PUBLIC PROCUREMENT AND DISPOSAL
OF PUBLIC ASSETS AUTHORITY

"Regulating for Results"

REPORT ON THE COMPLIANCE INSPECTION OF LIRA SCHOOL OF COMPREHENSIVE NURSING FOR FINANCIAL YEAR 2024/2025

JUNE 2026

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ACRONYMS

ESHS	Environmental, Social, Health and Safety
FY	Financial Year
Ltd.	Limited
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
UGX	Uganda Shillings

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a compliance inspection of Lira School of Comprehensive Nursing for the financial year 2024/2025 and reviewed ten procurement and disposal transactions.

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

From the findings of the compliance inspection, the performance of Lira School of Comprehensive Nursing for FY 2024/2025 was **moderately satisfactory** with an overall weighted average risk rating of **54.6%.** The risk rating was weighted to determine the overall risk level of the Entity as detailed in Chapter 3 of the report.

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

1. Failure to implement 50% of the previous audit recommendations for FY 2023/24, contrary to Section 10 (1) (a) of the PPDA Act, Cap. 205. This demonstrated weaknesses in the internal controls which are required to strengthen/improve the Entity's procurement and disposal function.

2. The Accounting Officer appointed the Contracts Committee members without obtaining the mandatory Permanent Secretary/Secretary to the Treasury's approval, contrary to Section 29 (2) of the PPDA Act, Cap. 205. This undermined compliance with the statutory procurement governance requirements, weakened the committee's authority and rendered its decisions invalid.

3. Non-implementation of planned requirements estimated at UGX. 865,862,751, contrary to Section 60 (2) (d) of the PPDA Act, Cap. 205. This undermined the Entity's operational objectives and weakened its commitment to delivering services to the intended beneficiaries.

4. Failure to consider the UNBS certification requirement in the procurement for supply of food items (i.e., beans, posho, rice and groundnuts) worth UGX. 180,593,900, contrary to PPDA Guideline No. 13 of 2024 (Procurement of Grain and Grain Products from Providers Certified by Uganda National Bureau of Standards). This exposed the Entity to the risk of procuring grain and grain products that do not meet the required safety standards, thereby undermining the Government's efforts to curb food contamination.

5. Inadequate solicitation documents that lacked specifications and terms of reference in six procurements worth UGX. 623,146,865, contrary to Section 64 (1) (a) and (b) of the PPDA Act, Cap. 205. Unclear or incomplete descriptions of requirements may lead bidders to submit non-responsive bids that do not fully meet the Entity's needs, thereby reducing competition.

6. Failure by Evaluation Committees to adhere to the evaluation criteria in three procurements worth UGX. 144,743,000, contrary to Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023. Deviating from the established evaluation criteria contravened the principles of transparency and fairness and compromised the integrity of the bid evaluation process.

7. Failure by User Departments to nominate Contract Managers for appointment by the Accounting Officer in ten procurements worth UGX. 746,955,605, contrary to Regulations 50 (1) and 51 (1) of the PPDA (Contracts) Regulations, 2023. This exposed the Entity to the risk of ineffective contract monitoring, which could lead to sub-standard deliverables or delays in contract completion beyond the required timeline.

8. Non-disposal of obsolete assets contrary to Regulation 2 (1) and (2) of the PPDA (Disposal of Public Assets) Regulations, 2023. This hinders the Entity from achieving value for money because asset value is lost through continued deterioration, theft, or vandalism.

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

1. The Accounting Officer should:
   i) Institute effective oversight mechanisms and undertake corrective action by engaging all relevant stakeholders to ensure full implementation of the Authority recommendations in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205.
   ii) With immediate effect submit the proposed members of the Contracts Committee to the Permanent Secretary/Secretary to the Treasury for approval in accordance with Section 29 (2) of the PPDA Act, Cap. 205.
   iii) Review and update the Entity's procurement plan on a quarterly basis or wherever necessary in accordance with Section 60 (7) of the PPDA Act, Cap. 205.
   iv) Constitute a Board of Survey to identify the Entity's unserviceable assets for disposal in accordance with Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023.
   v) Task the Head, Procurement and Disposal Unit to prepare a disposal plan to facilitate the planning and disposal of obsolete items in accordance with Regulation 2 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023.

2. The Head of the Procurement and Disposal Unit should:
   i) Incorporate the UNBS certification requirement as mandated by PPDA Guideline No. 13 of 2024 for all future procurements of grain and grain products.
   ii) Liaise with User Departments to prepare specific and detailed statement of requirements with accurate and complete technical specifications and/or terms of reference for each procurement in accordance with Section 64 of the PPDA Act, Cap. 205.

4. Evaluation Committees should strictly adhere to the evaluation criteria outlined in the bidding documents during bid evaluation, in accordance with Section 76 (3) of the PPDA Act, Cap. 2023 and Regulation 5 of the PPDA (Evaluation) Regulations, 2023.

5. User Departments should nominate qualified and experienced individuals as Contract Managers and submit them to the Accounting Officer for appointment, in accordance with Regulation 50 (1) and 51 (1) of the PPDA (Contracts) Regulations, 2023.

Lira School of Comprehensive Nursing should implement the recommended action plan on pages **30 - 32** of this report.

CHAPTER 1: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a compliance inspection of Lira School of Comprehensive Nursing for the financial year 2024/2025 and reviewed ten sampled procurement and disposal transactions. The inspection involved a review of procurement structures, procurement and asset disposal processes, as well as contract performance following the provisions of the PPDA Act, Cap. 205, PPDA Regulations, 2023 and PPDA Guidelines, 2024.

1.2 Inspection objectives

The overall objective of the compliance inspection 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 Guidelines, 2024 and the level of procurement performance over the inspection period.

The specific objectives of the compliance inspection were to:

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

1.3 Structure of the Entity

Lira School of Comprehensive Nursing located in Lira City, is a government-aided health training institution in Uganda. It offers comprehensive nursing and midwifery certificate and diploma programs aimed at producing competent healthcare professionals to serve local communities and hospitals.

According to Section 28 of the PPDA Act, Cap. 205, the Accounting Officer has the overall responsibility for the successful execution of procurement and disposal processes in a Procuring and Disposing Entity. The Accounting Officer of Lira School of Comprehensive Nursing during the financial year under review was Ms. Anna Lucy Aguti, the Principal.

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

Table 1: Membership of the Contracts Committee

No.	Name	Job Title	Position on Committee	Date of appointment by the Accounting Officer
1.	Mr. Lazarus Onua	Principal Health Tutor	Chairperson	1st July 2024

No.	Name	Job Title	Position on Committee	Date of appointment by the Accounting Officer
2.	Mr. Jaspher Okwir	IT Officer	Secretary	1st July 2024
3.	Ms. Hellen Ocokoru	Clinical Instructor	Member	1st July 2024
4.	Mr. Richard Acuma Emuna	Head of Security	Member	1st July 2024
5.	Ms. Jane Tibagonzeka	School Lawyer	Member	1st July 2024

According to Section 33 (a) 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 during the financial year under review was headed by Ms. Robinah Ocokoru.

1.4 Compliance inspection scope

The inspection involved a review of the procurement process, disposal process, general compliance issues and contract implementation of ten transactions under financial year 2024/25 (***Appendix 1***).

1.5 Compliance Inspection Methodology

On 4th March 2026, the Entity was notified about the compliance inspection exercise. A sample of ten procurement transactions conducted in the financial year 2024/2025 was selected based on stratified random sampling. A compliance inspection launch meeting was held on 26th March 2026 between the PPDA team and the Entity's officials.

Three officers conducted the exercise under the supervision of the Regional Manager, Northern Region. During the exercise, the team examined records and documents of the sampled procurement transactions. This involved a review of the Entity's procurement/disposal planning, initiation, bidding, evaluation, contract placement and management.

On completion of file review, the team met with various stakeholders to discuss and obtain clarifications on some of the preliminary findings. A debrief meeting was held on 27th March 2026 between the team and the Entity's officials. A management letter was issued to the Entity for management's response on 20th May 2026 and the Entity's responses to the issues raised were received on 26th May 2026.

On completion of data collection and before writing the report, the Regional Manager reviewed the working papers for completeness. The working papers contained a detailed chronology of findings on each of the sampled transactions. The compliance inspection report presents the key findings and conclusions arising from the inspection.

CHAPTER 2: FINDINGS AND RECOMMENDATIONS

2.1 Compliance by the Procuring and Disposing Entity with the general provisions of the PPDA Act, Cap. 205, PPDA Regulations, 2023 and PPDA Guidelines 2024

2.1.1 Failure to implement 50% of the Authority's previous audit recommendations

Section 10 (1) (a) of the PPDA Act, Cap. 205 empowers the Authority to issue directives to the relevant Procuring and Disposing Entity to undertake corrective measures. These measures may include addressing and rectifying breaches, suspending the officer responsible for the breach, replacing the Head, Procurement and Disposal Unit or the Chairperson of the Contracts Committee, disciplining the Accounting Officer, and temporarily transferring the procurement and disposal functions to a third-party procurement agency.

A review of the records revealed that the Entity did not fully implement the previous audit recommendations for the financial year 2023/24. Four recommendations were partially implemented and five were not implemented as detailed in Table 2 below. This was caused by weak internal control mechanisms, including lack of accountability for implementing audit recommendations, absence of a tracking system to monitor implementation progress, and insufficient follow-up by the Accounting Officer to ensure that responsible officers took corrective action.

