PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS AUTHORITY

"Regulating for Results"

REPORT ON THE COMPLIANCE INSPECTION OF MOYO DISTRICT LOCAL GOVERNMENT FOR FINANCIAL YEAR 2024/2025

JUNE 2026

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ACRONYMS

DLG	District Local Government
ESHS	Environmental, Social, Health and Safety
FY	Financial Year
GCC	General Conditions of Contract
Ltd.	Limited
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
SCC	Special Conditions of Contract
UGX	Uganda Shillings

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a compliance inspection of Moyo District Local Government 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 Moyo District Local Government for the FY 2024/2025 was **moderately satisfactory** with an overall weighted average risk rating of **44.76%**. 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 fully implement 56% (14 out of 25) recommendations issued in the FY 2021/2022 PPDA Audit Report, contrary to Section 10 (1) (a) of the PPDA Act, Cap. 205. Continuous non-implementation of all the Authority's recommendations hinders critical performance improvements within the Entity's procurement and disposal function.

2. Non-implementation of 19 planned procurements worth UGX. 820,318,794 in the FY 2024/2025, contrary to Section 60 (2) (d) of the PPDA Act, Cap. 205. This hindered the achievement of budget objectives and negatively affected public service delivery.

3. Irregular payment of UGX. 73,134,000 to the contractor (BEEM Family Limited) for Environmental, Social, Health and Safety (ESHS) activities in the rehabilitation of 11.30 km of Community Access Roads in Lefori Sub-County. This payment was made without any supporting reports or deliverables documenting ESHS compliance, contrary to Regulation 47 (1) of the PPDA (Contracts) Regulations, 2023. Consequently, this unsupported expenditure represents unperformed works and a direct financial loss of UGX. 73,134,000 to the Entity.

4. Non-disposal of unserviceable assets contrary to Regulation 2 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023. The prolonged retention of these unserviceable assets exposes them to continuous deterioration, potential pilferage and a significant depreciation of their realizable market value.

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

1. The Accounting Officer should:
   i) Enforce implementation of the Authority's recommendations as required by Section 10 (1) (a) of the PPDA Act, Cap. 205 in order to improve performance in the procurement and disposal function of the Entity.
   ii) Conduct regular workplan and budget reviews to identify unimplemented procurements. The procurement plan should be updated accordingly to align it with the actual expenditures and changing circumstances, particularly variations in the

Entity's budget allocation, as required under Section 60 (7) of the PPDA Act, Cap. 205.

iii) Recover UGX. 73,134,000 from the contractor's (BEEM Family Limited) subsequent certificates or retention money if it is established, after an investigation, that the ESHS obligations were not met in the rehabilitation of 11.30 km of Community Access Roads in Lefori Sub-County.

iv) Task the Contract Manager to show cause why disciplinary action should not be taken against him for irregularly certifying payments for ESHS items without verifying the underlying deliverables in the procurement of rehabilitation of 11.30 km of Community Access Roads in Lefori Sub-County worth UGX. 1,071,198,762.

v) Dispose of the obsolete assets by liaising with the responsible Line Ministries to obtain approval to dispose and by tasking the User Departments to initiate the disposal process of assets under their custody in accordance with Regulations 2 (1) and 3 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023.

2. In future procurements, the Contract Managers should strictly supervise contracts and verify provider performance before certifying payments in accordance with the terms and conditions specified in the contract and Regulation 47 (1) of the PPDA (Contract) Regulations 2023.

Moyo District Local Government should, therefore, implement the recommended action plan on page **21-22** of this report.

CHAPTER 1: INTRODUCTION

1.1 Background
The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a compliance inspection of Moyo District Local Government 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 Compliance 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 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) safeguard requirements where applicable.

1.3 Structure of the Entity
Moyo District Local Government is the administrative authority governing Moyo District, located in the Northern Region of Uganda. Headquartered in Moyo Town, the district operates under Uganda's decentralization system and manages public services, local economic development, and infrastructure for its population.

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 Moyo District Local Government during the financial year under review was Mr. James Bedijo Okumu, the Chief Administrative Officer.

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 Membership

No.	Name	Job Title	Position	Date of Appointment
1.	Mr. Alfred Ajiri Amuli	Senior Agricultural Officer	Chairperson	25th June 2025
2.	Mr. Mua Amale	Educational Officer	Secretary	25th June 2025
3.	Mr. Benard Besi	Senior Hospital Administrator Officer	Member	25th June 2025

No.	Name	Job Title	Position	Date of Appointment
4.	Ms. Hellen Etea Earnshe	Probation Officer	Member	25th June 2025

Note: the fifth member of the Contracts Committee was submitted to PS/ST for approval.

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 Mr. Christopher Mundruku.

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 the financial year 2024/25 (***Appendix 1***).

1.5 Methodology

On 25th November 2025, 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 9th December 2025 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 11th December 2025 between the team and the Entity's officials. A management letter was issued to the Entity for management's response on 21st April 2026 and the Entity's responses to the issues raised were received on 29th 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 Procurement plan implementation rate

Section 60 (2) (d) of the PPDA Act, Cap. 205, requires the Procuring and Disposing Entity to integrate its procurement budget with its expenditure programme. The Authority found that out of the planned procurement budget of UGX. 3,105,089,325 for the financial year 2024/2025, the Entity successfully executed procurements worth UGX. 2,800,557,185. This represented a 90% implementation rate, leaving a variance of UGX. 304,532,139, as detailed in Table 2 below. This lapse was caused by a lack of regular monitoring and review mechanisms within the Entity to track budget variances and trigger timely procurement plan revisions.

Table 2: Procurement plan implementation rate

Total procurement plan value inclusive of VAT (UGX)	3,105,089,325
Total procurement spend value inclusive of VAT (UGX)	2,800,557,185
Procurement plan implementation rate (%)	90%
Procurement plan implementation variance (UGX)	304,532,139

Implication

Failure to absorb UGX. 304,532,139 of the planned procurement budget affected service delivery to the intended beneficiaries.

Management Response

Management noted the oversight during the financial year under review. The Entity received less development grants than planned which affected the implementation of the approved procurement plan. The Authority's recommendation shall be implemented before this financial year ends for compliance.

Recommendation

The Accounting Officer should align the implementation of the procurement plan with the actual fund releases. If the original procurement plan becomes unachievable due to funding constraints, the Accounting Officer should promptly amend the procurement plan, obtain the necessary approvals from the Contracts Committee, and submit the revised plan to the Authority within the financial year in accordance with Section 60 (7) of the PPDA Act, Cap 205.

2.1.2 Unimplemented procurements in the financial year 2024/2025

Section 60 (2) (d) of the PPDA Act, Cap. 205, requires the Procuring and Disposing Entity to integrate its procurement budget with its expenditure programme. The Authority found that the Entity failed to implement 19 planned procurements worth UGX. 820,318,794 in the financial year 2024/2025, due to budget shortfalls. The details of the procurements are listed in Table 3 below:

Table 3: Unimplemented procurements in the financial year 2024/2025

No	Subject of Procurement	Estimated Amount (UGX)
1.	Construction of cattle crush in Lefori Sub-County under DDEG.	6,983,222

No	Subject of Procurement	Estimated Amount (UGX)
2.	Renovation of perimeter fence at the abattoir in Moyo Town Council under local revenue.	10,000,000
3.	Routine mechanized road maintenance in Moyo Town Council under URF.	28,000,000
4.	Periodic road maintenance (culvert installation, gravelling and drainage works).	60,634,000
5.	Road safety and other qualifying works.	23,343,000
6.	Construction of a pump house (Water Sector) under UgIFT.	34,406,467
7.	Reconstruction of 04 classrooms in the Education and Sports Department under ESDG.	120,000,000
8.	Routine road maintenance of Erepi-Liri-Eyile Road link (8km) in Works & Engineering Department under development grant.	240,000,000
9.	Supply of office chairs and tables for Metu Sub-County.	4,000,000
10.	Supply of DJs OSMO Pocket 3 camera.	3,000,000
11.	Supply of office Personal Protective Equipment (PPEs).	4,770,273
12.	Supply of cassava stocks for 20 villages in Dufile Sub-County	5,000,000
13.	Supply of office furniture and fittings for LCV and CAO`s office in the new District Headquarters in the Administration Department.	55,000,000
14.	Supply and installation of distribution tanks in the Water Sector under UgIFT.	57,181,832
15.	Supply of 20 computers in Finance Department under DDEG	20,000,000
16.	Supply of point-of-sale machines in Finance Department under local revenue.	14,000,000
17.	Provision of catering services/procurement of meals and refreshments for Health Department.	20,000,000
18.	Repair and maintenance of vehicles in Moyo General Hospital.	64,000,000
19.	Repair and maintenance of plant and equipment in Works & Engineering Department under development grant.	50,000,000
	Total	**820,318,794**

Implication

Failure to procure planned items worth UGX. 820,318,794 hindered the achievement of budget objectives and affected public service delivery.

