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

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

JUNE 2026

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**ACRONYMS**

| | |
|---|---|
| DLG | District Local Government |
| ESHS | Environment, Social, Health and Safety Safeguards |
| 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 Nwoya District Local Government for the financial year 2024/2025 and reviewed 10 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 audit period.

From the findings of the procurement and disposal audit, the performance of Nwoya District Local Government for FY 2024/2025 was **moderately satisfactory** with an overall weighted average risk rating of **38.6%**. The risk rating was weighted to determine the overall risk level of the Entity as detailed in Chapter 3 of the audit report.

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

1. Failure to implement 57.14% (eight out of 14) recommendations contained in the PPDA FY 2023/2024 Report, contrary to Section 10 (1) (a) of the PPDA Act, Cap. 205. This reflected a systemic weakness in internal controls, exposing the Entity to a high risk of recurring procurement irregularities.

2. Non-disposal of unserviceable assets contrary to Regulation 2 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023. Delayed disposal erodes the residual value of the unserviceable assets, leading to a total loss of potential disposal revenue for the Entity.

3. An implementation rate of 156% of the procurement plan occurred due to executing unplanned procurements worth UGX 3,688,401,651, contrary to Section 60 (2) (d) and (10) of the PPDA Act, Cap. 205. This exposed the Entity to heightened risks of ad-hoc spending, diversion of funds from critical planned/budgeted projects, accumulation of domestic arrears and a failure to achieve value for money due to uncoordinated procurement processes.

4. User Departments failed to attach essential specifications, drawings, and Bills of Quantities to Form 5 requisitions of eight procurements worth UGX. 1,149,661,935, contrary to Regulation 3 (2) (a) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023. This anomaly causes unnecessary procurement delays and poses a risk of cost variations.

5. Evaluation Committees adjusted/altered the evaluation criteria requirements in three procurements worth UGX. 468,178,804, contrary to Regulation 5 of the PPDA (Evaluation) Regulations, 2023. This exposed the Entity to the risk of contracting unqualified firms with no proven capacity and eligibility to execute the projects.

6. The Accounting Officer signed the contract for the low-cost sealing of the Anaka – Amuru T/C Road worth UGX. 335,164,211 with an unauthorized provider representative, Mr. Ivan Ocen in direct contradiction to the Powers of Attorney granted exclusively to Mrs. Judith Akwang on behalf of Bosceno Enterprises Ltd. This was a red flag for potential fraud and nullified the contract signed between the Entity and the unauthorized individual (Mr. Ivan Ocen).

7. Open-ended requirements within the contract documents of six procurements worth UGX. 694,967,724, specifically regarding blank insurance clauses and deficient liquidated damages provisions, contrary to Regulation 9 (1) (a) of the PPDA (Contracts) Regulations 2023. This exposed the Entity to full legal liability as a de facto insurer for all costs related to works, materials, equipment, property damage and personal injury, while simultaneously rendering the recovery of funds to finish pending works nearly impossible in the event of site abandonment.

8. Absence of contract management documentation in eight procurements worth UGX. 2,009,630,558, contrary to Section 33 (o) of the PPDA Act, Cap. 205. This created a vacuum in contract management, making it impossible to demonstrate accountability and transparency.

9. The Contracts Committee was under-constituted with only three members, contrary to Section 29 (1) of the PPDA Act, Cap. 205. While three members satisfy the legal quorum, operating without a full five-member committee leaves no margin for administrative flexibility, meaning the absence or conflict of interest of just a single member out of the current three, would instantly paralyze the procurement approval process and delay projects.

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

1. The Accounting Officer should:
   i) Establish an internal tracking mechanism i.e., the Internal Audit Unit should be tasked with conducting monthly reviews of the Entity's Action Plan to verify the actual achievement of milestones, in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205. The key stakeholders (Head, Procurement and Disposal Unit, Contracts Committee and Heads of the User Department) should be held personally accountable if the agreed-upon deadlines in the Entity's Action Plan are breached.
   ii) Conduct a comprehensive investigation into the breach of procurement planning and the resulting budget indiscipline where an unbudgeted expenditure of UGX. 3,688,401,651 was spent on off-procurement plan projects. The investigation must explicitly clarify the source of funding, the circumstances that necessitated the bypass of the approved procurement plan, and why these high-priority items were omitted during the initial planning phase. Where abuse of office or negligence is established, the relevant officers must be held liable for violating Section 60 (2) (d) of the PPDA Act, Cap. 205, in order to deter future non-compliance.
   iii) Reject and defer the approval of procurement requisitions until all the technical specifications, BoQs and drawings, are finalized and attached to the Form 5s in strict compliance with Regulation 3 (2) (a) the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.
   iv) Immediately request the company (Bosceno Enterprises Ltd.) to issue an "Act of Affirmation" to validate Mr. Ivan Ocen's signature in the contract signed with Nwoya District Local Government for the low-cost sealing of the Anaka – Amuru T/C Road worth UGX. 335,164,211.
   v) Follow up on the approval of Ms. Hilder Akech and also nominate one staff member to the Permanent Secretary/ Secretary to the Treasury for approval as the fourth and fifth members of the Contracts Committee respectively, in accordance with Section 29 (2) and Schedule 4 of the PPDA Act, Cap. 205.

2. The Head Procurement and Disposal Unit should:
   i) Prioritize the preparation of a disposal plan for all items identified in the August 2025 Board of Survey Report, in accordance with Regulation 2 (2) of the PPDA (Disposal of Public Assets) Regulations, 2023.
   ii) Reject procurement requisitions that are not strictly derived from the Entity's approved procurement plan as required under Section 60 (10) of the PPDA Act, Cap. 205. Any necessary changes should be handled through formal amendment of the procurement plan that should be approved by the Contracts Committee in accordance with Regulation 5 of the PPDA (Procurement Planning) Regulations, 2023.
   iii) Implement a mandatory contract signing checklist that requires the attachment and verification of the person granted the Powers of Attorney before the Accounting Officer signs the contract, in compliance with Regulation 10 (1) of the PPDA (Contracts) Regulations 2023.

3. The Contracts Committee should:
   i) Reject flawed evaluation reports in accordance with Section 30 (g) of the PPDA Act, Cap. 205.
   ii) Adopt a mandatory checklist for draft contracts submitted by the Procurement and Disposal Unit to verify that all Special Conditions of Contract are complete and aligned with the bidding document requirements, prior to approval in accordance with Section 30 (e) of the PPDA Act, Cap. 205.

4. Evaluation Committees should strictly adhere to the evaluation criteria specified in the bidding documents in accordance with Regulation 5 of the PPDA (Evaluation) Regulations, 2023.

5. Contract Managers should within 14 days compile and submit all missing contract management documentation to the PDU for filing in the respective procurement action files, in compliance with Section 33 (o) of the PPDA Act, Cap. 205. Going forward, all procurement action files should be updated concurrently rather than retrospectively

Nwoya DLG should implement the recommended action plan on Pages **29-31** of this report.

# CHAPTER ONE: INTRODUCTION

## 1.1 Background

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a compliance inspection of Nwoya District Local Government for the financial year 2024/2025 and reviewed 10 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 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 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) requirements where applicable.

