24-25/00006	Completion of a Classroom block at St Jude Buyanja P.S in Kyayi Sub County	Direct	Golden Pillar Solutions	89,489,050	High
19.	GOMB832/WRKS/ /24-25/00015	Construction of a Five stance lined latrine at Mpoggo RC Mpenja S/C	Direct	Together as one Investments Ltd	29,299,500	Medium
20.	GOMB832/WRKS/ /24-25/00001	Construction of Kamusenene water supply system Phase one	Quotation Method	Geodie Espoie Solutions Ltd	218,958,858	Medium
21.	GOMB832/WRKS/ /24-25/00002	Upgrade of Kyayi water supply system	Quotation Method	Verast General Supplies & Construction Ltd	72,349,322	Medium
	TOTAL				2,037,002,308	

APPENDIX 2: CASE BY CASE ANALYSIS

S/N	HIGH RISK CONTRACTS	REASONS FOR HIGH RISK
1.	Subject: Supply of agricultural related inputs Ref: GOMB832/SUPL/24-25/00005 Actual: UGX 24,350,000 Method: Quotation Method Provider: Felom Company Ltd	a) Procurement outside the approved procurement plan b) Inadequate solicitation document c) Missing records include: - The evaluation report; - Contracts Committee approval of the best evaluated bidder; - Copy Contract or Purchase Order; - Contract Management Plan (Form 49); - Delivery and the Goods Received Note (GRN); and - Payment details including payment voucher
2.	Subject: Supply of office and School furniture Ref: GOMB832/SUPL/24-25/00002 Actual: UGX 36,327,700 Method: Direct Provider: Kilcom General Contractors Ltd	• Inadequate solicitation document • No Evaluation report • Use of direct procurement method without clear justification • Low bidder participation • No Delivery notes • No Goods received notes • No Progress reports/ verification reports for the supplies
3.	Subject: Supply of Computers and other ICT Equipment for selected Departments Ref: GOMB832/SUPL/24-25/00018 Actual: UGX 29,317,100 Method: Direct Provider: Explore IT Technologies	• Inadequate solicitation document • No Evaluation report • No Notice of the best evaluated bidder • Use of direct procurement method without clear justification • Award to bidders who did not meet the criteria stated in the evaluation methodology • No Contract management plan (Form 49) • No Progress reports/ verification reports for the supplies • No Appointment of contract manager • No Payment records including the delivery notes, Goods Received Notes, invoices and vouchers
4.	Subject: Renovation of OPD at Buyanja HC III Ref: GOMB832/WRKS/24-25/00003	• Incomplete request for approval of procurement (Form 5) • Inadequate solicitation document • Three of the six members on Evaluation, Eng. Kawalya Morgan Aden, Mr. Fred Mugera and Ms. Jane Namaganda did not sign the evaluation

	Actual: UGX 32,281,540 Method: Quotation Method Provider: Golden Pillar Solutions	report dated 21st October 2024 • No Contracts Committee minutes on approval of evaluation report • The bidder did not attach NSSF certificate and Tax clearance certificate • Failure to sign the ethical code of conduct • Low bidder participation • No contract • No Appointment of contract manager • No Progress reports • No detailed report on the implementation of the Environmental mitigation and social safeguards worth UGX 287,000 provided for in the contractor's bills of quantity • Failure by contractors to submit work programs
5.	Subject: Completion of a Classroom block at St Jude Buyanja P.S in Kyayi Sub County Ref: GOMB832/WRKS/24-25/00006 Actual: UGX 89,489,050 Method: Direct Provider: Golden Pillar Solutions	• Procurements outside the approved procurement plan • Inadequate solicitation document • One of the three members on Evaluation, Mr. Godfrey Kalyango, did not sign the evaluation report dated 2nd June 2025 • Use of direct procurement method without clear justification • Failure to sign the ethical code of conduct • No progress reports • No detailed report on the implementation of the following ESHS aspects. The Entity did not put into consideration the ESHS aspects with the bills of quantities indicated as N/A at initiation. Therefore, the bidder did not consider them in the costing of the bid
6.	Subject: Supply of a water testing kit for both chemical and microbiology Ref: GOMB832/SUPL/24-25/00001 Actual: UGX 34,810,000 Method: Quotation Method Provider: Geodie Espoie Solutions Ltd	• Procurements outside the approved procurement plan • Incomplete request for approval of procurement (Form 5) • Inadequate solicitation document • No evaluation report • Low bidder participation • No contract • No Contract management plan (Form 49) • No Progress reports/ verification reports for the supplies • No Payment record including delivery notes, goods received notes and vouchers