Management Response

Management acknowledged the oversight. Corrective steps were undertaken in accordance with Section 60 (7) of the PPDA Act, Cap. 205.

Authority's comment

Management's response was noted; however, the Accounting Officer did not provide evidence of the corrective measures implemented to address the Authority's concern.

Recommendation

The Accounting Officer should conduct regular workplan and budget reviews to identify unimplemented procurements. The procurement plan should be updated accordingly to align it with the actual expenditures and changing circumstances, particularly variations in the Entity's budget allocation, as required under Section 60 (7) of the PPDA Act, Cap. 205.

2.1.3 Failure to implement 56% of the Authority's FY 2021/2022 audit recommendations

Section 10 (1) (a) of the PPDA Act, Cap. 205 provides that: *"Where there is persistent breach of this Act or Regulations made, or Guidelines issued, under this Act, the Authority may direct the concerned Procuring and Disposing Entity to take such corrective action."* The Authority found that out of the 25 recommendations made in the PPDA Audit Report for the financial year 2021/2022; 11 (44%) were implemented, eight (32%) were partially implemented and six (24%) were not implemented. This showed that the Entity did not have measures in place to enforce implementation of the Authority's audit recommendations. Table 4 below details the recommendations that were partially implemented and not implemented by the responsible officers of the Entity:

Table 4: Outstanding audit recommendations for FY 2021/2022

Responsible Officer	Recommended Action	Status	Management Response
Accounting Officer	1. Take corrective action and engage all stakeholders to develop strategies on implementation of all the Authority's recommendations.	Not implemented	*So far, Management has improved in the current FY 2025/2026 as per the reports submitted.* **Authority's comment** Management's submission regarding current improvements in the FY 2025/2026 was noted. However, no verifiable evidence such as, a documented corrective action plan was submitted to the Authority to prove execution.
	2. Regularly conduct or designate persons to regularly conduct a review of the procurement plan to harmonize it with the existing circumstances and most especially changes in the budget of the Entity.	Not implemented	
	3. Caution the Contracts Committee and the Head2, Procurement and Disposal Unit against using the direct procurement method without justifiable reasons.	Partially implemented	*Investigation/actions are on-going for corrective measures.* **Authority's comment** Management's response was noted; however, the specific corrective measures being undertaken to address the audit recommendation were not provided.
	4. Investigate and address the causes of low bidder participation in the Entity's procurement processes.	Not implemented	
	5. Delegate confirmation of availability of funds in	Partially implemented	*Actions are on-going for corrective measures.*

Responsible Officer	Recommended Action	Status	Management Response
	accordance with Section 39 of the PPDA Act, 2003 and Regulations 65 (7) of the Local Governments (PPDA) Regulations, 2006.		**Authority's comment** Management's response was noted; however, the specific corrective measures being undertaken to address the audit recommendation were not provided.
	6. Instruct the Head, Procurement and Disposal Unit to send notices of the best evaluated bidder to all bidders that participate in the procurement in accordance with Regulation 85 (5) of the Local Governments (PPDA) Regulations, 2006.	Not implemented	*Investigation/actions are on-going for corrective measures.* **Authority's comment** Management's response was noted; however, the specific corrective measures being undertaken to address the audit recommendation were not provided.
	7. Prevail over Contract Supervisors to ensure that reports on contract implementation are prepared and shared with the Procurement and Disposal Unit in accordance with Regulation 119 (10) (f) of the Local Government (PPDA) Regulations, 2006.	Not implemented	
	8. Task contractors to fulfill conditions of contract effectiveness by obtaining the required Performance Securities and ES Performance Securities from contractors within 21 working days of contract signing in accordance with Regulation 89 (1) (a) of the Local Governments (PPDA) Regulations, 2006.	Partially implemented	*Actions are on-going for corrective measures.* **Authority's comment** Management's response was noted; however, the specific corrective measures being undertaken to address the audit recommendation were not provided.
Head Procurement and	1. Prepare solicitation documents that define the requirements precisely	Partially implemented	*Actions are on-going for corrective measures.*

Responsible Officer	Recommended Action	Status	Management Response
Disposal Unit	and in a manner that leaves no doubt or assumption by a bidder with regard to the requirements of the Entity in accordance with Regulation 48 (2) of the Local Governments (PPDA) Regulations, 2006.		**Authority's comment** Management's response was noted; however, the specific corrective measures being undertaken to address the audit recommendation were not provided.
	2. Set evaluation criteria that is appropriate and suits the objectives of the procurement in accordance with Regulation 48 (4) of the Local Governments (PPDA) Regulations, 2006.	Partially implemented	*Actions are on-going for corrective measures.* **Authority's comment** Management's response was noted; however, the specific corrective measures being undertaken to address the audit recommendation were not provided.
	3. Develop shortlists that have sufficient providers that are expected to participate and meet the eligibility requirements of the Entity, and have the providers approved by the Contracts Committee in accordance with Regulation 38 of the Local Governments (PPDA) Regulations, 2006.	Not implemented	*Investigation/actions are on-going for corrective measures.* **Authority's comment** Management's response was noted; however, the specific corrective measures being undertaken to address the audit recommendation were not provided.
Internal Audit	Audit the procurement procedures of the Entity in accordance with Regulation 28 of the PPDA (Local Governments) Regulations, 2006.	Partially implemented	*Actions are on-going for corrective measures.* **Authority's comment** Management's response was noted; however, the specific corrective measures being undertaken to address the audit recommendation were not provided.
Heads of User Departments	Nominate Contract Supervisors for the appointment by the Accounting Officer in accordance with	Partially implemented	*Implemented so far in the FY 2025/2026.*

Responsible Officer	Recommended Action	Status	Management Response
	Regulations 119 (2) of the PPDA (Local Governments) Regulations, 2006.		**Authority's comment** Management's response was noted; however, there was no verifiable proof submitted to confirm full implementation of the audit recommendation.
Contract Supervisors	Prepare contract implementation plans in accordance with Regulation 119 (3) of the Local Governments (PPDA) Regulations, 2006 and also closely monitor the execution of contracts.	Partially implemented	*Implemented so far in the FY 2025/2026.* **Authority's comment** Management's response was noted; however, there was no verifiable proof submitted to confirm full implementation of the audit recommendation.

Implication
Continuous non-implementation of all the Authority's recommendations hinders critical performance improvements within the Entity's procurement and disposal function.

Recommendation
The Accounting Officer should enforce implementation of the Authority`s recommendations as required by Section 10 (1) (a) of the PPDA Act, Cap. 205 in order to improve performance in the procurement and disposal function of the Entity.

2.1.4 Inadequate composition of the Contracts Committee

Section 29 (1) of the PPDA Act, Cap. 205 provides for the composition of the members of the Contracts Committee as specified in Scheduled 4 i.e., the Chairperson, a Secretary and a maximum of three other members. The Authority found that the Entity`s Contracts Committee lacked one member. Out of the mandated five members, the Committee was composed of only four members. This gap was due to the Entity's failure to follow up with the Permanent Secretary/Secretary to the Treasury regarding the approval of the fifth member that was nominated by the Entity.

Implication
Failure to maintain a fully constituted Contracts Committee disrupts its operations and delays decision-making, particularly in the event of a split vote.

Management Response
The Accounting Officer duly nominated a member and submitted this person for Permanent Secretary/ Secretary to the Treasury's approval as of 4th July, 2025.

Authority's comment
Management's response was noted. However, forwarding a nomination in July 2025 without a timely follow-up to secure the Permanent Secretary's approval was insufficient. The nearly one-year delay in finalizing this appointment has kept the Contracts Committee deficient.