## 1.3 Structure of the Entity

Nwoya District Local Government was established by an Act of Parliament and began functioning in July 2010. Prior to that date, it was part of Amuru District found in the Acholi sub-region. Nwoya District comprises several Local Governments and Administrative units. At the county level, the district is split into Nwoya East and Nwoya County, which together contain a total of 11 sub-counties, three town councils, 95 parishes/wards, and 128 villages/zones.

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 Nwoya District Local Government during the financial year under review was Ms. Nantume Janepher Egunyu, 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:

| No | Name | Job Title | Position on Contracts Committee | Appointment Date |
|---|---|---|---|---|
| 1. | Mr. Justin Tabu | Senior Agricultural Engineer | Chairperson | 15th September 2023 |

| No | Name | Job Title | Position on Contracts Committee | Appointment Date |
|---|---|---|---|---|
| 2. | Mr. Gerald Kyobe Balitte | Principal Assistant Secretary | Secretary | 28th May, 2024 |
| 3. | Ms. Harriet Achola | Inspector of Schools | Member | 15th September 2023 |
| 4. | Mr. Hilder Akech | Tourism Officer | Member | 22nd March 2023 |

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. Jane Achiro, the Senior Procurement Officer.

### 1.4 Compliance inspection scope

The compliance inspection involved a review of the procurement process, disposal process, general compliance issues and contract implementation of 10 transactions under financial year 2024/2025 (***Appendix 1***).

### 1.5 Methodology

On 4th March 2026, the Entity was notified about the compliance inspection exercise. A sample of 10 procurement transactions conducted in the financial year 2024/2025 was selected based on stratified random sampling. A compliance inspection launch meeting was held on 31st March 2026 between the PPDA team and the Entity's officials.

Two 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 PPDA team met with various stakeholders to discuss and obtain clarifications on some of the preliminary findings. A debrief meeting was held on 21st April 2026 between the PPDA team and the Entity's officials. A management letter was issued to the Entity for management's response on 11th May 2026 and the Entity's responses to the issues raised were received on 25th 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 TWO: 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 57.14% of the PPDA audit recommendations of FY 2023/24

Section 10 (1) (a) of the PPDA Act, Cap. 205 states 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, as may be necessary in the circumstances, to rectify the breach."*

Of the 14 recommendations issued in the PPDA FY 2023/24 Compliance Inspection Report, the Entity fully implemented only six (42.86%) recommendations. The remaining 57.14% of the audit recommendations were outstanding, with four (28.57%) partially implemented and four (28.57%) not implemented. This failure to fully address audit recommendations suggested a combination of administrative oversight and a breakdown in governance.

Table 1 below details the FY 2023/24 PPDA audit recommendations, assigned Action Officers, the implementation status and management responses.

**Table 1: Status of implementation of FY 2023/24 PPDA audit recommendations**

| Responsible Officer | PPDA Audit Recommendations | Status of implementation | Management Response | | |
|---|---|---|---|---|---|
| | | | ***Responsible Person*** | ***Action Required*** | ***Time Frame (start date to end date)*** |
| Accounting Officer | 1. Upon valuation of the assets by the Chief Mechanical Engineer or any other competent authority, dispose of obsolete assets as per the recommendations of the Board of Survey Report of the financial year 2023/2024, and proceed with the requirements of Regulation 3 (1-4) of the PPDA (Disposal of Public Assets) Regulations, 2023. | Not implemented. | *Accounting Officer* | *Handover the asset valuation report to the PDU to prepare the disposal plan.* | *Within seven days.* |

| Responsible Officer | PPDA Audit Recommendations | Status of implementation | Management Response | | |
|---|---|---|---|---|---|
| | | | ***Responsible Person*** | ***Action Required*** | ***Time Frame (start date to end date)*** |
| | 2. Ensure that the loss of the two motorcycles (i.e., motorcycle UG 05942 and motorcycle Yamaha UG 22415) are accounted for by the responsible staff and reported to the police. Going forward, put in place control measures to safeguard Entity's assets to avoid similar occurrences in the future. | Not implemented. | *Accounting Officer* | *Write a letter directing the staff who lost the motorcycles to report the matter to the Uganda Police in case they were never reported.* | *Within seven days.* |
| | 3. Desist from approving procurement requisitions for procurements not on the procurement plan, as per Section 60 (10) of the PPDA Act, Cap. 205, unless in case of an emergency. In case of new activities identified and approved, the procurement plan should be updated and approved accordingly in | Not implemented. | *Accounting Officer* | *Write a letter to the User Departments highlighting reasons as to why procurement requisitions will not be approved if not on the procurement plan.* | *Immediately for each ongoing procurement and in the subsequent financial year.* |

| Responsible Officer | PPDA Audit Recommendations | Status of implementation | Management Response | | |
|---|---|---|---|---|---|
| | | | ***Responsible Person*** | ***Action Required*** | ***Time Frame (start date to end date)*** |
| | accordance with Regulation 4 of the PPDA (Procurement Planning) Regulations, 2023. | | | | |
| Procurement and Disposal Unit | 1. Prepare an annual disposal plan for the Entity and submit a copy to the Authority as required under Regulation 2 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023 to commence the disposal process of the assets. | Not implemented. | *Head Procurement and Disposal Unit* | *Prepare a disposal plan for financial year 2026/2027 and have it approved by the Contracts Committee and the District Council.* | *1st June 2026 - 30th June 2026.* |
| | 2. Review bid evaluation reports for accuracy and objectiveness of the contract award recommendations before presenting them to the Contracts Committee for review and approval. This is required under Regulation 12 (4) of the PPDA (Evaluation) Regulations, 2023, so that the | Partially implemented. | *Head Procurement and Disposal Unit* | *Review evaluation reports to check if the Authority's concerns are addressed.* | *1st June 2026 – onwards.* |

| Responsible Officer | PPDA Audit Recommendations | Status of implementation | Management Response | | |
|---|---|---|---|---|---|
| | | | *Responsible Person* | *Action Required* | *Time Frame (start date to end date)* |
| | Entity contracts capable and reliable providers. | | | | |
| | 3. Maintain an up-to-date record of all the procurement transactions as required by Section 33 (o) of the PPDA Act, Cap. 205. | Partially implemented. | *Head Procurement and Disposal Unit* | *Update the procurement files with all the required information expected to be on the files.* | *Throughout the financial year.* |
| Evaluation Committees | Evaluate bidders without changing the evaluation criteria i.e., evaluate bids in adherence to the evaluation criteria as stated in the bidding documents issued to bidders to determine their responsiveness based on the contents of a bid. The ensuing must be implemented in compliance with the requirements of Regulations 5 (l-2) and 18 (l-4) of the PPDA (Evaluation) Regulations, 2023. | Partially implemented. | *Head Procurement and Disposal Unit* | *Review the evaluation reports to check if the Authority's concerns are addressed.* | *25th May – onwards.* |
| User Departments | Avoid delays in submitting to the PDU, the drawings, BoQs and other technical requirements that form part of the bidding document requirements in accordance with | Partially implemented. | *User Departments* | *Prepare complete bills of quantities and drawings in advance and submit them to the PDU to avoid delays.* | *When procurement requests are raised.* |

| Responsible Officer | PPDA Audit Recommendations | Status of implementation | Management Response | | |
|---|---|---|---|---|---|
| | | | *Responsible Person* | *Action Required* | *Time Frame (start date to end date)* |
| | Regulation 3 (2) (a) of the PPDA (Rules and Methods of Procurement of Supplies, Works and Non-Consultancy Services). | | | | |

**Implication**
The failure to fully implement the Authority's recommendations reflects a systemic weakness in internal controls, exposing the Entity to a high risk of recurring procurement irregularities.