Table 2: Partially implemented and unimplemented audit recommendations for FY 2023/24

Responsible Officer	Recommended Action	Status	Management Response
Accounting Officer	1. Engage the Governing Council and the line Ministry to recruit the Internal Audit staff to conduct audits of the procurement and disposal procedures as well as the payments made in accordance with Regulation 27 of the PPDA (Procuring and Disposing Entities) Regulations, 2023.	Not implemented	*Management accepts the recommendation and recognizes the importance of having dedicated Internal Audit staff to independently review procurement and disposal processes and payments as required by Regulation 27 of the PPDA Regulations,* *Management will follow up with both the Governing Council and the Ministry on a monthly basis until the position is filled. Once recruited, the Internal Auditor will be tasked with developing a risk-based audit plan covering all procurement and payment transactions.* *We appreciate PPDA's guidance and reaffirm our commitment to strengthening internal controls.*

Responsible Officer	Recommended Action	Status	Management Response
			Authority's comment There was no recruitment plan for the Internal Audit staff provided for verification.
	2. Liaise with the Ministry of Public Service to fill the vacant position of a Senior Procurement Officer.	Not implemented	*Management accepts the recommendation. We recognize that a fully staffed PDU is essential for effective, timely, and compliant procurement. Going forward, PDU staffing levels will be reviewed quarterly by management to ensure compliance with Section 28 (1) (c) of the Act and to flag gaps early to the Governing Council.* **Authority's comment** There was no recruitment plan for the vacant position within PDU availed for verification.
	3. Instruct the User Departments to initiate the disposal process of all obsolete assets of the Entity that were recommended for disposal in the board of survey report in accordance with Regulation 3 of the PPDA (Disposal of Public Assets) Regulations, 2023.	Not Implemented	*Management accepts the recommendation. We recognize the need to clear obsolete assets to free up space, improve asset records, and comply with Regulation 3 of the PPDA (Disposal of Public Assets) Regulations, 2023. The PDU has been instructed to consolidate disposal schedules and prepare the necessary documentation, including disposal plans and valuation reports, in line with Regulation 3. The Disposal Committee was convened on 22nd May 2026 to review the Board of Survey recommendations and approve the method of disposal for each asset* **Authority's comment** No letter instructing the PDU to consolidate disposal schedules, no Board of Survey report, nor minutes of the said Disposal

Responsible Officer	Recommended Action	Status	Management Response
			Committee meeting were submitted for verification.
Head, Procurement and Disposal Unit	1. Where necessary, at any time during the financial year, update the procurement plan of the Procuring and Disposing Entity in accordance with Regulation 4 of the Public Procurement and Disposal of Public Assets (Procurement Planning) Regulations, 2023.	Not implemented	*Management accepts the recommendation. We recognize that timely updating of the procurement plan is required to reflect changes in priorities, funding, and implementation status, and to ensure compliance with the said Regulation 4. Going forward, the Procurement and Disposal Unit will initiate updates to the procurement plan whenever there is a material change in the budget, scope or timelines. All updates will be documented, approved by the Contracts Committee, and submitted to PPDA within 14 days of approval.* **Authority's comment** Management's acceptance of the recommendation and commitment to compliance is noted and will be verified during the next audit cycle.
	2. Prior to issuance of bidding documents, conduct quality assurance for appropriateness of all the required documentation.	Partially implemented	*Management accepts the recommendation. We recognize that conducting quality assurance before issuing bidding documents is critical to minimizing errors, avoiding procurement delays, and ensuring compliance with the PPDA Act and Regulations. The quality assurance checklist will be applied to all procurement methods above the micro-procurement threshold. Non-compliant files will be returned to the User Department for correction before proceeding. The Accounting Officer will review quality assurance compliance monthly as part of procurement*

Responsible Officer	Recommended Action	Status	Management Response
			performance reporting. We appreciate PPDA's guidance and are committed to strengthening documentation quality and compliance at the pre-bidding stage. **Authority's comment** Management's acceptance of the recommendation and commitment to compliance is noted and will be verified during the next audit cycle.
User Departments.	1. Prepare departmental procurement plans based on the Entity's annual procurement plan in accordance with Regulation 7 (1) of the Public Procurement and Disposal of Public Assets (Procurement Planning) Regulations, 2023.	Partially implemented	*Management accepts the recommendation. We recognize that departmental procurement plans are the foundation for a realistic, consolidated annual procurement plan and for timely procurement execution.* *Going forward, departmental procurement plans will be submitted by 30th April each year to inform the Entity's annual procurement plan. The PDU will reject any procurement request that is not included in an approved departmental plan. Compliance will be tracked in the quarterly procurement performance report to management.* **Authority's comment** Management's acceptance of the recommendation and commitment to compliance is noted and will be verified during the next audit cycle.
	2. Always indicate the amount of funds available at the time of raising Form 5.	Partially implemented	*Effective immediately, the PDU will not process any Form 5 that does not have the available funds amount and the Finance Officer sign-off. This is now a checkpoint in the procurement initiation*

Responsible Officer	Recommended Action	Status	Management Response
			checklist. Compliance will be monitored monthly by the Accounting Officer. **Authority's comment** Management's response is noted; however, the fund's availability section of the sampled procurement Forms 5s availed for review was not filled.
	3. Nominate Contract Managers for appointment by the Accounting Officer for all contracts in accordance with Regulation 51 (1) of the PPDA (Contracts) Regulations, 2023.	Partially implemented.	*Management accepts the recommendation. We recognize that appointing Contract Managers for all contracts is very important. Going forward, no contract will be signed until A Contract Manager is nominated by the User Department and formally appointed by the Accounting Officer. The PDU will maintain a Contract Manager Register and ensure appointment letters are issued within three working days of contract signing. Compliance will be reviewed in the monthly procurement and contract management report.* **Authority's comment** None of the sampled procurements submitted for review showed evidence that Contract Managers had been appointed.
	4. Contract Managers should submit monthly reports on the progress or completion of the contract to the Accounting Officer and share a copy with the Procurement and Disposal Unit in accordance with Regulation 53 (3) (g)	Partially implemented	*Management accepts the recommendation. Regular reporting by Contract Managers is essential for monitoring performance, early identification of delays, and ensuring VFM. Effective June 2026, no payment certificate or invoice for a contract will be processed unless accompanied by the current month's Contract Manager*

Responsible Officer	Recommended Action	Status	Management Response
	of the PPDA (Contracts) Regulations, 2023.		*progress report. The PDU will maintain a report submission tracker and flag non-compliance to the Accounting Officer.* **Authority's comment** Management's acceptance of the recommendation and commitment to compliance is noted and will be verified during the next audit cycle.

Implication
The Entity's failure to fully implement the Authority's previous audit recommendations indicates weaknesses in internal controls. This therefore calls for strengthening the mechanisms and strategies to enhance the Entity's procurement and disposal function.

Recommendations
The Accounting Officer should:
1. Institute effective oversight mechanisms and undertake corrective action by engaging all relevant stakeholders to ensure full implementation of all Authority recommendations in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205.
2. Engage the Governing Council and the line Ministry to recruit the following persons:
   i) Internal Audit staff to conduct audits including the procurement and disposal procedures and payments made as required under Regulation 27 of the PPDA (Procuring and Disposing Entities) Regulations, 2023.
   ii) Senior Procurement Officer to maintain appropriate staffing levels within the PDU in accordance with Section 28 (1) (c) of the PPDA Act, Cap. 205.
3. Task the Head, Procurement and Disposal Unit to prepare a disposal plan to facilitate the planning and disposal of obsolete items in accordance with Regulation 2 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023.
4. Direct Heads of User Departments to nominate Contract Managers for appointment by the Accounting Officer in accordance with Regulation 51 (1) of the PPDA (Contracts) Regulations, 2023.

2.1.2 Delayed recruitment of the Internal Audit Unit staff
Regulation 27 of the PPDA (Procuring and Disposing Entities) Regulations, 2023 requires the Internal Audit Department to audit the:

(a) Procurement method and payment to confirm that supplies, works or services were properly ordered, received, verified and paid for in line with the Public Finance Management Act, Cap. 171 and other applicable laws; and

(b) Disposal method to confirm that disposal was appropriate, including, where applicable, verifying that payments to the Procuring and Disposing Entity were effected.

The Authority, however, noted that the Entity failed to prioritize the recruitment of an Internal Auditor. Consequently, the position remained vacant, resulting in a complete absence of internal audit oversight for procurement and disposal activities throughout the financial year under review.

Implication
Without internal audit to review the Entity's procurement and disposal function, there was no assurance that value for money was achieved for all supplies, works, and services procured during the financial year 2024/2025.

Management Response
Management accepts the Authority's recommendation and recognizes the importance of having dedicated Internal Audit staff to independently review procurement and disposal processes and payments as required by Regulation 27 of the PPDA (Procuring and Disposing Entities) Regulations, 2023. Management will follow up with both the Governing Council and the Ministry on a monthly basis until the position is filled. Once recruited, the Internal Auditor will be tasked with developing a risk-based audit plan covering all procurement and payment transactions.

Authority's comment
While management's commitment to undertake monthly follow-ups with the Governing Council and the Ministry is acknowledged, no recruitment plan for the Internal Audit staff was provided to the Authority for verification, yet this position must be filled as a matter of urgency.

Recommendations
The Accounting Officer should:
1. Formally engage the Governing Council to recruit the Internal Audit staff so that comprehensive periodic reviews of the procurement and disposal processes and systems is undertaken as required by Regulation 27 of the PPDA (Procuring and Disposing Entities) Regulations, 2023.
2. In the interim, explore temporary secondment options or utilize shared internal resources to establish oversight.

2.1.3 Unauthorized Contracts Committee
Section 29 (1) and (2) of the PPDA Act, Cap. 205, requires that the Entity's Contracts Committee consist of five members who are nominated by the Accounting Officer and approved by the Permanent Secretary/Secretary to the Treasury (PS/ST), Ministry of Finance, Planning and Economic Development.

The Authority noted that the Accounting Officer nominated and appointed the Contracts Committee members without obtaining the required approval from the Permanent Secretary/Secretary to the Treasury. This was likely caused by lack of awareness of the statutory requirement to seek approval from the PS/ST before appointing Contracts Committee members.