Recommendation

The Accounting Officer should actively follow-up with the Permanent Secretary/Secretary to the Treasury, Ministry of Finance, Planning and Economic Development regarding the approval of the fifth member of the Contracts Committee in order to fulfill the legal requirement of Section 29 (1) of the PPDA Act, Cap. 205.

2.1.5 Low bidder participation under the Request for Quotation method

Section 49 of the PPDA Act, Cap. 205 provides that: *"Subject to this Act, all procurement and disposal shall be conducted in a manner to maximize competition and achieve value for money."* The Authority found that the Entity's competition levels were low with less than three bids received in three procurements worth UGX. 379,346,274 as detailed in the Table 5 below. This lapse resulted from the Procurement and Disposal Unit's failure to regularly update and verify the pre-qualified provider list, leading to bid invitations being extended to unresponsive firms.

Table 5: Procurements with low bidder participation

No.	Subject of Procurement	Contract Amount (UGX)	Number of bidders invited	Number of bids received
1.	Rehabilitation of 4-classroom block at Gwere Primary School, Lefori Sub-County.	135,623,340	6	2
2.	Rehabilitation of 4-classroom block at Paajala Primary School, Dufile Sub-County, Moyo District under SMG in Education & Sports Department.	129,312,670	6	1
3.	Reconstruction of 3-classroom block with office at Fr. Bilbao Memorial Primary School.	114,410,264	6	1
	Total	**379,346,274**	**18**	**4**
	Average	**N/A**	**6**	**1.3**

Implication

The low bidder turnout increased the risk that the Entity would not achieve its procurement objectives of maximizing competition and securing value for money.

Management Response

Management appreciated the Authority's concerns. The Entity formally invited service providers from its pre-qualified list; and it was the providers personal responsibility to respond to the invitation by the Accounting Officer. Therefore, the low bidder participation may be due to other factors, which management commits to investigate and improve upon for future bidding processes, for example, provision of a suggestion box.

Recommendation

In line with Management's response, the Accounting Officer should enforce the proposed measure as a corrective mechanism to gather feedback and boost supplier engagement in the Entity's procurement opportunities. This will enhance competitive bidding and the realization of associated benefits, such as optimal pricing and quality services, in accordance with Section 49 of the PPDA Act, Cap. 205.

2.1.6 Improper inclusion of a Bid Security requirement in the Request for Quotation bidding documents

Clause 1.3 (i) of Guideline No. 3/2024 (Bid and Performance Securities) issued on 5th February 2024, stated that: *"A Bid or Proposal Securing Declaration shall be required for procurement of supplies, works and non-consultancy services under the restricted domestic, restricted international, quotation and direct methods."*

The Authority found that the Procurement and Disposal Unit improperly included a requirement for Bid Security in form of a bank guarantee, instead of a Bid Securing Declaration in the bidding documents of two procurements worth UGX. 404,039,654, under the request for quotation procurement method as detailed in Table 6 below. This anomaly resulted from a failure by both the Procurement and Disposal Unit and the Contracts Committee to thoroughly review the bidding documents before authorization for issuance to the providers.

Table 6: Procurements with irregular bid security requirements

No.	Subject of Procurement	Bid Security Amount (UGX)	Contract Amount (UGX)
1.	Drilling of seven deep hand pump boreholes.	2,500,000	166,539,654
2.	Renovation of 4 in 1 staff house, solar power installation on existing 4 in 1 staff, 5-stance drainable VIP latrine at Gbari HC III.	3,500,000	237,500,000
	Total	**6,000,000**	**404,039,654**

Implication

The requirement of bank guarantees as bid security under the Request for Quotation procurement method could have prevented potential providers from participating in the bidding processes, thereby affecting maximization of competition.

Management Response

Management took note of the changes with regards to the PPDA Guideline No. 3/2024 which provided for a Bid Securing Declaration under the quotations method and a bank guarantee for open bidding procurement method. The changes have been adopted for implementation as guided by the Authority.

Recommendation

In subsequent procurements, the Procurement and Disposal Unit should request for a Bid Securing Declaration for procurement of supplies, works, and non-consultancy services under the restricted domestic, restricted international, quotation and direct bidding methods in accordance with Clause 2.3 (i) of Guideline No. 4/2025 (Bid, Performance and Advance Payment Securities).

2.1.7 Failure to prepare minutes of bid evaluation proceedings

Under Regulation 4 (11) and (12) of the PPDA (Evaluation) Regulations, 2023, the minutes of the Evaluation Committee meeting should be signed by all participating members and annexed to the evaluation report, subsequently forming part of the official procurement record for that specific procurement activity.

The Authority found that the Evaluation Committee meeting minutes were not attached to the evaluation reports of three procurements worth UGX. 860,679,418 listed in Table 7 below. This omission was attributed to the Evaluation Committee's failure to prepare minutes documenting the bid evaluation proceedings.

Table 7: Procurements without minutes of bid evaluation proceedings

No.	Subject of Procurement	Contract Amount (UGX)
1.	Drilling of seven deep hand pump boreholes.	166,539,654
2.	Renovation of 4 in 1 staff house, solar power installation on existing 4 in 1 staff, 5-stance drainable VIP latrine at Gbari Health Centre III.	237,500,000
3.	Design, supply and installation of micro-scale irrigations for Mr. Alfred Amuli, Ms. Regina Nyadru, Mr. Nassur Kojoki, Mr. Alex Tiuzi and Mr. Alberto Vundru in Moyo District and others.	101,501,360
4.	Hydrological survey (siting), design and supervision of drilling of seven boreholes.	13,994,800
5.	Construction of Moyo Town Market Boundary wall in Moyo T/C.	91,110,000
6.	Rehabilitation of four 4-classroom block at Gwere Primary School, Lefori Sub-County.	135,623,340
7.	Reconstruction of 3-classroom block with office at Fr. Bilbao Memorial Primary School.	114,410,264
	Total	**860,679,418**

Implication

The failure of the Evaluation Committee to prepare meeting minutes compromised the audit trail of the procurement process and undermined transparency. Furthermore, the absence of these records deprives the Entity of an official account of the committee's deliberations and the basis for its technical decisions.

Management Response

Management regretted the failure by the Evaluation Committees to present the minutes at the time of the inspection. The minutes have been produced as per Regulation 4 (11) and (12) of the PPDA (Evaluation) Regulations, 2023.

Authority's comment

Management's response was noted. Although Management's submission referenced actions taken after the fact, no copies of the signed Evaluation Committee minutes were submitted to the Authority for verification.

Recommendation

Evaluation Committee Chairpersons should implement the prompt drafting and signing of meeting minutes, maintaining them as an official annex to all final evaluation reports in accordance with Regulation 4 (11) and (12) of the PPDA (Evaluation) Regulations, 2023.

2.1.8 Unrealistic penalties for liquidated damages

Section 65 of the PPDA Act, Cap. 2025 provides that: *"Procuring and Disposing Entities shall at all times use industry standards defined and codified by internationally recognized trade associations and professional bodies in the appropriate fields."*

The Authority found that the Special Conditions of Contract (GCC 49.1) irregularly stipulated a cap on liquidated damages at 100% of the total contract value for three procurements worth UGX. 505,541,014 as detailed in Table 8 below contrary to GCC 58.1 of the Works Bidding Document for Open or Restricted Bidding which states that *"liquidated damages are set between 0.05 percent and 0.10 percent per day, and the total amount is not to exceed between 5 percent and 10 percent of the Contract Price"*. This anomaly resulted from a failure by both the Procurement and Disposal Unit and the Contracts Committee to thoroughly review the bidding documents before authorization for issuance to the providers.

Table 8: Procurements with unrealistic penalties for liquidated damages

No.	Subject of Procurement	Contract Amount (UGX)
1.	Drilling of seven deep hand pump boreholes.	166,539,654
2.	Renovation of a 4 in 1 staff house, solar power installation on existing 4 in 1 staff, 5-stance drainable VIP latrine at Gbari Health Centre III.	237,500,000
3.	Design, supply and installation of micro-scale irrigations for Mr. Alfred Amuli, Ms. Regina Nyadru, Mr. Nassur Kojoki, Mr. Alex Tiuzi and Mr. Alberto Vundru in Moyo District and others.	101,501,360
	Total	**505,541,014**

Implication

Setting the threshold at 100% for liquidated damages was excessive and undermined the purpose of liquidated damages, which serve as a deterrent against contractor delays. Consequently, the Entity effectively neutralized the remedial intent of the clause.