**Management Response**
*As an Entity, we have come up with a time bound Action Plan to resolve the eight outstanding PPDA recommendations of financial year 2023/2024 as indicted in our response above.*

**Authority's comment**
Management's acceptance of the findings was acknowledged and we noted the formulation of a time-bound Action Plan to address the remaining eight (57.14%) outstanding recommendations from the FY 2023/2024 PPDA Compliance Inspection Report. While the commitment to rectify these issues was a positive step;

- The root-cause solutions were not fully addressed in the Action Plan, for example, implementing a rigorous training or pre-checking mechanism to ensure User Departments submit compliant requisitions in the first place; and
- The systemic actions were not included in the Action Plan, for example, investigating asset losses immediately upon occurrence, not years later during an audit cycle.

**Recommendations**
In accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205, the Accounting Officer should:

1. Refine the Entity's Action Plan to include root-cause solutions and systemic actions to prevent future re-occurrences of non-compliance.
2. Establish an internal tracking mechanism i.e., the Internal Audit Unit should be tasked with conducting monthly reviews of the Entity's Action Plan to verify that the milestones (such as the handover of the assets valuation report and submission of police reports) are actually achieved.
3. Hold the key stakeholders (Head, PDU and Heads of the User Department) personally accountable if the agreed-upon deadlines in the Entity's Action Plan are breached.

### 2.1.2 Deficiencies in procurement planning and implementation
Section 60 (2) (d) of the PPDA Act, Cap. 205 provides that: *"A Procuring and Disposing Entity shall plan its procurement and disposal in a rational manner and, in particular, shall integrate its procurement budget with its expenditure programme."*

A comparative analysis between the approved procurement plan and the actual implementation monthly reports for financial year 2024/2025 revealed a disconnect in the district's planning process with an implementation rate of 156% as summarized in Table 2 below. This signaled that the procurement plan was treated as a static document rather than a dynamic management tool. Instead of serving as an active operational guide to steer the Entity's spending, the procurement plan remained unadjusted throughout the FY 2024/2025 period, failing to reflect changing budgetary realities and actual project implementation timelines.

**Table 2: Summary of Procurement Plan Implementation for FY 2024/25**

| Description | Amount (UGX) |
|---|---:|
| Total Procurement Plan Value | 4,638,981,392 |
| Total Actual Spend Value (Monthly Reports) | 7,238,732,992 |
| Procurement Plan Implementation Rate (%) | 156% |
| Shortfall (Variance) | (2,599,751,600) |
| Unimplemented Procurements Value | 380,609,452 |
| Unreported Procurements (to PPDA) Value | 214,900,000 |
| Off-Procurement Plan Value | 3,688,401,651 |

**Key Findings and Analysis:**

**i) Undermining the planning process (off-procurement plan spending)**

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

The Authority noted that the Entity implemented 20 procurements worth UGX. 3,688,401,651 outside the procurement plan as detailed in Table 3 below. This suggested that the district prioritized emergency or ad-hoc projects over those legally approved in the financial year 2024/2025. This rendered the original procurement plan redundant and bypassed the prioritization initially approved by the District Council.

**Table 3: Procurements conducted outside the procurement plan**

| No. | Subject of Procurement | Contract Amount (UGX) | Contract Award Month |
|---|---|---:|---|
| 1. | Completion of construction of Got Apwoyo Seed Secondary School. | 1,655,179,514 | November 2024 |
| 2. | Supply of assorted tree seedlings, beehives & mark stones for restoration of Kinanga wetland in Purongo Town Council. | 29,750,000 | December 2024 |
| 3. | Construction of Phase I Community Hall at Koch Goma Sub-County. | 19,696,400 | December 2024 |
| 4. | Construction of OPD at Lungulu Health Centre III. | 96,339,990 | December 2024 |
| 5. | Replacement of floor tiles with terrazzo in Engineering Block at the District HQ. | 79,740,150 | December 2024 |
| 6. | Construction of one block of 2-stances drainable latrine with urinal at Alokolum Gok Primary School. | 18,580,000 | March 2025 |
| 7. | Supply and installation of solar lighting at Got Apwoyo Health Centre III. | 27,510,000 | March 2025 |

| No. | Subject of Procurement | Contract Amount (UGX) | Contract Award Month |
|---|---|---|---|
| 8. | Construction of veterinary laboratory in Production Department at the District Head Quarters. | 91,910,790 | March 2025 |
| 9. | Renovation of one block of 4-units staff house at Got Ngur Primary School & one block of 2-classrooms at Bwobomanam Primary School. | 147,242,015 | March 2025 |
| 10. | Supply and installation of solar batteries at Koch Lii Health Centre III and Paminyai Sub-County Headquarters. | 16,815,000 | March 2025 |
| 11. | Renovation of one block of 2 classrooms with office at Lebngec Primary School. | 64,901,180 | May 2025 |
| 12. | Construction of one block of 5 stances drainable latrine with urinal at Lila Primary School. | 34,851,250 | May 2025 |
| 13. | Construction of one block of 5 stances drainable latrine with urinal at St. Luke Te-Olam Primary School. | 34,701,000 | May 2025 |
| 14. | Renovation of one block of 2 classrooms with office at Koch Laminlatoo Primary School. | 69,976,950 | May 2025 |
| 15. | Design, supply and installation of micro-scale irrigation systems to farmers in Nwoya DLG | 1,032,155,412 | May 2025 |
| 16. | Supply and delivery of ICT equipment, science kits and chemical reagents for Got Apwoyo Seed school Lot 1. | 148,750,000 | May 2025 |
| 17. | Supply and delivery of ICT equipment, science kits and chemical reagents for Got Apwoyo Seed school Lot 2 | 52,653,000 | May 2025 |
| 18. | Extension and rehabilitation of solar powered motorized borehole water system at Otenga village. | 39,471,000 | May 2025 |
| 19. | Construction of one block of 2 stances drainable latrine with urinal at Alokolum Gok Primary School. | 18,580,000 | May 2025 |
| 20. | Wiring and electrical installation at Koch Goma Health Centre III staff house. | 9,598,000 | May 2025 |
| **Total** | | **3,688,401,651** | |

**Implication**

Executing procurements outside the procurement plan exposed the Entity to heightened risks of ad-hoc spending, diversion of funds from critical budgeted projects, accumulation of domestic arrears, and a failure to achieve value for money due to rushed or uncoordinated procurement processes.