S/N	MEDIUM RISK CONTRACTS	REASONS FOR MEDIUM RISK
1.	Subject: Provision of designs and diversion of 11kv power line at Gomba District Headquarters Ref: GOMB832/WRKS/24-25/00013 Actual: UGX 29,829,220 Method: Direct Provider: Basama Enterprises and Engineering Ltd	• Procurements outside the approved procurement plan • Inadequate solicitation document • No Appointment of contract manager • No Contract management plan (Form 49) • No Progress report and certificate of completion • No Contractor's priced bid
2.	Subject: Construction of a Five stance lined latrine at Mpoggo RC Mpenja S/C Ref: GOMB832/WRKS/24-25/00015 Actual: UGX 29,299,500 Method: Direct Provider: Together as one Investments Ltd	• Procurements outside the approved procurement plan • Incomplete request for approval of procurement (Form 5) • No Evaluation report • No Contracts Committee minutes on approval of • No Progress reports • No detailed report on the implementation of the environmental compliance aspects worth UGX 600,000 provided for in the contractor's bills of quantity for supply and planting 10 approved local tree seedlings as directed by the Environment officer • Failure by contractors to submit work programs
3.	Subject: Construction of Kamusenene water supply system Phase one Ref: GOMB832/WRKS/24-25/00001 Actual: UGX 218,958,858 Method: Quotation Method Provider: Geodie Espoie Solutions Ltd	• Incomplete request for approval of procurement (Form 5) • Inadequate solicitation document • Two of the five members on Evaluation, Mr. Martin Mbabaali and Ms. Jane Namaganda did not sign the evaluation report dated 21st October 2024 • Award to bidders who did not meet the criteria stated in the evaluation methodology • Failure to conduct detailed technical evaluation • Low bidder participation • No Commencement letter as required under GCC 21.1 • No Contract management plan (Form 49) • No detailed report on the implementation of the Environmental mitigation measures worth UGX 475,000 provided in the contractor's bills of

		quantity for planting of grass and trees around the pump station • Failure by contractors to submit work programs
4.	Subject: Construction of a five-stance lined latrine at Kyeggaliro P.S in Mpenja S/C Ref: GOMB832/WRKS/24-25/00009 Actual: UGX 27,250,900 Method: Quotation Method Provider: Ssona General Supplier's Construction and Engineering Sevices Ltd	• Incomplete request for approval of procurement (Form 5) • Inadequate solicitation document • Three of the six members on Evaluation, Mr. Eng. William Zzimbe, Mr. Godfrey Kawalya and Ms. Jane Namaganda did not sign the evaluation report dated 21st October 2024 • The bidder did not attach NSSF certificate and Tax clearance certificate • Failure to conduct detailed technical evaluation • Low bidder participation • No detailed report on the implementation of the ESHS aspects worth UGX 650,000 provided for in the contractor's bills of quantity • Failure by contractors to submit work programs
5.	Subject: Installation of Water Reservoir with a prepaid system at Nakaseta Village Kyayi Parish Kyayi Sub County Ref: GOMB832/WRKS/24-25/00013 Actual: UGX 43,400,400 Method: Quotation Method Provider: Geodie Espoir Solutions Ltd	• Incomplete request for approval of procurement (Form 5) • Low bidder participation • No Progress reports • No Payment details including the interim and final payment certificates; and payment vouchers • Failure by contractors to submit work programs
6.	Subject: Fencing of Bulwadda Health Centre III phase one at Kalungu Kabulasoke Gomba District Ref: GOMB832/WRKS/24-25/00012 Actual: UGX 35,000,000 Method: Quotation Method Provider: Golden Pillar Solutions	• Inadequate solicitation document • Three of the six members on Evaluation, Eng. Kawalya Morgan Aden, Mr. Fred Mugeru and Ms. Jane Namaganda did not sign the evaluation report dated 21st October 2024 • No Procurement requisition (Form 5) • No Contracts Committee minutes on approval of Procurement Method, Evaluation Committee, SBDs • No Contracts Committee minutes on approval of evaluation report • The bidder did not attach NSSF certificate and Tax Clearance Certificate • Failure to sign the ethical code of conduct