Management Response

Management has noted the issue raised on liquidated damages. Accordingly, the Entity shall apply the new guidelines on the same as per the PPDA advice which provides a range between 5% to 10%, in the subsequent financial year.

Recommendation

The Procurement and Disposal Unit should align all future contract clauses with the PPDA User Guide for works under open and restricted bidding, by applying reasonable liquidated damages and capping them within the regulated threshold of 5% to 10% of the contract value.

2.1.9 Ambiguity of requirements in the Special Conditions of Contract (SCC)

Under the PPDA (Contracts) Regulations 2023: Regulation 9 (1) (a) provides that: *"A contract shall clearly identify the obligations of each party."* and Regulation 9 (1) (e) provides that: *"A contract shall where required, include adequate and clear delivery, acceptance and handover or commissioning arrangements."*

The Authority found ambiguities in the signed contracts of three procurements worth UGX. 505,541,014 as detailed in Table 9 below. This anomaly resulted from a failure by both the Procurement and Disposal Unit and the Contracts Committee to thoroughly review the draft contracts before authorization for signature.

Table 9: Procurements with ambiguities in the Special Conditions of Contract

No.	Subject of Procurement	Contract Amount (UGX)	Exceptions
1.	Drilling of seven deep hand pump boreholes.	166,539,654	SCC (GCC 1.1 (y)) of the contract failed to specify the designated Contract Manager. Instead, this mandatory provision was vaguely stated as: *"As may be appointed by the Accounting Officer."*
2.	Design, supply and installation of micro-scale irrigations for Mr. Alfred Amuli, Ms. Regina Nyadru, Mr. Nassur Kojoki, Mr. Alex Tiuzi and Mr. Alberto Vundru in Moyo District and others.	101,501,360	SCC (GCC 1.1 (bb)) of the contract vaguely defined the project site as *"located at villages within the district"*, without specifying the exact physical locations or sites for the works.
3.	Renovation of 4 in 1 staff house, solar power installation on existing 4 in 1 staff, 5-stance drainable VIP latrine at Gbari Health Centre III.	237,500,000	SCC (GCC 1.1 (y)) of the contract failed to specify the designated Contract Manager. Instead, this mandatory provision was vaguely stated as: *"As may be appointed by the Accounting Officer."*
	Total	**505,541,014**	

Implications

- Failure to specify the Contract Manager, left contract oversight ambiguous during execution, with no clear accountability for management of contract deliverables.
- A vague geographical scope compromises the ability of the Contract Manager to effectively monitor progress, verify project milestones, and confirm that works are being executed in the correct locations before certifying payments.

Management Response

Management has taken the Authority's recommendation into consideration for improvement with regard to drafting of Special Conditions of Contract in line with Section 67 (3) of the PPDA Act, Cap. 205.

Recommendation

The Head, Procurement and Disposal Unit and the Contracts Committee should thoroughly review the draft contracts to remove ambiguities that can disrupt contract implementation in accordance with Regulation 9 (1) (a) and (e) 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 of unserviceable assets in the disposal plan for FY 2024/2025

Regulation 3 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023 provides that; *"A User Department or the appropriate department of a Procuring and Disposing Entity* *that is responsible for the management of public assets, shall initiate a process for disposal of a public asset by making a request for disposal of the public asset to the Accounting Officer."*

The Authority found that the Entity failed to dispose of 64 unserviceable assets despite having an approved disposal plan for FY 2024/2025 (Appendix III). This was attributed to the failure of various User Departments to initiate the disposal process by submitting formal requests to the Accounting Officer for approval.

Implication

Failure to dispose of unserviceable assets exposes them to further deterioration, pilferage, and a significant loss of realizable market value.

Management Response

The Entity recommended few obsolete assets for disposal and some of the assets required no objections from the responsible Line Ministries. Management shall enforce the implementation of recommendations of the Board of Survey in respect to Regulation 3 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023.

Recommendation

The Accounting Officer should dispose of obsolete assets by liaising with the responsible Line Ministries to obtain approval to dispose and by tasking the User Departments to initiate the disposal process of assets under their custody in accordance with Regulation 3 (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 Failure by contractors to submit work programs

SCC (GCC 27) of the contract provided that: *"The contractor shall submit the program for the works within five days of signing the contract."* However, contrary to this provision, the Authority found that the contractors did not submit work programs in three procurements worth UGX. 505,541,014 as detailed in the Table 10 below. This omission was caused by a failure by the designated Contract Managers to enforce compliance with SCC (GCC 27) prior to project commencement.

Table 10: Procurements without work programs

No.	Subject of Procurement	Name of Contractor	Contract Amount (UGX)
1.	Drilling of seven deep hand pump boreholes.	Mama Bore Wells Africa Limited	166,539,654
2.	Renovation of a 4 in 1 staff house, solar power installation on existing 4 in 1 staff, 5-stance drainable VIP latrine at Gbari Health Centre III.	Azocad Media Link Co. Limited	237,500,000
3.	Design, supply and installation of micro-scale irrigations for Mr. Alfred Amuli, Ms. Regina Nyadru, Mr. Nassur Kojoki, Mr. Alex	Hizmet Services Limited	101,501,360

	Tiuzi and Mr. Alberto Vundru in Moyo District and others.		
	Total		**505,541,014**

Implication
Without work programs, the Contract Managers could not effectively monitor project milestones, potentially resulting in loss of time and eventual project failure.

Management Response
Management appreciates the Authority's recommendation for implementation.

Recommendation
Contract Managers should always task contractors to submit work programs, including the subsequent revised and updated work programs during contract implementation in accordance with Regulation 52 (3) (a) (ii) of the PPDA (Contracts) Regulation 2023.

2.3.2 Failure by Contract Managers to prepare contract management plans

Regulation 50 (3) of the PPDA (Contracts) Regulations, 2023 provides that: *"Upon receipt of the contract, the Contract Manager shall prepare a contract management plan using Form 49 in Schedule 2 to these Regulations, and forward a copy of the contract management plan to the Procurement and Disposal Unit for purposes of monitoring."* The Authority found that Contract Managers failed to prepare contract management plans in two procurements worth UGX. 339,001,360 due to weak contract administration. The details of the procurements are in Table 11 below:

Table 11: Procurements without contract management plans.

No.	Subject of Procurement	Contract Amount (UGX)
1.	Renovation of 4 in 1 staff house, solar power installation on existing a 4 in 1 staff, 5-stance drainable VIP latrine at Gbari Health Centre III.	237,500,000
2.	Design, supply and installation of micro-scale irrigations for Mr. Alfred Amuli, Ms. Regina Nyadru, Mr. Nassur Kojoki, Mr. Alex Tiuzi and Mr. Alberto Vundru in Moyo District and others.	101,501,360
	Total	**339,001,360**

Implication
Without contract management plans, the Contract Managers can not closely supervise the implementation of projects and where need arises, to quickly put in place corrective measures for any weaknesses.

Management Response
Management regretted the failure by the team to prepare contract management plans as required. All Contract Managers have been tasked to share the contract management plans with the Procurement and Disposal Unit.

Recommendation
Each Contract Manager should prepare a contract management plan using Form 49 and submit a copy to the Procurement and Disposal Unit for purposes of monitoring in accordance with Regulation 50 (3) of the PPDA (Contracts) Regulations, 2023.

2.3.3 Failure to issue final completion certificates

SCC (GCC 65) of the contract provided for an Entity to take over the site and the works after issuing a certificate of completion. However, contrary to this provision, Contract Managers failed to prepare and issue completion certificates for four procurements worth UGX. 393,341,074, as detailed in Table 12 below. This anomaly was attributed to weak contract administration mechanisms to enforce formal project closure and documentation.

Table 12: Procurements without completion certificates

No.	Subject of Procurement	Contract Amount (UGX)
1.	Rehabilitation of a 4- classroom block at Gwere Primary School.	135,623,340
2.	Rehabilitation of a 4-classroom block at Paajala Primary School, under SMG in Education and Sports Department.	129,312,670
3.	Reconstruction of 3-classroom block with office at Fr. Bilbao Memorial Primary School.	114,410,264
4.	Hydrological survey (siting), design and supervision of drilling of seven boreholes.	13,994,800
Total		**393,341,074**

Implication

Failure to issue completion certificates breaks financial controls over the release of retention funds and leaves the Entity legally liable for maintenance risks.