**Management Response**

*It is true that the procurements summarized in Table 3 above were not on the initial approved procurement plan, but these were later included in the updated procurement plan, only that the PDU did not submit it to the Authority.*

**Authority's comment**
Management's response was noted. However, the updated procurement plan was only submitted to the Authority on 25th May 2026 (approximately 11 months after the end of the financial year 2024/25-under review and this was as a result of the compliance inspection exercise undertaken by the Authority in March 2026). Furthermore, Management failed to provide evidence that the amendment to the procurement plan was formally approved by the Contracts Committee and subsequently, submitted to the Permanent Secretary/Secretary to the Treasury (PS/ST) as required under Regulation 5 of the PPDA (Procurement Planning) Regulations, 2023 and Section 60 (8) of the PPDA Act, Cap. 205 respectively. Therefore, the finding was maintained.

**Recommendations**
The Accounting Officer should:
1. Conduct a comprehensive investigation into the breach of procurement planning and the resulting budget indiscipline where an unbudgeted expenditure of UGX. 3,688,401,651 was spent on off-procurement plan projects. The investigation must explicitly clarify the source of funding, the circumstances that necessitated the bypass of the approved procurement plan, and why these high-priority items were omitted during the initial planning phase. Where abuse of office or negligence is established, the relevant officers must be held liable for violating Section 60 (2) (d) of the PPDA Act, Cap. 205, in order to deter future non-compliance.
2. Direct that all future procurements are strictly derived from the Entity's approved procurement plan as required under Section 60 (10) of the PPDA Act, Cap. 205. Any necessary changes should be handled through formal amendment of the procurement plan that should be approved by the Contracts Committee in accordance with Regulation 5 of the PPDA (Procurement Planning) Regulations, 2023.
3. Notify the PS/ST and the Authority of any changes made to its procurement plan and submit the updated and approved procurement plan to the Authority in accordance with Section 60 (8) of the PPDA Act, Cap. 205.

**ii) Unimplemented planned procurements**
Section 60 (2) (d) of the PPDA Act, Cap 205 requires Entities to adopt rational planning for all procurement and disposal activities, ensuring that procurement budgets are fully integrated into the Entity's expenditure programmes.

The Authority noted that the Entity failed to implement 10 planned procurements worth UGX. 380,609,452 in Table 4 below, due to likely diversion of funds to unplanned procurements in Table 3 above.

**Table 4: Unimplemented planned procurements**

| No. | Subject of Procurement | Amount (UGX) |
|---|---|---:|
| 1. | Hire of road equipment. | 120,000,000 |
| 2. | Supply of small office equipment and cleaning materials. | 76,400,000 |
| 3. | Supply of assorted executive office furniture and fittings. | 57,092,821 |
| 4. | Construction of Anaka T/C Office Block. | 50,000,000 |
| 5. | Servicing and repair of other equipment and properties. | 32,000,000 |
| 6. | Physical planning of Olwiyo Trading Centre. | 18,328,631 |
| 7. | Draining and emptying of latrines. | 13,000,000 |
| 8. | Supply of food items to Anaka General Hospital. | 5,356,000 |

| No. | Subject of Procurement | Amount (UGX) |
|---|---|---|
| 9. | Supply of laboratory equipment and services at Anaka General Hospital. | 4,232,000 |
| 10. | Management of milk coolant house in Purongo T/C (UGX. 350,000 per month for 12 months). | 4,200,000 |
| | **Total** | **380,609,452** |

**Implication**

Non-implementation of planned procurements directly undermined the Entity's ability to fulfill its mandate and deliver services to the public.

**Management Response**

*A number of these procurements were carried out by the User Departments such as, Anaka Hospital and Purongo Sub-County, but not reported to the PDU. While others such as, the construction of Anaka TC Office block and hire of road equipment were not handled because the finances were not realized. For the physical planning of Olwiyo Trading Centre, the Physical Planner did it on his own. These procurements that were implemented by the User Departments were never initiated and brought to the PDU.*

**Authority's comment**

Management's response was noted. However, the explanation provided confirmed a severe breakdown in internal controls, procurement oversight and financial discipline. The procurement of goods, works, or services outside the mandate of the Procurement and Disposal Unit (PDU) constituted a direct violation of Section 33 (a) of the PPDA Act, Cap. 205 which states that: *"A Procurement and Disposal Unit shall manage all procurement or disposal activities of the Procuring and Disposing Entity except adjudication and the award of contracts."* Therefore, the User Departments' bypass of the PDU to execute procurements worth UGX. 210,609,452 completely undermined the integrity of the procurement process and exposed the Entity to immense risks of loss of value for money and financial misappropriation.

Regarding the projects halted due to unrealized funds (i.e., Anaka TC Office block estimated at UGX. 50 million and road equipment hire estimated at UGX. 120 million), Management failed to provide evidence of formal budget performance reports and an approved revised procurement plan demonstrating that these activities were officially deferred or cancelled.

**Recommendations**

The Accounting Officer should:

1. Immediately investigate all the User Department procurements listed in Table 4 above to verify whether value for money was achieved and take appropriate disciplinary action. The Heads of User Departments should be tasked to account for the expenditure in Table 4 above, failure of which should result in recovery of the funds.
2. Issue a strict directive to all User Departments reiterating that any procurement conducted outside the PDU is illegal, and the officers involved will be held personally liable for the expenditures in compliance with Section 33 (a) of the PPDA Act, Cap. 205.
3. Consider delegation of authority to User Departments to undertake micro procurements as per the thresholds prescribed in Guideline No.1 of 2025 (Thresholds for Procurement Methods) i.e., UGX. 20 million and below for works; and UGX. 10 million and below for supplies/consultancy/non-consultancy services. This should be done through issuance of formal written instruments of delegation to the Heads of User Departments, clearly outlining the thresholds, responsibilities, and reporting requirements for micro-

procurements in accordance with Regulation 22 (2) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services), Regulations, 2023.

**iii) Monthly reporting gaps**

Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023 provides that: *"A Procuring and Disposing Entity shall for each month, using the format of Form 2 of the Schedule, submit to the Authority, by the fifteenth day of the following month, a report on the procurement activities undertaken by the Procuring and Disposing Entity in the month which shall include information on the providers who undertook the procurement."*

The Authority noted that the Entity failed to report six procurements worth UGX. 212,500,000 in Table 5 below, to the Authority due to a breakdown in administrative oversight and procedural compliance.

**Table 5: Unreported procurements**

| No. | Subject of Procurement | Amount (UGX) |
|---|---|---|
| 1. | Supply of two maize milling machines with shelters. | 66,000,000 |
| 2. | Completion of Community Multi-Purpose Hall at Latoro Central. | 64,000,000 |
| 3. | Rehabilitation of 25 deep boreholes. | 56,500,000 |
| 4. | Development and protection of spring at Paminyai. | 15,000,000 |
| 5. | Construction of two Arsh Pits in Koch Goma T/C. | 5,000,000 |
| 6. | Renovation of Alero Sub-County Headquarters. | 6,000,000 |
| | **Total** | **212,500,000** |

**Implication**

Failure to report procurements worth UGX. 212,500,000 to the Authority created a total oversight blackout and a high-risk environment that enables unchecked corruption, collusion, or kickbacks.

**Management Response**

*The procurements were conducted by the communities in the different sub-counties using funds from Uganda Wildlife Authority revenue sharing, but the sub-counties did not submit the final reports to the PDU. Going forward, the PDU will follow up on such procurements and keep files in order to report them to the Authority.*

**Recommendation**

The Procurement and Disposal Unit should on a monthly basis liaise with the User Departments to report all procurements undertaken by the Entity, by the 15th day of the following month, in accordance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023.