		• No appointment of contract manager • No payment details including the interim and final payment certificates; and payment vouchers • No progress reports, with UGX 2,000,000 provision in the BOQs for supervisory reports • Failure by contractors to submit work programs
7.	Subject: Construction of a two-classroom block at Mpoggo RC primary school in Mpenja S/C, Gomba district Ref: GOMB832/WRKS/24-25/00005 Actual: UGX 93,729,760 Method: Quotation Method Provider: Geodie Espoir solution ltd	• Incomplete request for approval of procurement (Form 5) • Incomplete request for approval of procurement (Form 5) • Inadequate solicitation document • Three of the six members on Evaluation, Eng. Godfrey Kalyango, Mr. Fred Mugeru and Ms. Jane Namaganda did not sign the evaluation report dated 21st October 2024 • Failure to conduct detailed technical evaluation • Failure to sign the ethical code of conduct • Low bidder participation • No Payment details including the interim and final payment certificates • No detailed report on the implementation of the Environmental mitigation and social safeguards worth UGX 600,000 provided for in the contractor's bills of quantity • Failure by contractors to submit work programs
8.	Subject: Construction of a five-stance lined latrine at St Jude Buyanja PS Kyayi Sc Ref: GOMB832/WRKS/24-25/00010 Actual: UGX 27,145,900 Method: Quotation Method Provider: Rills Motors and Financial Services Ltd	• Incomplete request for approval of procurement (Form 5) • Inadequate solicitation document • One of the three members on Evaluation, Mr. Godfrey Kalyango, did not sign the evaluation report dated 21st October 2024 • Failure to sign the ethical code of conduct • No Contract management plan (Form 49) • No Payment records including payment vouchers • No detailed report on the implementation of the ESHS aspects worth UGX 60,000 provided for in the contractor's bills of quantity • Failure by contractors to submit work programs
9.	Subject: Renovation of a 2 No. 4 Classroom blocks at Lwansasi C/U PS in Maddu TC Ref: GOMB832/WRKS/24-	• Incomplete request for approval of procurement (Form 5) • Inadequate solicitation document • Three of the six members on Evaluation, Eng. Godfrey Kalyango, Mr. Fred Mugeru and Ms.