Management Response

Management regretted the failure to share the final certificates with the Procurement and Disposal Unit.

Authority's Comment

Management's response was noted; however, no copies of the signed completion certificates were provided to the Authority for verification.

Recommendation

The Accounting Officer should instruct all appointed Contract Managers to formally prepare, sign, and issue completion certificates upon practical completion of works in accordance with SCC (GCC 65) of the contract. Copies of these certificates should be promptly shared with the Procurement and Disposal Unit for filing on the respective procurement files.

2.3.4 Unjustified payment of ESHS requirements

Regulation 47 (1) of the PPDA (Contracts) Regulations, 2023 states that: *"A Procuring and Disposing Entity shall not make payment to a provider under a contract for supplies, works or services without receipt of the deliverables specified in the contract."*

The Authority found that in the contract for the rehabilitation of 11.30 km of Community Access Roads in Lefori Sub-County worth UGX. 1,071,198,762, the contractor (BEEM Family Limited) was paid UGX. 73,134,000 for ESHS activities under Preliminary and General Items (Table 13 below). However, there was no report documenting ESHS compliance. Furthermore, the Contract Manager's Project Performance Report of June 2025 failed to capture any deliverables or verifications justifying the disbursements made for these ESHS activities.

This anomaly was due to weak contract monitoring and a lack of payment verification mechanisms by the project management team, which allowed the contractor to be paid for ESHS obligations without proof of execution.

Table 13: Unjustified payment of ESHS requirements

Bill No. & Item	Contract Amount (UGX)	Amount Paid (UGX)	Expected Deliverable
Road: Chinyi – Lobungo (4.6km) **Bill No. 6:** Preliminary and General Items			
6.7: Plant 1,842 trees.	18,420,000	16,578,000	Report detailing number of trees planted.
6.10: HIV/AIDS prevention & counselling.	1,000,000	900,000	HIV / AIDS prevention & counselling report.
6.11: Provide & operate STD & HIV/AIDS clinic or make alternative.	3,000,000	2,700,000	Clinic services report or an MoU in case of alternative provided.
6.12: Gender sensitization & awareness.	3,000,000	2,700,000	Gender sensitization & awareness report.
6.13: Testing materials.	5,000,000	4,500,000	Materials testing report.
Subtotal	**30,420,000**	**27,378,000**	
Road: Diri Egule (2.6km) **Bill No. 6:** Preliminary and General Items.			
6.7: Plant 1,842 trees.	10,420,000	9,378,000	Report detailing number of trees planted.
6.10: HIV/AIDS prevention & counselling.	1,000,000	900,000	HIV / AIDS prevention & counselling report.
6.11: Provide & operate STD & HIV/AIDS clinic or make alternative.	3,000,000	2,700,000	Clinic services report or an MoU in case of alternative provided.
6.12: Gender sensitization & awareness.	3,000,000	2,700,000	Gender sensitization & awareness report.
6.13: Testing materials.	5,000,000	4,500,000	Materials testing report.
Sub total	**22,420,000**	**20,178,000**	
Road: Gwere - West – East (4.1km) **Bill No. 6:** Preliminary and General Items.			
6.7: Plant 1,842 trees.	16,420,000	14,778,000	Report detailing number of trees planted.
6.10: HIV/AIDS prevention & counselling.	1,000,000	900,000	HIV / AIDS prevention & counselling report.
6.11: Provide & operate STD & HIV/AIDS clinic or make alternative.	3,000,000	2,700,000	Clinic services report or an MoU in case of alternative provided.
6.12: Gender sensitization & awareness.	3,000,000	2,700,000	Gender sensitization & awareness report.
6.13: Testing materials.	5,000,000	4,500,000	Materials testing report.
Sub total	**28,420,000**	**25,578,000**	
GENERAL TOTAL	**81,260,000**	**73,134,000**	

Implication

The payment of UGX. 73,134,000 without corresponding deliverables represented an unsupported expenditure for unperformed works, resulting in a direct financial loss to the Entity.

Management Response

The Environmental, Social, Health and Safety Compliance Report was generated for a few projects. However, there is room for improvement.

Authority's comment

While Management admitted that there was room for improvement, the claim that ESHS compliance reports were produced remained unverified. The Entity failed to provide any documentary evidence or copies of the specific reports for the Community Access Roads in Lefori Sub-County, to the Authority for verification.

Recommendations

1. The Accounting Officer should:
   i) Recover UGX. 73,134,000 from the contractor's (BEEM Family Limited) subsequent certificates or retention money if it is established that the ESHS obligations were not met.
   ii) Task the Contract Manager to show cause why disciplinary action should not be taken against him for certifying payments for ESHS items without verifying the underlying deliverables.
2. In future procurements, the Contract Managers should strictly supervise contracts and verify provider performance before certifying payments in accordance with the terms and conditions specified in the contract and Regulation 47 (1) of the PPDA (Contract) Regulations 2023.

CHAPTER 3: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

3.1 Overall compliance inspection conclusion

The performance of Moyo District Local Government for the financial year 2024/2025 was moderately satisfactory with an overall weighted average risk rating of 44.76%.

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 14 below:

Table 14: Summary of performance of Moyo District Local Government

Risk Rating	No.	% By No.	Value (UGX)	% By Value	Weight	Total Weighted score	
						By No.	By Value
High	0	0	0	0.00	0.6	0	0.00
Medium	8	80	1,941,272,814	88.59	0.3	24	26.58
Low	2	20	250,033,604	11.41	0.1	2	1.14
Total	**10**	**100**	**2,191,306,418**	**100**	**1**	**26**	**27.72**

$$\text{Weighted Average (By no.)} = \frac{\sum \text{Weighted Score} \times 100}{60} = \frac{26 \times 100}{60} = 43.33\%$$

$$\text{Weighted Average (By Value)} = \frac{\sum \text{Weighted Score} \times 100}{60} = \frac{27.72 \times 100}{60} = 46.20\%$$

$$\text{The average weighted risk rating} = \frac{43.33\% + 46.20\%}{2} = 44.76\%$$

Since 44.76% falls within the 31-70% risk range, the performance of the Entity is rated moderately satisfactory as detailed in Table 15 below:

Table 15: Risk Rating

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

GRAPHICAL REPRESENTATION OF THE ENTITY'S PERFORMANCE

Figure 1: Performance by number of contracts

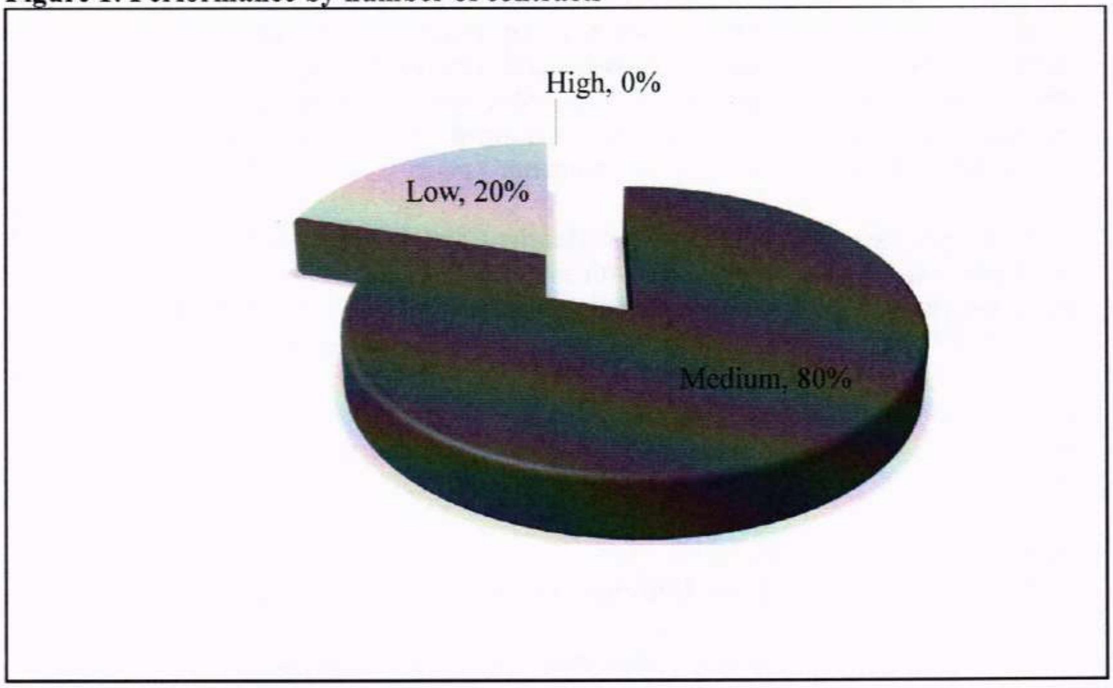
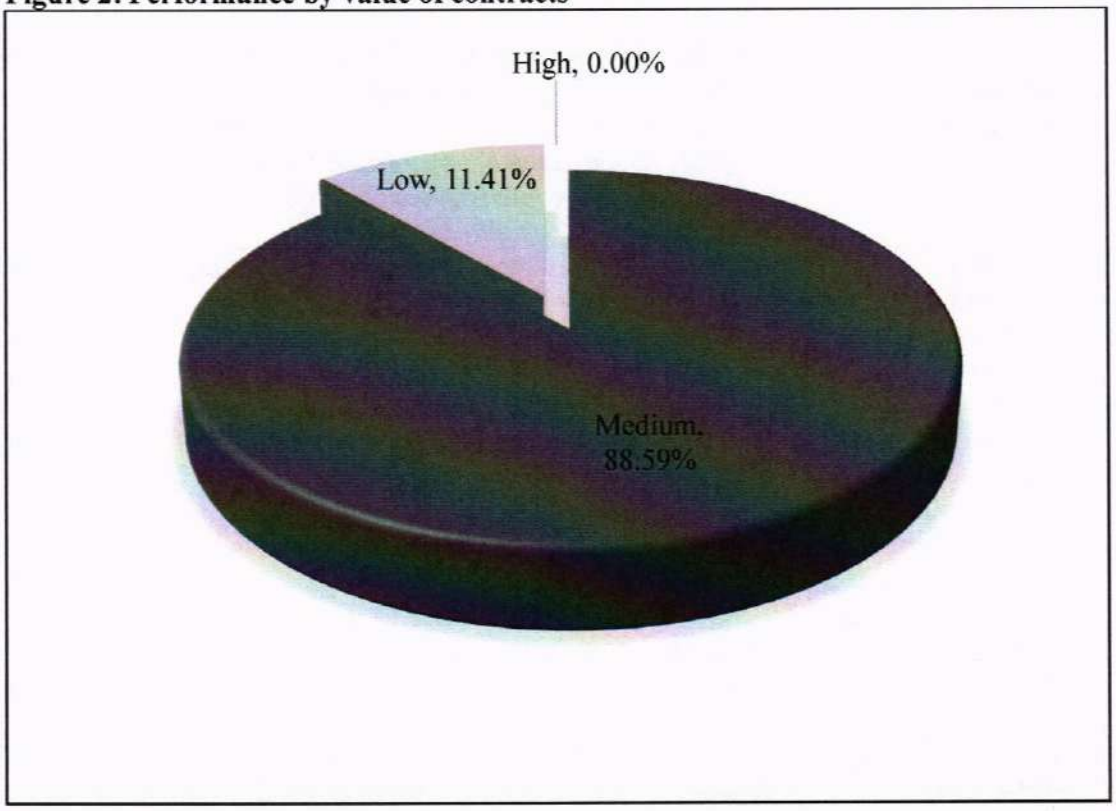


Figure 2: Performance by value of contracts



3.3 Compliance inspection opinion/conclusion

Based on the inspection findings, the Entity's procurement and asset disposal activities for the period under review were partially compliant with the PPDA Act, Cap. 205. Operational effectiveness was undermined by the non-implementation of planned procurements, the failure to dispose of unserviceable assets and a persistent disregard for the Authority's previous audit recommendations, with only 44% fully implemented. Most notably, making payments without verifying deliverables resulted in a direct financial loss of UGX. 73,134,000. This reflects deficiencies in internal controls and supervisory oversight.

Accordingly, the performance of Moyo District Local Government for FY 2024/2025 was assessed as moderately satisfactory, with an overall weighted average risk rating of 44.76% requiring immediate corrective action to enforce compliance with the PPDA Act, Cap. 205 and strengthen accountability across all key stakeholders of the Entity.

3.4 Recommended Action Plan

Moyo District Local Government should implement the recommendations in Table 16 below:

Table 16: Recommended Action Plan

Finding	Action/ Recommendation	Responsible Officer	Timeline
Failure to implement 56% of the Authority's recommendations.	Enforce implementation of the Authority's recommendations.	Accounting Officer	July 2026
Unimplemented planned procurements.	1. Review workplans and budgets to identify unimplemented procurements. 2. Update the procurement plan based on changing circumstances and variations in budget allocations.	Accounting Officer/ Procurement and Disposal Unit	Quarterly
Inadequate composition of the Contracts Committee.	Follow-up with the Permanent Secretary/Secretary to the Treasury to obtain approval of the fifth member of the Contracts Committee.	Accounting Officer	July 2026
Unjustified payment of ESHS requirements in the rehabilitation of 11.30 km of Community Access Roads in Lefori Sub-County worth UGX. 1,071,198,762.	1. Investigate and recover UGX. 73,134,000 from the contractor's (BEEM Family Limited) subsequent certificates or retention money if ESHS obligations were not met. 2. Issue a "show cause" notice to the Contract Manager regarding the irregularity.	Accounting Officer	14 days
Low bidder participation.	Install a suggestion box to gather feedback and boost supplier engagement.	Procurement and Disposal Unit	July 2026

Finding	Action/ Recommendation	Responsible Officer	Timeline
Non-disposal of unserviceable assets.	1. Liaise with the Line Ministries to obtain approval to dispose. 2. Task User Departments to initiate the disposal of obsolete assets.	Accounting Officer/ User Departments	July 2026
Improper inclusion of a Bid Security requirement in the Request for Quotation bidding documents.	Require a Bid Securing Declaration under the restricted domestic, restricted international, quotation and direct bidding methods.	Procurement and Disposal Unit	July 2026
Unrealistic penalties for liquidated damages.	Align future contract clauses with the PPDA User Guide by capping liquidated damages between 5% and 10% of the contract value.	Procurement and Disposal Unit	July 2026
Ambiguity of requirements in the Special Conditions of Contract.	Thoroughly review the draft contracts to remove ambiguities that can disrupt contract implementation.	Procurement and Disposal Unit/ Contracts Committee	July 2026
Unjustified payment.	Verify provider performance before certifying payments.	Contract Managers	July 2026
Failure to issue final completion certificates.	Formally issue completion certificates upon practical completion of works and file copies with the PDU.	Contract Managers	August 2026
Failure to prepare contract management plans.	Prepare contract management plan using Form 49 and file copies with the PDU for purposes of monitoring.	Contract Managers	July 2026
Failure by contractors to submit work programs.	Task contractors to submit work programs and require updates.	Contract Managers	July 2026
Failure to prepare minutes of bid evaluation proceedings.	Mandate the prompt drafting and signing of meeting minutes and annex them to evaluation reports.	Evaluation Committee	July 2026

APPENDICES

Appendix I: Sample List of Reviewed Procurement Files for FY 2024/2025

No.	Procurement Reference Number	Subject of Procurement	Method of Procurement	Provider	Contract Amount (UGX)	Risk rating
1.	MoLG-NOSP/MOYO/23-24/00032/LOT20	Rehabilitation of 11.30km of Community Access Roads in Lefori Sub-County, Moyo District Under Batch A.	Open Domestic Bidding	BEEM Family Limited	1,071,198,762	Medium
2.	MOYO896/WRKS/24-25-00012	Renovation of a 4 in 1 staff house, solar power installation on the existing 4 in 1 staff house, 5-stance drainable VIP latrine at Gbari Health Centre III under CGHDFU in the Health Department.	Request for Quotation	AZOCAD Media Link Company Limited	237,500,000	Medium
3.	MOYO896/WRKS/24-25-00015	Drilling of seven deep hand pump boreholes in Moyo District Local Government under DWSCG in Water Sector.	Request for Quotation	Mama Bore Well Africa Limited	166,539,652	Medium
4.	MOYO896/WRKS/24-25-00019	Rehabilitation of a 4-classroom block at Gwere Primary School, Lefori Sub-County, Moyo District under SMG in Education & Sports Department.	Request for Quotation	Ayiasi Vuga & Brothers Limited	135,623,340	Low
5.	MOYO896/WRKS/24-25-00016	Construction of a pump house, civil works, electro-mechanical & electrical installations & distribution tank at Gbari Health Centre III under UGIFT in Water Sector.	Request for Quotation	Mastak Investments Limited	130,115,570	Medium
6.	MOYO896/WRKS/24-25-00018	Rehabilitation of a 4-classroom block at Paajala Primary School, Dufile Sub-County, Moyo District under SMG in Education & Sports Department.	Request for Quotation	Alabcon Holdings (U) Limited	129,312,670	Medium