Implication
Appointing the Contracts Committee without the required PS/ST approval undermined compliance with the statutory procurement governance requirements, weakened the committee's authority and risked rendering its decisions invalid. Furthermore, it may lead to the appointment of individuals who lack the necessary competencies to effectively execute the procurement mandate.

Management Response

Management accepts the Authority's recommendation and recognizes the importance of having the appointments taken to the PS/ST for approval. Going forward, the PDU will implement a Contracts Committee appointment tracker with expiry dates of each member's term. Nominations for replacement or renewal will be submitted to the Permanent Secretary/ Secretary to the Treasury before expiry of their term. No procurement above PDU threshold will proceed without a duly approved Contracts Committee.

Authority's comment

The Entity's response was noted; however, it failed to address the Authority's finding of the Contracts Committee operating illegally without the mandatory PS/ST approval. This lack of authorization invalidates the committee's legal standing and compromises the legitimacy of all procurement decisions and contract awards made during their tenure.

Recommendation

The Accounting Officer should with immediate effect submit the proposed members of the Contracts Committee to the Permanent Secretary/Secretary to the Treasury, Ministry of Finance, Planning and Economic Development for approval in accordance with Section 29 (2) of the PPDA Act, Cap. 205.

2.1.4 Inadequate Contracts Committee minutes

Regulation 8 (2) of the PPDA (Procuring and Disposing Entities), Regulations, 2023, requires that minutes of Contracts Committee meetings be signed by all the members in attendance and that discussions of each agenda item be properly recorded on the relevant forms.

The Authority noted that the Contracts Committee minutes did not contain sufficient details regarding the Committee's decisions on the agenda items in ten procurements worth UGX. 746,955,605. This was likely caused by lack of adequate knowledge and skills among the Contracts Committee members regarding the requirements for minute-taking, including the level of details required for recording the discussions and decisions.

Implication

Without clear minutes and properly recorded decisions, it becomes difficult to verify whether the Committee followed the due process and acted without bias in approving or rejecting procurement actions. This undermines transparency and accountability in the procurement process.

Management Response

Management appreciates the finding and acknowledges that some of the Contracts Committee minutes did not adequately capture all the required details and recognises the importance of comprehensive Contracts Committee minutes and compliance with the PPDA Law. The Contracts Committee Secretary has been guided to ensure that all minutes comprehensively capture attendance and resolutions. Management will strengthen the supervision of Contracts Committee records for approval and filling. Management remains committed to improving procurement governance through training of the Contracts Committee.

Recommendations

1. The Accounting Officer should organize capacity building sessions for the Contracts Committee members focusing on public procurement procedures and their roles and responsibilities.

2. The Contracts Committee should establish a checklist requiring all future minutes to consistently include: (i) signatures of all attending members, (ii) detailed discussions for each agenda item, (iii) clear decisions and justifications, in accordance with Regulation 8 (2) of the PPDA (Procuring and Disposing Entities), Regulations 2023.

2.1.5 Failure to implement 55% of the procurement plan requirements
Section 60 (2) (d) of the PPDA Act, Cap. 205 requires a Procuring and Disposing Entity to plan its procurement and disposal rationally, including integrating the procurement budget with its expenditure programme. Additionally, Section 60 (7) of the PPDA Act, Cap. 205 requires the Entity to review and update its procurement plan on a quarterly basis and whenever necessary.

The Authority established that the Entity implemented procurements worth UGX. 710,389,249 out of the planned total of UGX. 1,576,252,000. This represented a procurement plan implementation rate of 45%, with an unimplemented variance of UGX. 865,862,751, as presented in Table 3 below. The variance was due to planned activities that were not carried out during the financial year.

Table 3: Analysis of the procurement spend for Financial Year 2024/25

Description	**Amount (UGX)**
Procurement plan value (UGX)	1,576,252,000
Total procurement spend value inclusive of VAT (UGX)	710,389,249
Procurement plan implementation rate (%)	45%
Total Implementation variance (UGX)	**865,862,751**

Implication
The Entity's failure to carry out 55% of the planned procurements valued at UGX. 865,862,751, may have undermined its operational objectives and weakened its commitment to delivering services to the intended beneficiaries.

Management Response
Management appreciates the observations and wishes to explain that non-implementation of some planned activities was mainly caused by delayed release of funds and budgetary constraints which affected timely execution of the planned activities; the slow or non-payment of tuition fees by students; fluctuations in market prices and service costs; and inadequate timely submission of procurement requirements from some User Departments. In this regard management remains committed to regularly reviewing the procurement plan, adjusting it accordingly and ensuring improved compliance to the PPDA regulations and strengthening procurement management systems within the institution.

Authority's comment
Management response is noted; however, no evidence was submitted to the Authority for verification, for example, evidence of delayed funds release or budgetary constraints that allegedly affected the timely execution of planned procurement activities, nor did it demonstrate that the procurement plan was reviewed and updated to reflect the circumstances.

Recommendation
The Accounting Officer should review and update the Entity's procurement plan on a quarterly basis or wherever necessary in accordance with Section 60 (7) of the PPDA Act, Cap. 205.

2.1.6 Anomalies at procurement initiation

i) Funds availability not filled in by User Departments

Regulation 3 (2) (c) of the PPDA (Rules and Methods for Procurement of Supplies, Works, and Non-Consultancy Services) Regulations, 2023 requires that the initiation of procurement requirements includes confirmation of funds availability to support the procurement.

The Authority noted that in ten procurements worth UGX. 746,955,605 in Table 4 below, the User Departments did not complete the funds availability section on the requisition Form 5, which serves as the budget tracker for the procurements. This was caused by lack of awareness and insufficient attention to details among the User Departments.

Table 4: Procurements with funds availability section not defined

No.	Subject of procurement	Contract Amount (UGX)
1.	Supply of assorted food stuff under framework contract.	435,297,985
2.	Supply of liquid soap under framework contract.	8,340,000
3.	Supply of wood fuel under framework contract.	19,600,000
4.	Supply of fresh meat and chicken under framework contract.	81,795,000
5.	Supply of uniforms and embroidery and T-shirts under framework contract.	62,143,000
6.	Renovation of the Principal's House.	25,399,500
7.	Renovation of Deputy Principal's Residence.	25,633,200
8.	Supply of vehicle fuel under framework contract.	15,970,880
9.	Supply of instructional materials under framework contract.	63,000,000
10.	Renovation of Bursar`s office.	9,776,040
	Total	**746,955,605**

Implication

Failure to complete the fund availability section of Form 5 at the time of requisitioning exposed the Entity to the risks of domestic arrears resulting from undertaking procurements without confirmed funds availability.

Management Response

Management acknowledges the finding and acknowledges that in most instances, procurement requests were initiated without adequate confirmation and documentation of funds availability. Management recognises that the coordination between User Departments, Accounts Section and the Procurement and Disposal Unit will be strengthened to ensure compliance with the PPDA Regulations and budgetary control. Moving forward, all User Departments will be directed to ensure confirmation of fund availability before submission of the procurement requisitions. The Accounts section will be tasked to verify and certify availability of funds before procurement processes are initiated.

Recommendations

1. User Departments should complete all sections of the procurement requisition including the funds availability section to support the procurement, in accordance with Regulation 3 (2) (c)

of the PPDA (Rules and Methods for Procurement of Supplies, Works, and Non-Consultancy Services) Regulations, 2023.

2. The Accounting Officer should liaise with the Authority to organize training of key User Departments staff involved in procurement to create awareness of the PPDA Regulations, 2023 and proper procurement procedures to improve compliance.

ii) Use of same procurement reference number for various procurements

Regulation 3 (6) of the PPDA (Rules and Methods for Procurement of Supplies, Works, and Non-Consultancy Services) Regulations, 2023 requires that each procurement requirement be assigned a unique reference number at the initiation stage, using the numbering system specified in Guideline No. 2/2024 (Reference Numbers for Procurement and Disposal Transactions).

The Authority found that the Head, Procurement and Disposal Unit used a single procurement reference number i.e., LSCN/SUPLS/2024-25/00003, for six procurement requirements worth UGX. 623,146,865 listed in Table 5 below. This was caused by the lack of understanding of the procurement reference numbering system.

Table 5: Procurements with the same procurement reference number

No.	Subject of procurement	Contract Amount (UGX)
1.	Supply of assorted food stuff under framework contract.	435,297,985
2.	Supply of liquid soap under framework contract.	8,340,000
3.	Supply of wood fuel under framework contract.	19,600,000
4.	Supply of fresh meat and chicken under framework contract.	81,795,000
5.	Supply of uniforms and embroidery and T-shirts under framework contract.	62,143,000
6.	Supply of vehicle fuel under framework contract.	15,970,880
	Total	**623,146,865**

Implication

Using a single procurement reference number for multiple procurement requirements creates uncertainty and confusion for both bidders and the Entity, as the reference number serves as a unique identifier for each individual procurement.

Management Response

Management acknowledges this anomaly and the Head, Procurement and Disposal Unit has been directed to assign unique identifier reference numbers for each individual procurement.

Recommendation

The Head, Procurement and Disposal Unit should, for all future procurements, assign unique procurement reference numbers to each individual procurement in accordance with Regulation 3 (6) of the PPDA (Rules and Methods for Procurement of Supplies, Works, and Non-Consultancy Services) Regulations, 2023 and Clause 2.1.2 of Guideline No. 2/2024 (Reference Numbers for Procurement and Disposal Transactions).

iii) Failure to consider UNBS certification requirements for the supply of food items
PPDA Guideline No. 13 of 2024 (Procurement of Grain and Grain Products from Providers Certified by Uganda National Bureau of Standards), issued on 23rd August 2024, requires all Ugandan Government Entities (MDAs) to procure grain and grain products only from suppliers certified by UNBS. This guideline aims to reduce food contamination, including aflatoxins, and applies to all government procurements.