### 2.1.3 Inadequate composition of the Contracts Committee

Section 29 (1) of the PPDA Act, Cap. 205 mandates the composition of the Contracts Committee to include five members i.e., the Chairperson, Secretary and a maximum of three other members as per Schedule 4 of the PPDA Act, Cap. 205.

The Authority noted that the Contracts Committee was under-constituted with only four members during the financial year 2024/2025 (see Appendix II). Furthermore, the vacancy gap on the Contracts Committee widened to two members in financial year 2025/2026 due to the expiration of Ms. Hilder Akech's appointment on 22nd March 2026 and a long-standing vacancy for the fifth member. This was attributed to a breakdown in administrative monitoring of expiry of the members' appointments and a lack of proactive succession planning.

**Implication**
While a membership of three satisfies the minimum requirement for a legal quorum, operating without the full five-member complement leaves no margin for administrative flexibility. The absence, conflict of interest, or sudden unavailability of a single member out of the three would instantly stall the committee's functionality, paralyzing the procurement approval process and causing severe delays in project implementation.

**Management Response**
*A letter dated 13th April 2026 was written to the Permanent Secretary/Secretary to the Treasury of the Ministry of Finance, Planning and Economic Development for reappointment of Ms. Hilder Akech to the Contracts Committee of Nwoya DLG. The second person is yet to be nominated and submitted to the PS/ST for approval.*

**Recommendation**
The Accounting Officer should follow up on the approval of Ms. Hilder Akech and also nominate one staff member to the Permanent Secretary/ Secretary to the Treasury for approval as the fourth and fifth member of the Contracts Committee respectively. in accordance with Section 29 (2) and Schedule 4 of the PPDA Act, Cap. 205.

### 2.1.4 Failure by the Internal Auditor to audit the procurement function
Regulation 27 of the PPDA (Procuring and Disposing Entities) Regulations, 2023 states that:
*The Internal Audit Department of a Procuring and Disposing Entity shall audit:*
*(a) The method used for a procurement and the payment made to establish whether the supplies, works or services are properly ordered, received, verified and paid for in accordance with the Public Finance Management Act, 2015 and the other applicable laws; and*
*(b) The method used for a disposal to establish whether the disposal was appropriate and that where applicable, payment to the Procuring and Disposing Entity was effected.*

The Authority, however, noted that the Internal Audit Unit did not conduct audits of the procurement and disposal function for the period under review, i.e., financial year 2024/2025, and there was no justification given for this non-compliance.

**Implication**
Without regular audit oversight, ghost deliveries (payments made for goods/services not received) or inflated invoicing can go undetected, leading to significant financial losses.

**Management Response**
*The Internal Audit Unit did not audit the Procurement and Disposal Unit in the financial year 2024/2025, but for the current financial year 2025/2026 the unit has managed to audit the PDU as per the Internal Audit Report dated March 2026.*

**Authority's comment**
Management's confirmation of the breach and the corrective action taken to audit the PDU in the current financial year 2025/2026 was noted; however, the finding for the period under review (FY 2024/2025) was retained. Auditing the current financial year 2025/2026 did not mitigate or remedy the total absence of internal oversight, risk assessment, and compliance checks during the previous financial year 2024/2025.

**Recommendation**
The Accounting Officer should immediately direct the Internal Auditor to prioritize the backlog audit of FY 2024/2025 procurement and disposal activities. Furthermore, the Annual Internal Audit Plan for the current financial year 2025/2026 must be strictly enforced, with quarterly reports on procurement compliance for continuous oversight, in accordance with Regulation 27 of the PPDA (Procuring and Disposing Entities) Regulations, 2023.

### 2.1.5 Failure by User Departments to attach statement of requirements to requisition forms (PPDA Form 5)

Regulation 3 (2) (a) the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023 states that: *"Initiation for a procurement requirement shall include a description of the supplies, works or non-consultancy services required."*

The Authority observed that the User Departments failed to attach essential requirements, such as Bills of Quantities (BoQs) and drawings to the PPDA Form 5s of eight procurements worth UGX. 1,149,661,935 in Table 6 below. This was attributed to rushed procurements and a poor coordination with technical officers, which delayed the submission of these requirements until the bidding document preparation stage.

**Table 6: Procurements without technical specifications on Form 5s**

| No | Subject of Procurement | Contract Amount (UGX) |
|---|---|---|
| 1. | Construction of multipurpose solar powered motorized borehole water supply system at Wipolo-Todora in Anaka Sub-County. | 172,534,789 |
| 2. | Renovation of one block of 4-Units staff house at Gor Ngur Primary School & one block of 2 classrooms at St. Peter's Bwobomanam Primary School. | 147,242,015 |
| 3. | Construction of one block of 2-classrooms at Purongo Hill Primary School. | 148,402,000 |
| 4. | Supply of borehole pump parts at the District Headquarters. | 119,530,000 |
| 5. | Low-cost sealing of 1km Road Anaka – Amuru T/C Road. | 335,164,211 |
| 6. | Construction of Veterinary Laboratory in Production Department at the District Headquarters. | 91,910,790 |
| 7. | Renovation of one block of 2-classrooms at Lebngec Primary School | 64,901,180 |
| 8. | Renovation of one block of 2-classrooms with office at Koch Laminlatoo Primary School. | 69,976,950 |
| | **Total** | **1,149,661,935** |

**Implication**
Failure by the User Departments to attach proposed statement of requirements to Form 5s caused procurement delays and posed a risk of cost variations (i.e., without BoQs, inaccurate cost estimates on Form 5s leads to budgeting errors, where the eventual contract price exceeds the available budget).

**Management Response**
*The anomaly has been noted and the Accounting Officer is going to implement the recommendation given by the Authority.*

**Recommendation**
The Accounting Officer should not approve any procurement requisition until all the technical specifications, including BoQs and drawings, are finalized and attached to the Form 5s in strict compliance with Regulation 3 (2) (a) the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

### 2.1.6 Delay to commence the bidding process

Section 51 of the PPDA Act, Cap. 205 states that: *"All procurement and disposal shall be conducted in a manner which promotes economy, efficiency and value for money."*

The Authority noted that the Entity delayed by an average delay of 37 working days to invite providers to participate in the bidding processes of two procurements worth UGX. 320,936,789 in Table 7 below. While the procurement plan scheduled the bid invitation for 1st October 2024, the actual invitation was not issued until 22nd November 2024. This was attributed to delays by the User Departments to submit the required technical documents (BoQs, specifications, and drawings) to the PDU.

**Table 7: Procurements with bidding process delays**

| No | Subject of Procurement | Contract Amount (UGX) |
|---|---|---|
| 1. | Construction of multipurpose solar powered motorized borehole water supply system at Wiipolo-Todora in Anaka Sub-County. | 172,534,789 |
| 2. | Construction of one block of 2-classrooms at Purongo Hill Primary School. | 148,402,000 |
| | **Total** | **320,936,789** |

**Implication**
The delay in bid invitations created a corresponding shift in projected timelines, negatively impacting service delivery for the beneficiaries.