No.	Procurement Reference Number	Subject of Procurement	Method of Procurement	Provider	Contract Amount (UGX)	Risk rating
7.	MOYO896/WRKS/24-25-00014	Reconstruction of a 3-classroom block with office at Fr. Bilbao Memorial Primary School under SFG in Education & Sports Department.	Request for Quotation	LULU Masikin Enterprises	114,410,264	Low
8.	MOYO896/WRKS/24-25-00022	Design, supply and installation of micro-scale irrigation for Mr. Alfred Amuli, Mr. Nassur Nyadru, Ms. Regina Kojoki, Mr. Alex Tiuzi, Mr. Alberto Vundru in Moyo District.	Request for Quotation	Hizmet Services Limited	101,501,360	Medium
9.	MOYO896/WRKS/24-25-00021	Construction of Moyo Town Market boundary wall in Moyo Town Council under USMID at Moyo District.	Request for Quotation	Desert Breeze Hotel Limited	91,110,000	Medium
10.	MOYO896/SRVCS/24-25-00017	Hydro-geological survey (siting, design and supervision) of drilling of seven boreholes in Moyo District under UGIFT in Water Sector.	Direct procurement	Rok Technical Services Limited	13,994,800	Medium
	Total				**2,191,306,418**	

Appendix II: 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.

Risk	Description
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 III: Moyo DLG Consolidated Disposal Plan for FY 2024/2025

No.	Asset to be disposed of	Reference number in the asset register where applicable	Quantity and unit of measure	Value given by the Board of Survey where applicable	Method of disposal	Period within which the disposal should take place			
1.	Jialing motorcycle	Reg. No. UG2114R Eng. No. 156FMI-2008000944 Chassis No. LAAAJKJG580001239	01 Piece	UGX. 400,000	Public bidding	Q1	Q2	Q3	Q4
2.	Yamaha motorcycle	Reg. No. LG0050-33 Eng. No E3D7E-019630 Chassis. No. LBPKE29090033710	01 Piece	UGX. 400,000	Public bidding	Q1	Q2	Q3	Q4
3.	HONDA motorcycle	Reg. No. LG0033-33 Eng. No. WH156FMI-207E74127 Chassis No. LW3PCJIF571056623	01 Piece	UGX. 300,000	Public bidding	Q1	Q2	Q3	Q4
4.	Yamaha motorcycle	Reg. No. LG0054-33 Eng. No. E3D7E019610 Chassis No. LBPKE129490033709	01 Piece	By weight @ UGX. 2,000 per Kg	Public bidding	Q1	Q2	Q3	Q4
5.	Yamaha motorcycle	Reg. No. UDA152Y Eng. No. 3TT-197373 Chassis No. DE02X-074624	01 Piece	UGX. 400,000	Public bidding	Q1	Q2	Q3	Q4

No.	Asset to be disposed of	Reference number in the asset register where applicable	Quantity and unit of measure	Value given by the Board of Survey where applicable	Method of disposal	Period within which the disposal should take place			
6.	Jialing motorcycle	Reg. No. UG1314R Eng. No. 156FMI-2008000983 Chassis No. LAAAJKJG880001493	01 Piece	By weight @ UGX. 2,000 per Kg	Public bidding	Q1	Q2	Q3	Q4
7.	Yamaha motorcycle	Reg. No. UDA448U Eng. No. 3TT163747 Chassis No. DE02X-04100	01 Piece	By weight @ UGX. 2,000 per Kg	Public bidding	Q1	Q2	Q3	Q4
8.	Yamaha motorcycle	Eng. No. 3TS 060831 Chassis No. DE02X-028018	01 Piece	UGX. 200,000	Public bidding	Q1	Q2	Q3	Q4
9.	Jialing motorcycle	Reg. No. UG2075R Eng. No. 156FMI-2008000873 Chassis No. LAAAJKJG0050001435	01 Piece	By weight @ UGX. 2,000 per Kg	Public bidding	Q1	Q2	Q3	Q4
10.	Jincieng motorcycle	Reg. No. LG0005-081 Eng. No. Missing Chassis No. LJCJCJLS2CS000222	01 Piece	UGX. 100,000	Public bidding	Q1	Q2	Q3	Q4
11.	Yamaha motorcycle	Reg. No. LG0053-33 Chassis No. LBPKE129490033774 Eng. No. E3D73-019698	01 Piece	By weight @ UGX. 2,000 per Kg	Public bidding	Q1	Q2	Q3	Q4
12.	Jialing motorcycle	Reg. No. UG2824R Eng. No. JL156FMI-308A314768 Chassis No. LAAAJKJG980006234	01 Piece	UGX. 400,000	Public bidding	Q1	Q2	Q3	Q4
13.	Hydro Form machine		01 Piece	UGX. 3,000,000	Public bidding	Q1	Q2	Q3	Q4
14.	Ford Ranger Double Cabin Pick-Up Truck	Reg. No. UG0206Z Eng. No. WLAT-148257 Chassis No. MNBBSFE805W419587	01 Piece	UGX. 5,000,000	Public bidding	Q1	Q2	Q3	Q4

No.	Asset to be disposed of	Reference number in the asset register where applicable	Quantity and unit of measure	Value given by the Board of Survey where applicable	Method of disposal	Period within which the disposal should take place			
15.	Ford Ranger Double Cabin Pick-Up Truck	Reg. No. UG2936R Eng. No. WLAT-1102324 Chassis No. MNBUSFE40AW813305	01 Piece	UGX. 4,500,000	Public bidding	Q1	Q2	Q3	Q4
16.	CATCS431B Vibro Roller	Reg. No. LG0040-33 Eng. No. U4215234 Chassis No. 1XF00076	01 Piece	UGX. 16,000,000	Public bidding	Q1	Q2	Q3	Q4
17.	TATA TELECOLINE Double Cabin Pick-Up Truck	Reg. No. UG1444A Eng. No. *Missing* Chassis No. MAT37405729R16095	01 Piece	UGX. 1,500,000	Public bidding	Q1	Q2	Q3	Q4
18.	JMC Double Cabin Pick-Up Truck	Reg. No. LG0003-081 Eng. No. C3039294 Chassis No. BAC62850	01 Piece	UGX. 4,000,000	Public bidding	Q1	Q2	Q3	Q4
19.	Mitsubishi L200 Double Cabin Pick-Up Truck	Reg. No. UG3210R Eng. No. 4D56UAC5607 Chassis No. MMBJNKL30GH024364	01 Piece	UGX. 20,000,000	Public bidding	Q1	Q2	Q3	Q4
20.	Mitsubishi L200 Double Cabin Pick-Up Truck	Reg. No. LG0028-081 Chassis No. MMBJNKB70ED013618 Eng. No. 4M40UAD7511	01 Piece	UGX. 18,000,000	Public bidding	Q1	Q2	Q3	Q4
21.	Yamaha motorcycle	Reg. No. LG0014-33 Eng. No. 3HA-0095680 Chassis No. 3HA-0095322	01 Piece	By weight @ UGX. 2,000 per Kg	Public bidding	Q1	Q2	Q3	Q4
22.	Toyota Hilux Double Cabin Pick-Up Truck	Chassis No. LN106-0058035 Eng. No. 3L-2698369 Reg. No. LG0048-33	01 Piece	UGX. 9,000,000	Public bidding	Q1	Q2	Q3	Q4