The Authority noted that in the procurement of assorted food items (i.e., beans, posho, rice and groundnuts) worth UGX. 180,593,900, the Entity did not consider UNBS certification requirement for the suppliers of these food items listed in Table 6 below. This was due to failure by the PDU to incorporate the UNBS certification requirements into the bidding documents.

Table 6: Procurements of food items without requirement for UNBS certification

No.	Subject of procurement	Contract Amount (UGX)
	Supply of assorted food stuff (Beans, posho, rice and groundnuts):	
1.	Beans	73,000,000
2.	Posho	81,967,900
3.	Rice	24,146,000
4.	Groundnuts	1,480,000
	Total	**180,593,900**

Implication
Failure to consider and enforce UNBS certification requirement increased the risk of procuring grain and grain products that do not meet the required safety standards, which undermined the Government's efforts to curb food contamination.

Management response
Management appreciates the finding. This situation arose mainly due to inadequate specification of certification requirements in the bidding documents and insufficient verification during the evaluation and contract processes. Management recognises the importance of ensuring that food suppliers comply with the UNBS standards in order to guarantee quality and safety of food items supplied to the institution. Management will ensure that all future bidding documents for supply of food items clearly include mandatory UNBS certification requirements; the Evaluation and Contract Committees will be directed to verify compliance with UNBS certification; contract management teams shall be guided to ensure continuous compliance; and User Departments shall be sensitised on the importance of adherence to national standards.

Recommendations
1. The Accounting Officer should:
   i) Adhere to the UNBS certification requirements as mandated by PPDA Guideline No. 13 of 2024 for all future procurements of grain and grain products.
   ii) Organize sensitization and training sessions for User Departments, the Evaluation Committee, and the Contracts Committee on the provisions of PPDA Guideline No. 13 of 2024 to ensure full awareness and compliance.

2. The Head, Procurement and Disposal Unit should immediately update all bidding documents, evaluation criteria, and contract templates to include mandatory UNBS certification as a pre-qualification requirement for food suppliers, in line with the PPDA Guideline No. 13 of 2024.

2.1.7 Irregularities in the bidding document

i) Inadequate solicitation documents

Section 64 (1) (a) and (b) of the PPDA Act, Cap. 205 requires the statement of requirements to be set out in the form of specifications and/or terms of reference.

The Authority found that in six procurements worth UGX. 623,146,865 in Table 7 below, the Head, Procurement and Disposal Unit issued solicitation documents without clearly indicating, within the statement of requirements, the required terms of reference or technical specifications of the items needed by the Entity. This was caused by weak quality assurance mechanisms within the Entity and insufficient coordination and communication between the Procurement and Disposal Unit and the User Departments during the preparation of solicitation documents.

Table 7: Procurements with inadequate solicitation documents

No.	Subject of procurement	Contract Amount (UGX)	Exceptions in the solicitation document
1.	Supply of assorted food stuff under framework contract.	435,297,985	• The Terms of Reference and Technical specifications section of the Statement of Requirements were left blank. • Inadequate specifications for food supplies, wood fuel, stationery. • No beneficial ownership form.
2.	Supply of liquid soap under framework contract.	8,340,000	
3.	Supply of wood fuel under framework contract.	19,600,000	
4.	Supply of fresh meat and chicken under framework contract.	81,795,000	
5.	Supply of uniforms and embroidery and T-shirts under framework contract.	62,143,000	
6.	Supply of vehicle fuel under framework contract.	15,970,880	
Total		**623,146,865**	

Implication

Unclear or incomplete descriptions of requirements may lead bidders to submit non-responsive bids that do not fully meet the Entity's needs, thereby undermining fairness and reducing competition.

<u>Management Response</u>

Management appreciates the observation. The identified gaps were mainly attributed to human error during preparation of solicitation documents and inadequate coordination between the Procurement and Disposal Unit and User Departments. Management will direct the Procurement and Disposal Unit to strengthen the quality assurance process before issuance of the solicitation *documents and to actively involve User Departments in verification of the solicitation documents and adoption of standardised bidding documents.*

Recommendations

The Head, Procurement and Disposal Unit should:

1. Prepare specific and detailed statement of requirements with accurate and complete technical specifications or terms of reference for each procurement in order to promote fair and open competition in accordance with Section 64 of the PPDA Act, Cap. 205.
2. Actively involve the User Departments in reviewing and preparation of the statement of requirements before solicitation documents are issued to bidders as required under Section 36 (1) (c) and 33 (h) of the PPDA Act, Cap. 205.

2.1.8 Irregularities at the evaluation stage

i) Failure to adhere to the evaluation criteria in the bidding documents

Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023 states that: *"The evaluation of bids shall be conducted in accordance with the evaluation criteria specified in the bidding documents."*

The Authority found that in three procurements worth UGX. 144,743,000, the Evaluation Committee changed the evaluation criteria from those stated in the bidding documents, as detailed in Table 8 below. This was due to inadequate knowledge and skills among Evaluation Committee members regarding the legal requirement to strictly adhere to the evaluation criteria as stated in the bidding documents.

Table 8: Procurements with bid evaluation irregularities

<table>
<tr><th>No.</th><th>Subject of procurement</th><th>Contract Amount (UGX)</th><th>Exceptions</th></tr>
<tr><td>1.</td><td>Supply of school uniforms under framework contract.</td><td>62,143,000</td><td rowspan="3">The Authority found discrepancies between the evaluation criteria in the issued bidding document and those used during bid evaluation, as detailed below:

Comparison of evaluation criteria: bidding document vs evaluation report
<table>
<tr><th>No.</th><th>Bidding document Criteria</th><th>Criteria used during bid evaluation</th></tr>
<tr><td>1.</td><td>Not stated.</td><td>Power of attorney</td></tr>
<tr><td>2.</td><td>Not stated.</td><td>Certificate of incorporation.</td></tr>
<tr><td>3.</td><td>A copy of the bidder's income Tax Clearance Certificate or equivalent for the year 2023.</td><td>Tax Clearance Certificate.</td></tr>
</table></td></tr>
<tr><td>2.</td><td>Supply of instructional materials under framework contract.</td><td>63,000,000</td></tr>
<tr><td>3.</td><td>Supply of wood fuel under framework contract.</td><td>19,600,000</td></tr>
</table>

No.	Subject of procurement	Contract Amount (UGX)	Exceptions		
			4.	A copy of the bidder's trading license or equivalent for the year 2024.	Trading license.
			5.	Not stated.	VAT registration.
			6.	A statement in the bid submission sheet that the bidder meets the eligibility criteria stated in ITB 4.1.	Not evaluated.
			8.	A declaration in the bid submission sheet of the bidder's nationality.	Not evaluated.
			10.	A statement in the bid submission sheet that the bidder has no conflict of interest.	Not evaluated.
			11.	A declaration in the bid submission sheet that the bidder is not under suspension by the PPDA.	Not evaluated.
			12.	Audited financial statement for 2023.	Not evaluated.
			13.	At least one year's experience in supply of items in a given lot.	Not evaluated.
			14.	At least 3-month's most recent bank statement for 2024.	Banks.
			Note: there was no evidence of approval of any changes made to the bidding document criteria by the Contracts Committee.		
TOTAL		**144,743,000**			

Implication
Deviating from the established evaluation criteria undermined the transparency and fairness of the evaluation process. It potentially favored certain bidders over others and compromised the integrity of the bid evaluation.

<u>Management Response</u>
Management acknowledges the findings and recognises that clear, consistent and well-defined evaluation criteria are essential in ensuring fairness, transparency, competitiveness and

compliance with the PPDA Regulations. The Head, Procurement and Disposal Unit will be directed to ensure harmonisation and consistency of evaluation criteria. Evaluation Committee shall be sensitised on proper formulation and application of evaluation criteria. Management will strengthen supervision of the evaluation process.

Recommendation

Evaluation Committees should strictly adhere to the evaluation criteria outlined in the bidding documents during bid evaluation, in accordance with Section 76 (3) of the PPDA Act, Cap. 2023 and Regulation 5 of the PPDA (Evaluation) Regulations, 2023.

ii) Inappropriate bid evaluation report forms

Regulation 12 (5) of the PPDA (Evaluation) Regulations, 2023, requires the evaluation report for the technical compliance evaluation method to be prepared using the standard form (Form 14).

The Authority found that the Evaluation Committee did not use the standard Form 14 to prepare the evaluation reports of six procurements worth UGX. 623,146,865 in Table 9 below. This was due to inadequate knowledge of the requirement by the Evaluation Committee members and insufficient oversight by the PDU before submission of the reports to the Contracts Committee for approval.

Table 9: Inappropriate use of standard evaluation form

No.	Subject of procurement	Contract Amount (UGX)
1.	Supply of assorted food stuff under framework contract.	435,297,985
2.	Supply of liquid soap under framework contract.	8,340,000
3.	Supply of wood fuel under framework contract.	19,600,000
4.	Supply of fresh meat and chicken under framework contract.	81,795,000
5.	Supply of Uniforms and Embroidery and T-shirts under framework contract.	62,143,000
6.	Supply of vehicle fuel under framework contract.	15,970,880
	Total	**623,146,865**

Implication

Failure to use the standard Form 14 risked poor evaluation quality, greater chances of selecting non-responsive bidders, negative effects on delivery outcomes, and ultimately substandard contract execution.

Management Response

Management acknowledges that the Evaluation Committees did not have sufficient knowledge on the use of the records and there was insufficient review of the evaluation records. Management recognises the importance of proper use of the standards evaluation forms. Moving forward, the Evaluation Committee shall be trained and guided on proper use and completion of standard evaluation forms in line with the PPDA requirements. The Procurement and Disposal Unit will ensure that all forms are properly completed. Capacity building will be strengthened.