**Management Response**
*The Authority's recommendation is noted for implementation.*

**Recommendation**
The Procurement and Disposal Unit should proactively engage with the User Departments at least 30 days before the planned bid invitation date to confirm the readiness and finalization of the procurement requirements and specifications. This will prevent last-minute delays and efficiently deliver services as required under Section 51 of the PPDA Act, Cap. 205.

### 2.1.7 Low bidder participation

Section 49 of the PPDA Act, Cap. 205 states 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 noted low competition in three procurements worth UGX. 282,120,145, averaging only two bids per process as shown in Table 8 below. While six providers were invited for each procurement, only two returned bids. This reflected an average competition rate of 33.3%, pointing to a weak response rate in the Entity's bidding processes, probably due to bidder collusion or a mismatch between the providers and the Entity's specific requirements.

**Table 8: Procurements with Low Bidder Participation**

| No. | Subject of Procurement | Contract Amount (UGX) |
|---|---|---|
| 1. | Renovation of 1 block of 2 classrooms with office at Koch Laminlatoo Primary School. | 69,976,950 |
| 2. | Renovation of one block of 2-classrooms at Lebngec Primary School. | 64,901,180 |
| 3. | Renovation of one block of 4-Units staff house at Got Ngur Primary School & one block of 2 classrooms at St. Peter's Bwobomanam Primary School. | 147,242,015 |
| | **Total** | **282,120,145** |

**Implication**
A limited number of bidders increases the susceptibility of the procurement process to collusive practices, such as bid-rigging or price-fixing, thereby compromising the integrity of the procurement process.

**Management Response**
*The finding is true. Going forward, the PDU will follow up with phone calls to the invited bidders to remind them that bidding documents are sent to their emails for their action.*

**Authority's comment**
Management's commitment to actively follow up with the invited bidders was noted; however, the proposed corrective action was inadequate to permanently resolve the issues driving low bidder participation. Relying on telephone follow-ups is also an informal, un-verifiable, and unsustainable administrative practice. It does not constitute a robust internal control and fails to establish an auditable trail of why providers decline to participate in the bidding process.

Management's response assumed that providers fail to bid simply because they "forget" to check their emails, but in public procurement, low bidder participation is more frequently caused by systemic barriers, such as: restrictive or overly stringent eligibility/evaluation criteria, short bidding windows that do not allow adequate time to compile responsive bids; delayed payments by the Entity on previous contracts which discourages suppliers, among others. The Authority therefore recommends as follows:

**Recommendations**
The Head, Procurement and Disposal Unit should:

1. Formalize feedback mechanisms. Instead of informal phone calls, the PDU should issue formal, brief "Non-Participation Surveys" to invited firms that fail to submit bids. This will help the Entity identify and eliminate actual barriers to competition (e.g., unfavorable procurement terms & conditions, specifications, or timelines) and increase bidder participation as required under Section 49 of the PPDA Act, Cap. 205.
2. Review and update its list of pre-qualified providers to remove firms that were invited but failed to submit bids without reasonable justification in accordance with Clause 6 of Guideline 8/2014 (Pre-qualification of Providers for a Group of Contracts).

### 2.1.8 Irregular bid evaluations
Regulation 5 of the PPDA (Evaluation) Regulations, 2023 mandates the following:

- Regulation 5 (1): *"The evaluation of bids shall be conducted in accordance with the evaluation criteria specified in the bidding documents."*

- Regulation 5 (2): *"An Evaluation Committee shall not, during an evaluation, make any amendment including any addition to the evaluation criteria stated in the bidding document, and shall not use any other criteria other than the criteria specified in the bidding document."*

The Authority noted that the Evaluation Committees adjusted/altered the evaluation criteria requirements in three procurements worth UGX. 468,178,804 in Table 9 below. This was attributed to an attempt to manipulate the outcome of the evaluation process or a fundamental misunderstanding of the legal requirement to adhere strictly to the disclosed criteria in the bidding documents.

**Table 9: Procurements with anomalies at bid evaluation stage**

| No. | Subject of Procurement | Exceptions |
|---|---|---|
| 1. | Construction of multipurpose solar powered motorized borehole water supply system at Wipolo-Todora in Anaka Sub-County worth UGX. 172,534,789 | **i) Failure to evaluate bidders on two criteria**<br>The Authority noted that the Evaluation Committee did not evaluate bidders on the following criteria that was stipulated in the bidding document:<br>• **Plumber**: Certificate in Block Laying and Concrete Practice, with five years general experience in construction and three years of similar experience; and<br>• **Equipment type & characteristics**: Compressor power rating 25 bar and above.<br><br>**<u>Management Response</u>**<br>*The anomaly was a correct finding by the Authority. Going forward, the PDU will crosscheck and correct the Evaluation Committees regarding their reports where necessary.*<br><br>**ii) Irregular introduction of new evaluation criterion**<br>The Authority noted an irregular introduction of a new evaluation criteria during the bid evaluation process. Specifically, the evaluation report dated 9th December 2024 included a requirement for a Social Development Officer (possessing a BA in Sociology or equivalent with three years general experience in construction and two years of similar experience); that was not stipulated in the original bidding document.<br><br>**<u>Management Response</u>**<br>*This is noted for action in the subsequent bid evaluations.* |
| 2. | Renovation of one block of 4-Units staff house at Got Ngur Primary School & one block of 2 classrooms at St. Peter's Bwobomanam Primary School worth UGX. 147,242,015 | **Failure to evaluate bidders on equipment criteria**<br>The Authority noted that the Evaluation Committee did not evaluate bidders on the equipment type & characteristics criterion that was stipulated in the bidding document. Below were the areas not assessed:<br>• Automated concrete mixers of 1m³ (01 No.); and<br>• Concrete porker vibrators (02 No.). |

| No. | Subject of Procurement | Exceptions |
|---|---|---|
| | | **Management Response**<br>*The two equipment were not required for the renovation works that were to be done on the above structures, hence were left out.*<br><br>**Authority's comment**<br>While Management claimed that the equipment was not required, dropping published criteria during bid evaluation violated Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023, which mandates strict adherence to the bidding document criteria to preserve the procurement process objectivity. If these items were unnecessary, their inclusion highlighted a failure by the User Department and the PDU to draft an accurate, project-specific bidding document. Furthermore, inserting restrictive equipment requirements may have unfairly discouraged other potential providers, thereby stifling competition for the UGX. 147,242,015 project. |
| 3. | Construction of one block of 2-classroom at Purongo Hill Primary School worth UGX. 148,402,000 | **i) Failure to evaluate bidders on three criteria**<br>The Authority noted that the Evaluation Committee did not evaluate bidders on the following criteria that was stipulated in the bidding document:<br>• **Carpentry Foreman:** minimum qualification of a National Certificate in Carpentry & Joinery; with total work experience of five years and similar works experience of three years.<br>• **Protective gears:** 01 complete set.<br>• **First Aid Kit:** 01 No.<br><br>**Management Response**<br>*This is noted for action in the subsequent bid evaluations.*<br><br>**ii) Irregular change of evaluation criteria**<br>The Authority noted an unauthorized change to the evaluation criteria for the Electrical Foreman position. While the original bidding documents required a minimum of five years of total work experience and three years of similar experience, the Evaluation Committee irregularly increased these requirements to eight years and four years, respectively, as per their report dated 9th December 2024.<br><br>**Management Response**<br>*This is noted for action in the subsequent bid evaluations.* |

**Implication**

Irregular bid evaluations exposed the Entity to the risk of contracting unqualified firms with no proven capacity and eligibility to execute the projects.