No.	Asset to be disposed of	Reference number in the asset register where applicable	Quantity and unit of measure	Value given by the Board of Survey where applicable	Method of disposal	Period within which the disposal should take place			
23.	Honda Motorcycle	Reg. No. LG0031-33 Eng. No. WH156FMI-207E74237 Chassis No. LW3PCJIF571056444	01 Piece	UGX. 350,000	Public bidding	Q1	Q2	Q3	Q4
24.	Yamaha motorcycle	Reg. No. UDA444W Chassis No. DE02X-040764 Eng. No. 3TT-163528	01 Piece	UGX. 400,000	Public bidding	Q1	Q2	Q3	Q4
25.	Yamaha motorcycle	Reg. No. LG0057-33 Eng. No. 3HA-112974 Chassis No. 3HA-0113094	01 Piece	By weight @ UGX. 2,000 per Kg	Public bidding	Q1	Q2	Q3	Q4
26.	TATA TELECOLINE Double Cabin Pick-Up Truck	Reg. No. UG1443A Eng. No. Missing Chassis No. MAT37405729R15968	01 Piece	UGX. 1,500,000	Public bidding	Q1	Q2	Q3	Q4
27.	TATA TELECOLINE Double Cabin Pick-Up Truck	Reg. No. UG1131A Eng. No. Missing Chassis No. MAT37405729R10764	01 Piece	UGX. 2,000,000	Public bidding	Q1	Q2	Q3	Q4
28.	Tractor discs	None	01 Piece	UGX. 800,000	Public bidding	Q1	Q2	Q3	Q4
29.	Salister Petter Engine Diesel 2 Cylinder	Eng. No. 24LA 203 30011 Chassis No. R34 TR2 451	01 Piece	UGX. 450,000	Public bidding	Q1	Q2	Q3	Q4
30.	Salister Petter Engine Diesel 2 Cylinder	Eng. No. 17LA 203 30011 Chassis No. R170 TS2 451	01 Piece	UGX. 450,000	Public bidding	Q1	Q2	Q3	Q4
31.	Salister Engine Diesel 2 Cylinder	Eng. No. Missing Chassis No. 3606172LT1A023	01 Piece	UGX. 450,000	Public bidding	Q1	Q2	Q3	Q4
32.	Salister Petter Engine Diesel 3 Cylinder	Eng. No. 24LA 202 30011 Chassis No. R25 TS3 451	01 Piece	UGX. 700,000	Public bidding	Q1	Q2	Q3	Q4

No.	Asset to be disposed of	Reference number in the asset register where applicable	Quantity and unit of measure	Value given by the Board of Survey where applicable	Method of disposal	Period within which the disposal should take place			
33.	Salister Petter Engine Diesel 1 Cylinder	Eng. No. Missing Chassis No. R759 TS1 4416	01 Piece	UGX. 200,000	Public bidding	Q1	Q2	Q3	Q4
34.	Electric motors- 3 Phase	None	02 Pieces	UGX. 900,000	Public bidding	Q1	Q2	Q3	Q4
35.	BMK80 motorcycle	Reg. No. UG2953M Eng. No. 1PE47FME05000220 Chassis No. LY4YXAE095T000200	01 Piece	UGX. 300,000	Public bidding	Q1	Q2	Q3	Q4
36.	Jialing motorcycle	Reg. No. UG2008M Eng. No. JL156FMI-3-2003001863 Chassis No. LAAAJKJG730000943	01 Piece	UGX. 350,000	Public bidding	Q1	Q2	Q3	Q4
37.	Printer Canon	Not Engraved (CAO's Reception)	01 Piece	Highest bidder	Public bidding	Q1	Q2	Q3	Q4
38.	Printer HP LaserJet	CNM1H22686	01 Piece	Highest bidder	Public bidding	Q1	Q2	Q3	Q4
39.	Dell computer system, Minus Keyboard	Not engraved (Chief Administrative Officer's Reception)	01 Piece	Highest bidder	Public bidding	Q1	Q2	Q3	Q4
40.	Printer HP	SDP/MOY	01 Piece	Highest bidder	Public bidding	Q1	Q2	Q3	Q4
41.	CPU -Dell	MDLG/9th EDF-SDP/10/C002	01 Piece	Highest bidder	Public bidding	Q1	Q2	Q3	Q4
42.	Monitor -Dell	Not Engraved (Chairman PAC)	01 Piece	Highest bidder	Public bidding	Q1	Q2	Q3	Q4
43.	Canon Image Runner	MDLG FY 2012-2013 EQUALISATION GRANT	01 Piece	Highest bidder	Public bidding	Q1	Q2	Q3	Q4
44.	HP Laser Jet Prom	Not engraved (Clerk to Council)	01 Piece	Highest bidder	Public bidding	Q1	Q2	Q3	Q4

No.	Asset to be disposed of	Reference number in the asset register where applicable	Quantity and unit of measure	Value given by the Board of Survey where applicable	Method of disposal	Period within which the disposal should take place			
45.	Compaq Computer System	Not engraved (Entomologist)	01 Piece	Highest bidder	Public bidding	Q1	Q2	Q3	Q4
46.	HP LaserJet Printer	SXPO1/35	01 Piece	Highest bidder	Public bidding	Q1	Q2	Q3	Q4
47.	Monitor -Dell	MDLG/9THEDF-SDP/10/C001	01 Piece	Highest bidder	Public bidding	Q1	Q2	Q3	Q4
48.	Keyboard Dell	MDLG/9THEDF-SDP/10/C002	01 Piece	Highest bidder	Public bidding	Q1	Q2	Q3	Q4
49.	Photocopier Kyocera	Not engraved (Stores)	01 Piece	Highest bidder	Public bidding	Q1	Q2	Q3	Q4
50.	Photocopier Kyocera	Not engraved (Stores)	01 Piece	Highest bidder	Public bidding	Q1	Q2	Q3	Q4
51.	Desktop - Acer	MDLG/LGDP/MN-008	01 Piece	Highest bidder	Public bidding	Q1	Q2	Q3	Q4
52.	Printer LaserJet C4127A	Not engraved (Stores)	01 Piece	Highest bidder	Public bidding	Q1	Q2	Q3	Q4
53.	Desktop & CPU E-Pro	MDLG 85-DSC-01 FY 2004-05 LGDP II	01 Piece	Highest bidder	Public bidding	Q1	Q2	Q3	Q4
54.	Printer HP LaserJet 1200	NPGIII/NSADP/011	01 Piece	Highest bidder	Public bidding	Q1	Q2	Q3	Q4
55.	Printer HP LaserJet 2420 dn	Not engraved (Stores)	01 Piece	Highest bidder	Public bidding	Q1	Q2	Q3	Q4
56.	Router machine for internet	Not engraved (Moyo General Hospital)	01 Piece	Highest bidder	Public bidding	Q1	Q2	Q3	Q4
57.	Metallic culvert	Not engraved (Works & Engineering Yard)	01 Piece	By weight @ UGX. 200 per Kg	Public bidding	Q1	Q2	Q3	Q4
58.	Plastic Water Tank 10,000 litres	Not engraved (Moyo General Hospital)	02 Pieces	By weight @ UGX. 200 per Kg	Public bidding	Q1	Q2	Q3	Q4
59.	Wall clock	OPM/MOY/HP	01 Piece	Highest bidder	Public bidding	Q1	Q2	Q3	Q4

No.	Asset to be disposed of	Reference number in the asset register where applicable	Quantity and unit of measure	Value given by the Board of Survey where applicable	Method of disposal	Period within which the disposal should take place			
60.	Assorted furniture	Not engraved (various departments)	Assorted	Highest bidder	Public bidding	Q1	Q2	Q3	Q4
61.	Sofa sets	Not engraved (various departments)	02 sets	Highest bidder	Public bidding	Q1	Q2	Q3	Q4
62.	Solar batteries	Not engraved (Education & Sports; and Veterinary Office)	04 Pieces	Safe disposal	Public bidding	Q1	Q2	Q3	Q4
63.	Metallic file cabinets	Not engraved (various departments)	Lump sum	UGX. 20,000 each	Public bidding	Q1	Q2	Q3	Q4
64.	Scrap of fridge	Not engraved (Moyo General Hospital)	02 Pieces	UGX. 10,000 each	Public Bidding	Q1	Q2	Q3	Q4