Recommendation
The Head, Procurement and Disposal Unit should guide and arrange a capacity-building training session for Evaluation Committee members on how to prepare detailed evaluation report using the standard Form 14, in accordance with Regulation 12 (5) of the PPDA (Evaluation) Regulations, 2023.

iii) Recommendation of award of contract to a non-compliant bidder
Regulations 16 (2) of the PPDA (Evaluation) Regulations, 2023 states that: *"Eligibility and administrative compliance shall be determined on a pass or fail basis, and any bid that is not eligible or administratively compliant shall be rejected at the preliminary stage of evaluation."*

The Authority notably found that in the procurement for the supply of uniforms worth UGX. 62,143,000, the Evaluation Committee incorrectly passed a non-compliant bidder, E&I Uniforms and Embroidery Services Limited, that was subsequently awarded the contract. The bidder submitted a suspected forged Tax Clearance Certificate (Appendix IV), which belonged to another company. Specifically, E&I Uniforms and Embroidery Services Limited (TIN No. 1008631220), submitted a suspected forged Tax Clearance Certificate No. UGND250274023, issued on 27th September 2024 for the tax period 1st July 2024 to 30th June 2025. This Tax Clearance Certificate was issued to Joint Hands Investment Limited under TIN Number 1015411268. This anomaly was attributed to weak due diligence and inadequate verification of bidder documentation during the bid evaluation process.

Implication
This oversight exposed the Entity to financial and legal risks, including entering into a contract with a tax-evading provider.

Management Response
Management appreciates the findings and acknowledges that the bidder's TIN clearance certificate was not detected during bid evaluation and verification process. This arose due to weaknesses in due diligence during the evaluation of the bids. In future, the Procurement and Disposal Unit and the Evaluation Committees will be directed to adhere to mandatory due diligence. Management will strengthen supervision and review mechanisms for procurement evaluation and contract awards.

Recommendation
The Chairperson of the Evaluation Committee should confirm the authenticity of all bidders' submitted documents to establish administrative compliance and eligibility to move forward to the next stage of evaluation, in accordance with Regulation 16 (2) of the PPDA (Evaluation) Regulations, 2023.

iv) No evidence of approval of members of the Evaluation Committees
Section 39 (2) of the PPDA Act, Cap. 205 provides that: *"The membership of the Evaluation Committee shall be recommended by the Procurement and Disposal Unit, in accordance with regulations made under this Act and approved by the Contracts Committee."*

The Authority did not find documentary evidence showing that the Contracts Committee approved the Evaluation Committee membership for six procurements worth UGX. 623,146,865 in Table 9 above. Although the evaluation reports stated that the Evaluation Committee members in Table 10 below were approved by the Contracts Committee on 10th October 2024, the approval evidence was not provided for verification. This was likely due to poor record-keeping and documentation practices within the Procurement and Disposal Unit and the Contracts Committee.

Table 10: Unapproved Evaluation Committee members

No.	Name	Alleged date of approval by the Contracts Committee
1.	Mr. John Eric Nabende	10th October 2024
2.	Ms. Caroline Acam	10th October 2024
3.	Ms. Hellen Ejang	10th October 2024
4.	Mr. Edward Byamukama	10th October 2024
5.	Ms. Judith Iwola	10th October 2024
6.	Ms. Beatrice Driciri	10th October 2024

Implication

The Contracts Committee's failure to approve the Evaluation Committee was a red flag that undermined the legality and integrity of the evaluation process.

Management Response

Management acknowledges this observation. Evidence of appointment is available. Formal approval and proper documentation will be strengthened. The Procurement and Disposal Unit will be directed to ensure that all Evaluation Committee members are approved and management will strengthen supervision of the procurement process. The Contracts Committee will approve the Evaluation Committees moving forward.

Authority's Comment

No physical or electronic evidence of the Contracts Committee's approval was availed to the Authority for verification.

Recommendations

1. The Head, Procurement and Disposal Unit should submit the recommended Evaluation Committee membership to the Contracts Committee for approval before any evaluations are conducted, in compliance with Section 39 (2) of the PPDA Act, Cap. 205.
2. The Contracts Committee should approve the Evaluation Committee membership in accordance with Section 30 (b) of the PPDA Act, Cap. 205, and share copies of the minute approval with the PDU for filing on each respective procurement file.

v) Failure by the Evaluation Committees to sign the Code of Ethical Conduct

Section 39 (6) of the PPDA Act, Cap. 205 stipulates that all members of the Evaluation Committee are required to sign the Code of Ethical Conduct (Form 13), declaring that they have no conflict of interest regarding the procurement requirement.

The Authority found that the Evaluation Committees failed to sign the Code of Ethical Conduct in six procurements worth UGX. 623,146,865 in Table 11 below. This was likely due to insufficient enforcement of the requirement to sign the Code of Ethical Conduct as bid evaluation activities commenced.

Table 11: Procurements without signed copies of the Code of Ethical Conduct by Evaluation Committee members

No.	Subject of procurement	Contract Amount (UGX)
1.	Supply of assorted food stuff under framework contract.	435,297,985
2.	Supply of liquid soap under framework contract.	8,340,000
3.	Supply of wood fuel under framework contract.	19,600,000
4.	Supply of fresh meat and chicken under framework contract.	81,795,000
5.	Supply of Uniforms and Embroidery and T-shirts under framework contract.	62,143,000
6.	Supply of vehicle fuel under framework contract.	15,970,880
	Total	**623,146,865**

Implication

The failure of the Evaluation Committee to sign the Code of Ethical Conduct undermined the validity of the decisions made, as it gave room for unchecked biases among committee members regarding specific procurements.

Management Response

Management acknowledges the finding. This arose due to oversight in documentation process and inadequate follow-up of the evaluation process. Moving forward, all officers participating in bid evaluation and also contract management shall be required to sign the ethical code of conduct.

Recommendation

The Head, Procurement and Disposal Unit should guide the Evaluation Committee members on the importance of signing the Code of Ethical Conduct (Form 13), in compliance with Section 39 (6) of the PPDA Act, Cap. 205 and Regulation 2 (4) of the PPDA (Evaluation) Regulations, 2023. The signed copies should be filed on the respective procurement files.

vi) Failure by the Evaluation Committees to sign every page of the evaluation reports

Regulation 12 (3) of the PPDA (Evaluation) Regulations, 2023 states that: *"Every page of an evaluation report shall be signed by all members of the Evaluation Committee."*

In six procurements worth UGX. 623,146,865 in Table 12 below, the Authority noted that the Evaluation Committee members did not sign every page of the evaluation reports. This was caused by insufficient quality control and compliance review by the Procurement and Disposal Unit before evaluation reports were submitted to the Contracts Committee for approval.

Table 12: Procurements with unsigned pages of the evaluation reports

No.	Subject of procurement	Contract Amount (UGX)
1.	Supply of assorted food stuff under framework contract.	435,297,985
2.	Supply of liquid soap under framework contract.	8,340,000
3.	Supply of wood fuel under framework contract.	19,600,000
4.	Supply of fresh meat and chicken under framework contract.	81,795,000

No.	Subject of procurement	Contract Amount (UGX)
5.	Supply of Uniforms and Embroidery and T-shirts under framework contract.	62,143,000
6.	Supply of vehicle fuel under framework contract.	15,970,880
	Total	**623,146,865**

Implication
Failure by Evaluation Committee members to sign all pages of the evaluation report raises concerns regarding the accuracy and validity of the final evaluation outcomes.

Management Response
Management acknowledges the observation. This was an oversight during preparation and review documentation as well as inadequate compliance checks before filing and approval of evaluation reports. The following corrective measures will be undertaken: guiding the committee members on signing each page, tasking the Procurement and Disposal Unit to verify completeness of the evaluation reports before submission to the Contracts Committee for approval; and conducting sensitization.

Recommendations
1. In all future procurements, all Evaluation Committee members should sign every page of the evaluation report to confirm the accuracy and alignment of the final decisions, in strict adherence to Regulation 12 (3) of the PPDA (Evaluation) Regulations, 2023.
2. The Procurement and Disposal Unit should implement a mandatory pre-submission checklist to verify that every page of the evaluation report is signed by all Evaluation Committee members before the report is submitted to the Contracts Committee for approval in accordance with Regulation 12 (4) of the PPDA (Evaluation) Regulations, 2023.

2.1.9 Anomalies at contracting stage

i) Lack of approved unit rates for supplies under framework contracts
Section 100 of the PPDA Act, Cap. 205 defines a framework contract as a schedule of rates intended for use for on-call requirements.

The Authority noted that the Contracts Committee did not approve the unit rates for the supplies of six procurements worth UGX. 623,146,865 in Table 13 below, that were implemented under framework arrangement. Whereas unit rates form the basis for issuing and pricing of call-off orders, these were not included/covered by the Contracts Committee's approvals of the evaluation reports. This anomaly signaled ineffective oversight and a breakdown in internal controls by the Contracts Committee, combined with a failure by the PDU to ensure that final unit price schedules were explicitly defined, evaluated and formally appended to the contract approval resolutions.

Table 13: Procurements that lacked approved unit rates under framework arrangement

No.	Subject of procurement	Contract Amount (UGX)
1.	Supply of assorted food stuff under framework contract.	435,297,985
2.	Supply of liquid soap under framework contract.	8,340,000

No.	Subject of procurement	Contract Amount (UGX)
3.	Supply of wood fuel under framework contract.	19,600,000
4.	Supply of fresh meat and chicken under framework contract.	81,795,000
5.	Supply of uniforms and embroidery and T-shirts under framework contract.	62,143,000
6.	Supply of vehicle fuel under framework contract.	15,970,880
	Total	**623,146,865**

Implication

Since the unit rates in the framework contracts were not approved by the Contracts Committee, there was no duly authorized pre-agreed pricing basis to guide call-off orders. This undermined the effective execution of call-off orders and may increase the risk of arbitrary pricing when call-off orders are placed.