**Recommendations**

1. Evaluation Committees should strictly adhere to the evaluation criteria approved by the Contracts Committee and issued in the bidding documents in accordance with Regulation 5 of the PPDA (Evaluation) Regulations, 2023.
2. The Contracts Committee should reject flawed evaluation reports in accordance with Section 30 (g) of the PPDA Act, Cap. 205.

### 2.1.9 Missed Cost Savings

Regulation 17 (6) of the PPDA (Evaluation) Regulations, 2023 states that: *"Where a bidder does not submit a document required under sub-regulation (3) the Evaluation Committee shall in accordance with regulation 6, request the bidder to submit the document and the bidder shall submit the document within two days from the date of the request."*

The Authority noted that the Evaluation Committees eliminated the lowest priced bids for non-submission of historical documents which denied the Entity more cost-effective contract awards. This irregularity was caused by a failure to distinguish between material deviations and non-material omissions, compounded by a lack of technical guidance from the Procurement and Disposal Unit.

Table 10 below details the anomalies that occurred in two procurements worth UGX. 184,431,180.

**Table 10: Procurements with missed cost savings**

| No | Subject of Procurement | Exceptions | Missed Cost Savings (UGX) |
|---|---|---|---|
| 1. | Renovation of one block of 2-classrooms at Lebngec Primary School worth UGX. 64,901,180 | The Evaluation Committee's elimination of Load Engineering Ltd. (UGX. 48,030,720) over missing memorandum and articles of association, was procedurally flawed. The absence of a historical document is considered a minor omission that does not change the substance of the bid; therefore, the bidder should have been permitted to provide the document upon request.<br><br>**Management Response**<br>*This is noted for action. Going forward, the Procurement and Disposal Unit will be involved in every bid evaluation so that such mistakes of failing firms on lack of historical documents do not happen again in order to ensure cost savings.* | 16,870,460 |
| 2. | Supply of borehole pump parts at the District Headquarters worth UGX. 119,530,000 | The Evaluation Committee's elimination of Relief Line (U) Ltd. (UGX. 117,980,000) over missing audited books of accounts for the last two years, was procedurally flawed. The absence of a historical document is considered a minor omission that does not change the | 1,550,000 |

| No | Subject of Procurement | Exceptions | Missed Cost Savings (UGX) |
|---|---|---|---|
| | | substance of the bid; therefore, the bidder should have been permitted to provide the document upon request.<br><br>**Management Response**<br>*The Evaluation Committee did not know that audited books of accounts were part of the historical documents. Going forward, the Procurement and Disposal Unit will be involved in every bid evaluation so that such mistakes of failing firms on lack of historical documents do not happen again in order to ensure cost savings.* | |
| | **Total** | | **18,420,460** |

**Implication**
The Entity missed cost savings totaling UGX. 18,420,460.

**Recommendation**
In future procurements, Evaluation Committees should exercise the power of clarification to request for historical documents omitted during bid submission, provided such documents were valid as of the bid submission deadline, in accordance with Regulation 17 (6) of the PPDA (Evaluation) Regulations, 2023. Adopting this approach will enable the Entity to realize significant cost savings and maximize the achievement of Value for Money.

### 2.1.10 Signing a contract with an unauthorized bidder representative

Regulation 10 (1) of the PPDA (Contracts) Regulations, 2023 states that: *"A contract shall be formed where the contract is signed by the representatives of the Procuring and Disposing Entity and of the provider with capacity to sign and is issued by a Procuring and Disposing Entity."*

The Authority observed that the Accounting Officer signed the contract for the low-cost sealing of the Anaka – Amuru T/C Road worth UGX. 335,164,211 with an unauthorized provider representative, Mr. Ivan Ocen. This was in direct contradiction to the submitted bid (Bosceno Enterprises Ltd. - the Best Evaluated Bidder), which granted the Powers of Attorney exclusively to Mrs. Judith Akwang (vide Appendix III).

This anomaly was attributed to the lack of strict adherence to the contract signing protocol, where the identity of the person signing the contract was assumed rather than validated against the Powers of Attorney in the bid for Bosceno Enterprises Ltd.

**Implications**

- This scenario raised a significant red flag for potential fraud, where an unauthorized individual (Mr. Ivan Ocen) could have hijacked a legitimate company's contract (Bosceno Enterprises Ltd).
- The Entity committed UGX. 335,164,211 to a contract that was legally voidable. If the unauthorized signatory misappropriates the funds, the Entity would have no legal recourse against the company (Bosceno Enterprises Ltd).

**Management Response**

*The Authority's advice has been taken and the Procurement and Disposal unit has been tasked to strictly ensure that the person with the Powers of Attorney is the one who signs the contract on behalf of the company.*

**Recommendations**

1. The Accounting Officer should within seven days of receipt of this PPDA Compliance Inspection Report, request the company (Bosceno Enterprises Ltd.) to issue an "Act of Affirmation" to validate Mr. Ivan Ocen's signature in the contract signed with Nwoya DLG for the low-cost sealing of the Anaka – Amuru T/C Road worth UGX. 335,164,211.
2. The Procurement and Disposal Unit should implement a mandatory contract signing checklist that requires the attachment and verification of the person granted the Powers of Attorney before the Accounting Officer signs the contract, in compliance with Regulation 10 (1) of the PPDA (Contracts) Regulations 2023.

### 2.1.11 Open-ended terms and conditions of contracts

Regulation 9 (1) (a) of the PPDA (Contracts) Regulations 2023 states that: *"A contract shall clearly identify the obligations of each party."*

The Authority identified anomalies within the contract documents of six procurements worth UGX. 694,967,724, specifically regarding blank insurance clauses and deficient liquidated damages provisions, as detailed in Table 11 below. These anomalies were attributed to the Procurement and Disposal Unit and Contracts Committee's inadequate draft contract document reviews.

**Table 11: Procurements with open-ended terms and conditions**

<table>
<tr><th>No</th><th>Subject of Procurement</th><th>Incomplete/Open-ended terms and conditions of contracts</th></tr>
<tr><td>1.</td><td>Construction of multipurpose solar powered motorized borehole water supply system at Wipolo-Todora in Anaka Sub-County worth UGX. 172,534,789.</td><td rowspan="6">• GCC 13.1 (Insurance): The minimum insurance covers shall be:<br>(a) The minimum cover for insurance of the Works, Plant andMaterials is: …<br>(b) The maximum deductible for insurance of the Works, Plant and Materials is: …<br>(c) The minimum cover for insurance of Equipment is: …<br>(d) The maximum deductible for insurance of Equipment is: …<br>(e) The minimum cover for insurance of property is: …<br>(f) The maximum deductible for insurance of property is: …<br>(g) The minimum cover for personal injury or death insurance is: …<br><br>• GCC 60.1 (Liquidated Damages): The percentage to apply to the value of the work not completed, representing the</td></tr>
<tr><td>2.</td><td>Renovation of one block of 4-Units staff house at Got Ngur Primary School & one block of 2 classrooms at St. Peter's Bwobomanam Primary School worth UGX. 147,242,015.</td></tr>
<tr><td>3.</td><td>Construction of 1 block of 2-classroom at Purongo Hill Primary School worth UGX. 148,402,000.</td></tr>
<tr><td>4.</td><td>Renovation of one block of 2-classrooms at Lebngec Primary School worth UGX. 64,901,180.</td></tr>
<tr><td>5.</td><td>Renovation of 1 block of 2 classrooms with office at Koch Laminlatoo Primary School worth UGX. 69,976,950.</td></tr>
<tr><td>6.</td><td>Construction of Veterinary Laboratory in Production Department at the</td></tr>
</table>

| No | Subject of Procurement | Incomplete/Open-ended terms and conditions of contracts |
|---|---|---|
| | District Headquarters worth UGX. 91,910,790. | Employer's additional cost for completing the Works is: … |