	25/00007 Actual: UGX 85,876,081 Method: Quotation Method Provider: Together as one Investments Ltd	Jane Namaganda did not sign the evaluation report dated 21st October 2024 • Failure to sign the ethical code of conduct • Low bidder participation • No Contract management plan (Form 49) • No Contract completion certificate • No Request for contract extension from the bidder and the subsequent approval by the Entity yet the contract was extended to 29th May 2025 from 29th April 2025 as per the progress report of 19th June 2025 • No detailed report on the implementation of the ESHS aspects worth UGX 120,000 provided for in the contractor's bills of quantity • Failure by contractors to submit work programs
10.	Subject: Construction of a New District Administration Block Phase IV Ref: GOMB832/WRKS/24-25/00011 Actual: UGX 324,986,231 Method: Quotation Method Provider: Moserena Investments Ltd	• Incomplete request for approval of procurement (Form 5) • Inadequate solicitation document • No Contracts Committee minutes on approval of evaluation report • Failure to sign the ethical code of conduct • Low bidder participation • No progress reports • No Contract management plan (Form 49) • No Testing (Concrete tests) details: UGX 1,000,000 was provided for in the BOQs for making all necessary concrete test cubes and testing at an approved laboratory • No detailed report on the implementation of gender sensitisation and awareness meeting and workshops, gender sensitive monitoring and reporting by the contractor as stated in the bills of quantity with a provision of UGX 900,000 • Failure by contractors to submit work programs
11.	Subject: Rehabilitation of 07 boreholes in the District Ref: GOMB832/SERV/24-25/00001 Actual: UGX 28,514,000 Method: Quotation Method Provider: Gomba Water and Sanitation Association (GWASA)	• Incomplete request for approval of procurement (Form 5) • Inadequate solicitation document • Two of the five members on Evaluation, Mr. Martin Mbabaali and Ms. Jane Namaganda did not sign the evaluation report with no dates • The bidder did not attach NSSF certificate and Tax clearance certificate • Failure to conduct detailed technical evaluation • Low bidder participation • No Contract management plan (Form 49)

		- No Progress reports - No Payment details including payment certificates and vouchers
12.	Subject: Design, supply and Installation of micro-scale irrigation system for selected farmers under Lot 1, 2 and 3 Ref: GOMB832/SUPL/24-25/00009-11 Actual: UGX 463,335,000 Method: Quotation Method Providers: 3. Techford Contractors & Suppliers Ltd 4. Together as one Investments Ltd	- Three of the six members on Evaluation, Eng. William Zzimbe, Mr. Fred Mugeru and Ms. Jane Namaganda did not sign the evaluation report dated 21st October 2024 - Failure to conduct detailed technical evaluation - Low bidder participation - No Letter of appointment of the contract manager; - No Payment records to contractors such as payment vouchers; - No Program for the works in accordance with GCC 36.1 of the signed contract which requires the contractor to submit the program for the works within 7 days of the contract signature.
13.	Subject: Procurement of assorted office furniture for the chairman's office and central registry and a Television set (Sumsung 55inch Smart LED with wall mounting and DSTV installation Ref: GOMB832/SUPL/24-25/00012 Actual: UGX 17,499,400 Method: Direct Provider: Kilcom General Contractors Ltd	- Procurements outside the approved procurement plan - Use of direct procurement method without clear justification - No Payment details including delivery note, Goods Received Note and payment vouchers - No Verification report/records on the status of deliveries - No Appointment of contract manager
14.	Subject: Supply and installation of Assorted Medical equipment Ref: GOMB832/SUPL/24-25/00013 Actual: UGX 293,252,346 Method: Direct Provider: Kosan Logistics Ltd	- No details on payment, commissioning and training conducted in accordance with GCC 16.3 - No Advance payment of 30% of the contract price in accordance with GCC 17.1 - No Performance security of 5% of the contract price in accordance with GCC 19.1 - No Appointment of contract manager - No Contract management plan (Form 49) - No Payments details including Goods Received Note
15.	Subject: Upgrade of Kyayi water supply system	Incomplete request for approval of procurement (Form 5)

	Ref: GOMB832/WRKS/24-25/00002 Actual: UGX 72,349,322 Method: Quotation Method Provider: Verast General Supplies & Construction Ltd	• Inadequate solicitation document • One of the five members on Evaluation, Ms. Jane Namaganda, did not sign the evaluation report dated 21st October 2024 • The bidder did not attach NSSF certificate and Tax clearance certificate • Failure to conduct detailed technical evaluation • Low bidder participation • No Letter for the extension of contract period following the contractor's request for extension dated 24th April 2025 • No Contract management plan (Form 49) • No Progress reports • No detailed report on the implementation of the Environmental mitigation measures worth UGX 300,000 provided in the contractor's bills of quantity for planting of grass and trees around the pump station • Failure by contractors to submit work programs
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APPENDIX 3: 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 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.
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	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
		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 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.	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.	
		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.