Management Response

Management appreciates the finding and acknowledges that in some framework contracts, the approved unit rates for supplies and services were not adequately documented and attached to the contract records. Management recognises the need of clearly approved unit rates in ensuring transparency and proper financial controls. Management moving forward will direct the Procurement and Disposal Unit to ensure framework contracts clearly specify approved unit rates for all supplies and services. User Departments and contract management teams will be guided to verify and confirm approved rates before execution of the supply and service orders.

Recommendations

The Accounting Officer should direct the Head, Procurement and Disposal Unit to:

1. Submit to the Contracts Committee for approval of unit rate schedules for all future framework contracts, before any call-off orders are issued in accordance with Section 100 of the PPDA Act, Cap. 205.
2. Verify that the unit rates are duly approved and captured in the framework agreements to facilitate efficient, transparent, and cost-effective procurement, in accordance with Regulation 17 (6) of the PPDA (Contracts) Regulations, 2023.

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

2.2.1 Failure to dispose obsolete items

Regulation 2 (1) and (2) of the PPDA (Disposal of Public Assets) Regulations, 2023 requires the Entity to institute a Board of survey to identify assets for disposal. It also requires the Accounting Officer to plan for disposal in each financial year by reviewing the assets to identify those to be disposed of in the subsequent financial year.

The Authority found that the Entity did not earmark any assets for disposal during financial year 2024/2025, and no evidence of a Board of Surveys report was provided. However, physical verification confirmed the presence of unserviceable assets that were due for disposal, as shown in Figure 1. This was caused by the lack of proactive annual asset review and planning by the Accounting Officer. The Entity failed to constitute a Board of Survey as required by law and there was no internal mechanism to identify, document, and initiate disposal of unserviceable assets in a timely manner.

Figure 1: Obsolete assets due for disposal as at 25th March 2026

Mini-bus	*Metallic items*	*Van*

Implication

Failure to dispose of unserviceable assets hinders the Entity from achieving value for money, because asset value is lost through continued deterioration, theft, or vandalism.

Management Response

Management appreciates the findings and acknowledges that some items had not been disposed of during the period under review. The situation arose due to delays in initiation of disposal processes. Management recognises that timely disposal of obsolete items ensures proper utilisation of storage space, accountability of public assets and compliance with the PPDA Regulations. In future, management will constitute a disposal committee.

Recommendations

The Accounting Officer should:

1. Constitute a Board of Survey to identify the Entity's unserviceable assets and plan for their disposal in accordance with Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023.
2. Task the Head, Procurement and Disposal Unit to prepare a disposal plan to facilitate the planning and disposal of obsolete items in accordance with Regulation 2 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023.

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

2.3.1 Anomalies at contract management

i) No Contract Managers appointed

Regulations 50 (1) and 51 (1) of the PPDA (Contracts) Regulations, 2023 require that the User Department nominates a member with the appropriate skills and experience as a Contract Manager for appointment by the Accounting Officer.

The Authority found that in ten procurements worth UGX. 746,955,605, no Contract Managers were nominated by the User Departments or appointed by the Accounting Officer, as indicated in Table 14 below. This was due to weak internal controls over regulatory compliance, including inadequate verification that Contract Managers are identified and appointed.

Table 14: Procurements without Contract Managers

No.	Subject of procurement	Contract Amount (UGX)
1.	Supply of assorted food stuff under framework contract.	435,297,985
2.	Supply of liquid soap under framework contract.	8,340,000
3.	Supply of wood fuel under framework contract.	19,600,000
4.	Supply of fresh meat and chicken under framework contract.	81,795,000
5.	Supply of Uniforms and Embroidery and T-shirts under framework contract.	62,143,000
6.	Renovation of the Principal's House.	25,399,500
7.	Renovation of Deputy Principal's Residence.	25,633,200
8.	Supply of vehicle fuel under framework contract.	15,970,880
9.	Supply of instructional materials under framework contract.	63,000,000
10.	Renovation of Bursar`s office.	9,776,040
TOTAL		**746,955,605**

Implication

Failure to nominate and appoint Contract Managers risks ineffective contract monitoring, which may lead to sub-standard deliverables, poor workmanship, or delays in contract completion beyond the required timeline.

Management Response

Management acknowledges that during the period of review there were no Contract Manager appointments. This situation resulted from oversight in contract administration. Management has committed to ensure that all procurement contracts have formally appointed Contract Managers before contract implementation.

Recommendation

The Accounting Officer should task the User Departments to nominate for appointment a person with the appropriate skills and experience to serve as a Contract Manager, in accordance with Regulation 50 (1) and 51 (1) of the PPDA (Contracts) Regulations, 2023.

ii) No contract management plans and reports

Regulation 50 (3) of the PPDA (Contracts) Regulations, 2023 requires Contract Managers to prepare and submit contract management plans using Form 49. Additionally, Regulation 52 (3) (g) of the PPDA (Contracts) Regulations, 2023, also requires that a Contract Manager to submit monthly reports on the progress of the contract to the Accounting Officer and to the Procurement and Disposal Unit.

The Authority found that in five procurements worth UGX. 132,148,740 in Table 15 below, there were no contract management plans and monthly reports prepared for submission to the Procurement and Disposal Unit for monitoring purposes. This was due to a failure to appoint Contract Managers to oversee the implementation of the procurements.

Table 15: Procurements without contract management plans and monthly reports

No.	Subject of procurement	Contract Amount (UGX)
1.	Supply of liquid soap under framework contract.	8,340,000
2.	Renovation of the Principal's house.	25,399,500
3.	Renovation of Deputy Principal's residence.	25,633,200
4.	Supply of instructional materials under framework contract.	63,000,000
5.	Renovation of Bursar`s office.	9,776,040
	Total	**132,148,740**

Implication

Failure to prepare contract management plans reduces the Entity's ability to effectively monitor contract performance, making it difficult to track key milestones, oversee provider progress, and manage deliverables throughout the contract implementation period.

Management Response

Management recognises the observation made. Management recognises the importance of contract management plans in ensuring proper monitoring, supervision, timely implementation and risk management. The Procurement and Disposal Unit will be directed to ensure that contract management plans are prepared for all contracts. Contracts Managers and User Departments shall be trained on the contract management in line with the PPDA law.

Recommendations

The Contract Managers should:

1. Prepare contract management plans using Form 49 and forward a copy to the Procurement and Disposal Unit for monitoring purposes, as required under Regulation 50 (3) of the PPDA (Contracts) Regulations, 2023.
2. Prepare and submit monthly progress reports on contract performance to the Accounting Officer and the Procurement and Disposal Unit, in accordance with Regulation 52 (3) (g) of the PPDA (Contracts) Regulations, 2023.

iii) Missing procurement records

Section 33 (o) of the PPDA Act, Cap. 205 requires that the Procurement and Disposal Unit to maintain and archive records of the procurement and disposal process.

The Authority found incomplete files of five procurements worth UGX. 195,775,700 as detailed in Table 16 below. This was caused by weak record keeping practices within the Procurement and Disposal Unit, poor document control procedures and lack of checklist to ensure that all required documents were filed before procurement files were closed.

Table 16: Procurements with missing records

No.	Subject of procurement	Contract Amount (UGX)	Missing records
1.	Supply of school uniforms under framework contract.	62,143,000	• No minutes of Contracts Committee decisions.

No.	Subject of procurement	Contract Amount (UGX)	Missing records
2.	Supply of instructional materials under framework contract.	63,000,000	• No signed contract management plans and reports. • No Contract Managers appointments and letters of acceptance. • No delivery notes attached. • Payment receipts missing. • Framework contracts agreements lacked unit rates for the supplies and services. • No Goods Received Notes. • No copies of signed Code of Ethical Conduct.
3.	Supply of wood fuel under framework contract.	19,600,000	
4.	Renovation of Principal`s office.	25,399,500	• No evidence of minutes of the bid evaluation process. • No evidence of the signed contracts. • No evidence of nomination and appointment of Contract Managers. • No contract management plans. • Failure to prepare measurement sheets to payment sheets. • No copies of signed Code of Ethical Conduct. • No handover reports for the projects. • No completion certificate of the projects.
5.	Renovation of Deputy Principal`s residence.	25,633,200	
	Total	**195,775,700**	

Implication

Missing records compromised the principles of transparency and accountability within the Entity.

Management Response

Management appreciates the finding and recognises the importance of proper record keeping. The Procurement and Disposal Unit will be directed to strengthen procurement record keeping and supervision will be strengthened. Measures to strengthen safe storage and ensure compliance with PPDA law will be adhered to in future.

Recommendation

The Head, Procurement and Disposal Unit should maintain and archive all documents pertaining to each individual procurement as required under Section 33 (o) of the PPDA Act, Cap. 205.

CHAPTER 3: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

3.1 Overall Compliance Inspection Conclusion

The performance of Lira School of Comprehensive Nursing for the Financial Year 2024/2025 was moderately satisfactory with an overall weighted average risk rating of **54.6%.**

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 17 below:

Table 17: Summary of performance of Lira School of Comprehensive Nursing

Risk Rating	No.	% By No.	Value (UGX)	% By Value	Weight	Total Weighted Score	
						By No.	By Value
High	1	10	62,143,000	8.32	0.6	6	4.99
Medium	9	90	684,812,605	91.68	0.3	27	27.50
Low	0	0	0	0	0.1	0	0
Satisfactory	0	0	0	0	0	0	0
Total	**10**	**100**	**746,955,605**	**100**	**1**	**33**	**32.49**

$$\text{Weighted Average (By no.)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{33}{60} \times 100 = 55\%$$

$$\text{Weighted Average (By Value)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{32.49}{60} \times 100 = 54.15\%$$

$$\text{Combined Weighted Average} = \frac{55+54.15}{2} = \mathbf{54.6\%}$$

Since 54.6% falls within the 31-70% risk range, the performance of the Entity is rated moderately satisfactory as detailed in Table 18 below:

Table 18: Performance Rating

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

GRAPHICAL REPRESENTATION OF THE ENTITY'S PERFORMANCE

Figure 2: Risk Rating by Number

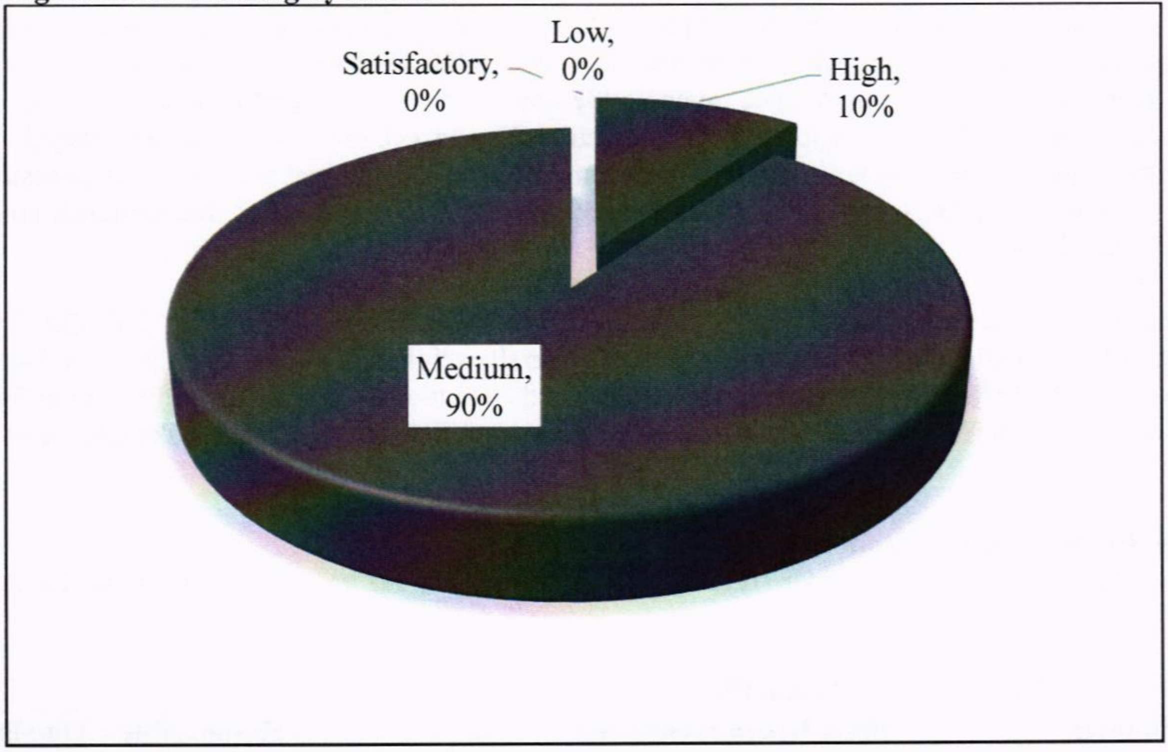
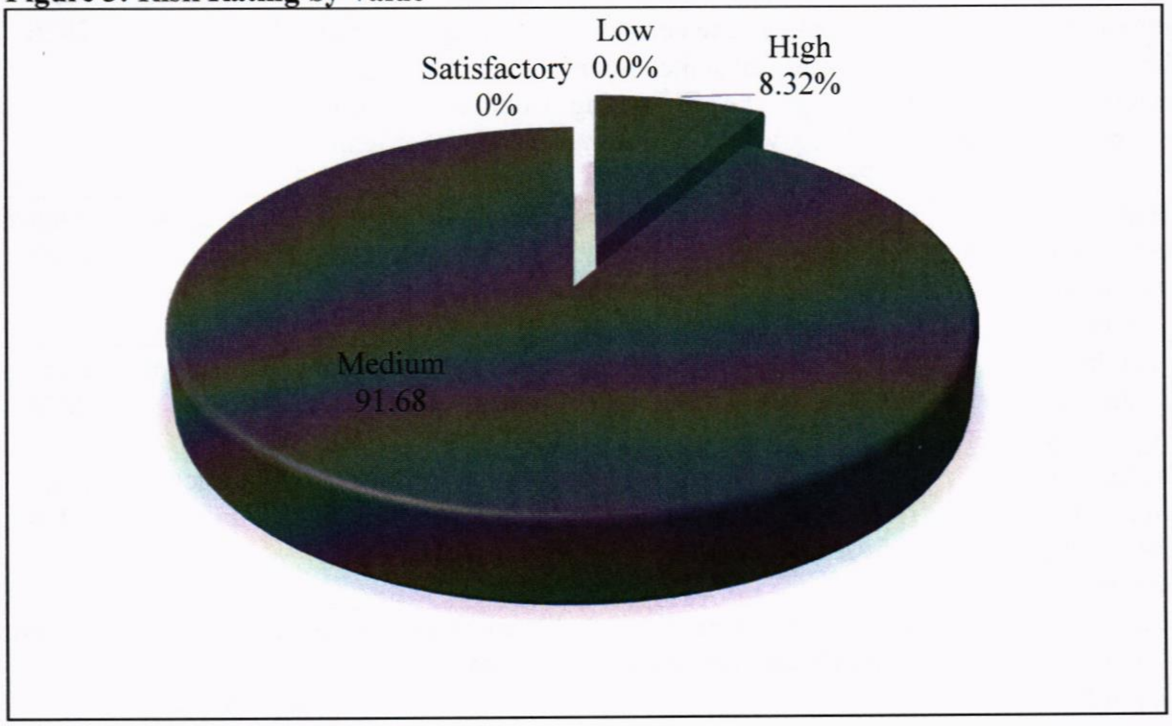


Figure 3: Risk Rating by Value



3.3 Compliance Inspection Opinion/Conclusion

The compliance inspection revealed that Lira School of Comprehensive Nursing's procurement and disposal function was marred by weak internal controls, statutory non-compliance and inadequate oversight. By failing to enforce basic regulatory requirements, ranging from the illegal constitution of the Contracts Committee without PS/ST approval, to downstream contract management and quality assurance (such as the omission of UNBS certifications for grain and grain products and the non-appointment of Contract Managers), the Entity faces heightened risks of financial loss, substandard deliveries and compromised institutional integrity. The persistence of these gaps is underscored by the failure to implement 50% of prior audit recommendations of FY 2023/2024.

Accordingly, the performance of Lira School of Comprehensive Nursing for FY 2024/2025 was assessed as **moderately satisfactory**, with an overall weighted average risk rating of **54.6%**, requiring immediate corrective action to regularize the Contracts Committee, enforce compliance with the PPDA Act, Cap. 205 and strengthen accountability across all key stakeholders of the Entity.

3.4 Recommended Action Plan

Lira School of Comprehensive Nursing should implement the recommendations in Table 19 below:

Table 19: Recommended Action Plan

Finding	Action/ Recommendation	Responsible Officer	Timeline
Failure to implement 50% of the Authority's previous audit recommendations.	1. Put in place effective oversight mechanisms and undertake corrective action by engaging all relevant stakeholders. 2. Engage the Governing Council and Line Ministry to urgently recruit a Senior Procurement Officer.	Accounting Officer	July 2026
Delayed recruitment of the Internal Audit Unit staff.	1. Engage the Governing Council and Line Ministry to recruit Internal Audit Unit staff. 2. In the interim, temporarily second or share internal resources to establish oversight.	Accounting Officer	August 2026
Unauthorized Contracts Committee.	Submit the proposed Contracts Committee members to the PS/ST for approval.	Accounting Officer	July 2026
Inadequate Contracts Committee minutes.	Establish a minutes checklist requiring signatures, detailed discussions and clear, justified decisions.	Contract Committee	July 2026
Failure to implement planned requirements (55%).	Review and update the procurement plan on a quarterly basis or wherever necessary.	Procurement and Disposal Unit/ User Departments	Quarterly

Finding	Action/ Recommendation	Responsible Officer	Timeline
Funds availability section not filled in.	Complete all sections of the requisition including the funds availability part.	User Departments	July 2026
Use of same procurement reference number for various procurements.	Assign unique procurement reference numbers to each individual procurement.	Procurement and Disposal Unit	July 2026
Failure to consider UNBS certification requirement for the supply of food items.	Incorporate the UNBS certification requirement for all future procurements of grain and grain products.	Procurement and Disposal Unit	July 2026
Inadequate solicitation documents.	Prepare specific and detailed statement of requirements with accurate and complete technical specifications or terms of reference.	Procurement and Disposal Unit/ User Departments	July 2026
Failure to adhere to the evaluation criteria in the bidding documents.	Adhere to the evaluation criteria outlined in the bidding documents.	Evaluation Committees	July 2026
Inappropriate bid evaluation report forms.	Prepare evaluation reports using the PPDA standard Form 14.		
Recommendation of award of contract to a non-compliant bidder.	Verify the authenticity of all bidders' documents to ensure compliance and eligibility.		
Failure to sign the Code of Ethical Conduct.	Sign the Code of Ethical Conduct (Form 13).		
Failure to sign every page of the evaluation report.	Sign each page of the evaluation report.		
No evidence of approval of members of the Evaluation Committees.	Submit the recommended Evaluation Committee membership to the Contracts Committee for approval.	Procurement and Disposal Unit	July 2026

Finding	Action/ Recommendation	Responsible Officer	Timeline
Lack of approved unit rates for supplies under framework contracts.	Ascertain that all future framework contract unit rates are approved by the Contracts Committee and captured in agreements.	Procurement and Disposal Unit	August 2026
Non-disposal of unserviceable assets.	1. Constitute a Board of Survey to identify the unserviceable assets. 2. Prepare a disposal plan to commence disposal of obsolete items.	Accounting Officer/ Procurement and Disposal Unit	July 2026
No Contract Managers appointed.	Nominate for appointment by the Accounting Officer, a person with the appropriate skills and experience.	User Departments	July 2026
No contract management plans and reports	Prepare contract management plans and monthly reports.	Contract Managers	July 2026/ monthly
Missing procurement records.	Maintain and archive all documents pertaining to each individual procurement.	Procurement and Disposal Unit/ Contract Managers	July 2026

APPENDICES

Appendix I: Sample list FY 2024/2025 and Risk Rating

No.	Medium Risk Contracts	Reason for Risk Rating
1.	Supply of assorted food stuff under framework contract. LSCN/SUPLS/2024/25/0001-48 Mi Romi General Supplies and Contractors Ltd. UGX 157,175,485.	• Funds availability not defined by User Department. • Use of same procurement reference number. • Failure to consider UNBS certification requirements. • Incomplete evaluation reports. • No evidence of approval of membership of the Evaluation Committee. • Failure to sign the Code of Ethical Conduct by the Evaluation Committee. • Failure to sign on every page of the evaluation report. • Lack of approved unit rates for the supplies or services under Framework contracts. • No Contract Managers appointed.
	Supply of assorted food stuff under framework contract. LSCN/SUPLS/2024/25/0001-48 Lonelco General supplies and construction Co. Ltd. UGX. 155,262,500	
	Supply of assorted food stuff under framework contract. LSCN/SUPLS/2024/25/0001-48 S.D.C Enterprises Ltd. UGX. 122,860,000	
2.	Supply of fresh meat and chicken under framework contract. LSCN/SUPLS/2024/25/0006-20 Midlex Enterprises Ltd. UGX. 40,368,000	• Funds availability not defined by User Department. • Use of same procurement reference number. • Incomplete evaluation reports. • No evidence of approval of membership of the Evaluation Committee. • Failure to sign the Code of Ethical Conduct by the Evaluation Committee. • Failure to sign on every page of the evaluation report. • Lack of approved unit rates for the supplies or services under Framework contracts. No Contract Managers appointed.
	Supply of fresh meat and chicken under framework contract. LSCN/SUPLS/2024/25/0006-20 Grace Agro Seed Co. Ltd. UGX. 14,336,000	
	Supply of fresh meat and chicken under framework contract. LSCN/SUPLS/2024/25/0006-20 Di Lung Furniture Centre & Constructions Ltd. UGX. 14,336,000	

No.	Medium Risk Contracts	Reason for Risk Rating
3.	Supply of vehicle fuel under framework contract. LSCN/SUPLS/2024/25/00002 Wandotcom Services Ltd. UGX. 15,970,880	• Funds availability not defined by User Department. • Use of same procurement reference number. • Incomplete evaluation reports. • No evidence of approval of membership of the Evaluation Committee. • Failure to sign the Code of Ethical Conduct by the Evaluation Committee. • Failure to sign on every page of the evaluation report. • No Contract Managers appointed
4.	Supply of wood fuel under framework contract. LSCN/SUPLS/2024/25/00014-21 Shylock Co. Ltd. UGX. 19,600,000 Supply of wood fuel under framework contract. LSCN/SUPLS/2024/25/00014-21 Lonelco General supplies and construction Co. Ltd UGX. 8,400,000	• Funds availability not defined by User Department. • Use of same procurement reference number. • Discrepancies in the evaluation criteria. • Incomplete evaluation reports. • No evidence of approval of membership of the Evaluation Committee • Failure to sign the Code of Ethical Conduct by the Evaluation Committee. • Failure to sign on every page of the evaluation report. • Lack of approved unit rates for the supplies or services under Framework contracts. • No Contract Managers appointed. Missing key procurement records. Open Bidding
5.	Supply of liquid soap under framework contract. LSCN/SUPLS/2024/25/00005-33 Fula Chapter & Verses Catering Services Ltd. UGX. 8,340,000 Supply of liquid soap under framework contract. LSCN/SUPLS/2024/25/00005-33 Trend Services Ltd. UGX. 3,840,000	• Funds availability not defined by User Department • Use of same procurement reference number. • Incomplete evaluation reports. • No evidence of approval of membership of the Evaluation Committee. • Failure to sign the Code of Ethical Conduct by the Evaluation Committee. • Failure to sign on every page of the evaluation report. • Lack of approved unit rates for the supplies or services under Framework contracts. • No Contract Managers appointed. • No contract management plans prepared.
	High Risk Contracts	
6.	Supply of school uniforms & embroidery and T-shirts under framework contract.	• Funds availability not defined by User Department. • The Best Evaluated Bidder, submitted a forged Tax Clearance Certificate.

No.	Medium Risk Contracts	Reason for Risk Rating
	LSCN/SUPLS/2024/25/00015 E & 1 Embroidery Services Ltd. UGX. 62,143,000	• Use of same procurement reference number. • Discrepancies in the evaluation criteria. • Incomplete evaluation reports. • No evidence of approval of membership of the Evaluation Committee. • Failure to sign the Code of Ethical Conduct by the Evaluation Committee • Failure to sign on every page of the evaluation report. • Lack of approved unit rates for the supplies or services under Framework contracts. • No Contract Managers appointed. • Missing key procurement records.
	Supply of school uniforms & embroidery and T-shirts under framework contract. LSCN/SUPLS/2024/25/00015 Sarinya Garments Co. Ltd. UGX. 9,730,000	
7.	Renovation of Principal`s house. LSCN/SRVCS/2024/25/00004 Mi Romi General Supplies and Contractors Ltd. UGX. 25,399,500	• Funds availability not defined by User Department. • Use of same procurement reference number. • No Contract Managers appointed. • No contract management plans prepared. • Missing key procurement records.
8.	Supply of instructional materials under framework contract. LSCN/SUPLS/2024/25/00039 Colombo Investment Ltd. UGX. 63,000,000	• Funds availability not defined by User Department. • Use of same procurement reference number. • Discrepancies in the evaluation criteria. • Incomplete evaluation reports. • No evidence of approval of membership of the Evaluation Committee. • Failure to sign the Code of Ethical Conduct by the Evaluation Committee. • No Contract Managers appointed. • No contract management plans prepared. • Missing key procurement records
9.	Renovation of Deputy Principal`s residence. LSCN/SRVCS/2024/25/00007 Mi Romi General Supplies and Contractors Ltd. UGX. 25,633,200	• Funds availability not defined by User Department. • Use of same procurement reference number. • No Contract Managers appointed. • No contract management plans prepared. • Missing key procurement records.
10.	Renovation of Bursar`s office. LSCN/SRVCS/2024/25/00003 Romi General Supplies and Contractors Ltd. UGX. 9,776,040	• Funds availability not defined by User Department. • Use of same procurement reference number. • No Contract Managers appointed. • No contract management plans prepared.

Appendix III: Risk Rating Criteria

Risk	Description
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".
Medium	Procurements that were considered to have weaknesses which, although less likely to lead to material financial loss or to risk damaging the regulatory system or the entity's reputation, warrant timely management action using the existing management framework to ensure a formal and effective system of management controls is put in place. Such procurements would normally be graded "medium" provided that there is sufficient evidence of "hands on management control and oversight" at an appropriate level of seniority.
Low	Procurements with weaknesses where resolution within the normal management framework is considered desirable to improve efficiency or to ensure that the business matches current market best practice. Deviations from laid down detailed procedures would normally be graded "low" provided that there is sufficient evidence of management action to put in place and monitor compliance with detailed procedures.
Satisfactory	Relates to following laid down procurement procedures and guidelines and no significant deviation is identified during the conduct of the procurement process based on the records available at the time.

Appendix IV: Suspected forged Tax Clearance Certificate

URA Uganda Revenue Authority	**TRANSACTION TAX CLEARANCE CERTIFICATE** (Issued under Sec. 134 Income Tax Act, CAP 340) Issue Date: 27/09/2024	**For General Tax Questions** **call our Toll Free** **0800117000** **Or log onto URA web portal** **https://ura.go.ug** **Notice - DT- 2091**

Certificate Reference Number
UGND250274023

Certificate Barcode

URA hereby certifies that the applicant whose particulars appear below has complied with the required tax obligations for the tax period from: 01/07/2024 to: 30/06/2025

Section A: Applicant's Particulars

Tax Payer BRN	184255
Taxpayer Identification Number (TIN)	1008631220
Taxpayer's Legal Name	E & I UNIFORMS AND EMBROIDERY SERVICES LIMITED
Taxpayer Business Name	
Physical Address	ST MARYS ROAD, LIRA, LIRA, LIRA MUNICIPALITY, LIRA CENTRAL, SEN. QUARTERS, SENIOR QUARTERS A

Section B: Addressee's Particulars

Taxpayer Identification Number (TIN)	1001243783		
Addressee's Legal Name*	LIRA SCHOOL OF COMPREHENSIVE NURSING		
Addressee's Business	LIRA SCHOOL OF COMPREHENSIVE NURSING		
Transaction Reference Number			
Phone Contact	00256 - 772578824	Email	liraschoolofcomprehensive@gmail.com

Section C: Purpose of TCC

This TCC has been issued to the applicant for the purpose below:
1) OTHER : Prequalification for Supply of Uniforms

Section D: Official URA

This Certificate has been issued for and on behalf of the Commissioner / Commissioner General