**Implications**

- Without defined insurance covers, the Entity becomes the de facto insurer and is legally liable for all associated costs (i.e., works, plant, materials, equipment, property and personal injury or death).
- In the event of site abandonment, the lack of a legally enforceable liquidated damages percentage makes recovering funds to finish pending works nearly impossible.

**Management Response**

*This is a very good eye opener. The Procurement and Disposal Unit commits to making sure that all contract requirements are complete to eliminate open ended terms and conditions.*

**Recommendation**

The Contracts Committee should adopt a mandatory checklist for draft contracts submitted by the Procurement and Disposal Unit to verify that all the Special Conditions of Contract are complete prior to approval, in accordance with Section 30 (e) of the PPDA Act, Cap. 205.

### 2.1.12 Irregular change of terms and conditions of contracts

Regulation 9 (2) of the PPDA (Contracts) Regulations 2023 states that: *"A contract document shall be in accordance with the form of contract specified in the bidding document."*

The Authority established that the Entity irregularly altered contract delivery terms, including: start dates, site possession and completion dates, of six procurements worth UGX. 694,967,724 as detailed in Table 12 below. These modifications during the contracting phase directly contradicted the original terms stipulated in the bidding documents, violating the principle that contract terms must remain consistent with the solicitation document.

**Table 12: Procurements with altered terms and conditions**

| No | Subject of Procurement | SCC (GCC) Reference | Bidding Document Requirement | Signed Contract Requirement |
|---|---|---|---|---|
| 1. | Renovation of one block of 4 - Units staff house at Got Ngur Primary School & one block of 2 classrooms at St. Peter's Bwobomanam Primary School worth UGX. 147,242,015. | SCC (GCC 1.1 (ee)): Start Date. | **2 weeks** after contract signing date. | **1 week** after contract signing. |
| | | SCC (GCC 17.1): Intended Completion Date. | **4 months** calendar after signing contract. | **3 months**. |
| | | SCC (GCC 21.1): Possession of the Site. | **2 Weeks** after contract signing date. | **7 days** after contract signing. |
| 2. | Construction of 1 block of 2-classroom at Purongo Hill Primary School worth UGX. 148,402,000. | **The exception below applies to cases Nos. 2 to 6:** | | |
| | | GCC 21.1: Possession of | The site possession date | The site possession date |

| No | Subject of Procurement | SCC (GCC) Reference | Bidding Document Requirement | Signed Contract Requirement |
|---|---|---|---|---|
| 3. | Construction of multipurpose solar powered motorized borehole water supply system at Wipolo-Todora in Anaka Sub-County worth UGX. 172,534,789. | the site. | shall be: **2 Weeks** after contract signing date. | shall be: **7 days** after Contract Signing. |
| 4. | Renovation of one block of 2-classrooms at Lebngec Primary School worth UGX. 64,901,180. | | | |
| 5. | Renovation of 1 block of 2 classrooms with office at Koch Laminlatoo Primary School worth UGX. 69,976,950. | | | |
| 6. | Construction of Veterinary Laboratory in Production Department at the District Headquarters worth UGX. 91,910,790. | | | |

**Implication**
Change of contract terms and conditions undermines the transparency of the bidding process and creates a high risk of project failure due to unrealistic delivery timelines.

**Management Response**
*The anomaly has been noted. The Head Procurement and Disposal Unit will be more attentive while drafting the contracts going forward.*

**Recommendation**
The Contracts Committee should adopt a mandatory checklist for draft contracts submitted by the PDU to verify that all Special Conditions of Contract are aligned with the bidding document requirements prior to approval, in accordance with Section 30 (e) of the PPDA Act, Cap. 205.

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

### 2.2.1 Non - Disposal of unserviceable assets
Regulation 2 (2) of the PPDA (Disposal of Public Assets) Regulations, 2023 states that: *"For the purposes of disposal planning, an Accounting Officer shall, in each financial year, cause the public assets of a Procuring and Disposing Entity to be reviewed, to identify the public assets to be disposed of in the following financial year."*

The Authority noted that the financial year 2024/2025 Board of Survey Report dated 29th August 2025 flagged 32 assets (i.e., vehicles, motorcycles, heavy machinery, vide Appendix IV) for immediate disposal. However, the Entity did not prepare a disposal plan to board off the unserviceable items from the Entity's asset register, thereby risking its obsolescence.

**Implications**

- Vehicles and machinery deteriorate rapidly when left idle. Consequently, delayed disposal erodes the residual value of these assets, leading to a total loss of potential disposal revenue for the Entity.
- The unserviceable items occupy physical space and require security to prevent the vandalism of parts, creating an unnecessary logistical burden on the district.

**Management Response**

*The Procurement and Disposal Unit is in the process of preparing the disposal plan using the information from the Chief Government Valuer and the approved disposal plan for financial year 2026/2027 will be submitted together with the approved procurement plan for the financial year 2026/2027.*

**Recommendations**

The Accounting Officer should:

1. Direct the Procurement and Disposal Unit to prioritize the preparation of a disposal plan for all items identified in the August 2025 Board of Survey Report, in accordance with Regulation 2 (2) of the PPDA (Disposal of Public Assets) Regulations, 2023.
2. Engage the Chief Mechanical Engineer from the Ministry of Works and Transport, to value and determine the reserve prices for the motorcycles, vehicles, and tractors to facilitate the commencement of the disposal process in accordance with Regulation 24 (1) 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

According to SCC (GCC 27.1) of the contracts, the providers were required to submit work programs within seven days of contract signature. The Authority, however, established a failure by the Contract Managers to enforce this requirement across seven procurements worth UGX. 1,030,131,935 listed in Table 13 below. This omission constituted a breach of the contracts and indicated a significant lapse in contract administration by the Contract Managers.

**Table 13: Procurements without work programs**

| No | Subject of Procurement | Contract Amount (UGX) |
|---|---|---|
| 1. | Low-cost sealing of 1km Road Anaka – Amuru T/C Road. | 335,164,211 |
| 2. | Construction of multipurpose solar powered motorized borehole water supply system at Wipolo -Todora in Anaka Sub-County. | 172,534,789 |
| 3. | Construction of one block of 2-classrooms at Purongo Hill Primary School. | 148,402,000 |
| 4. | Renovation of one block of 4-Units staff house at Got Ngur Primary School & one block of 2 classrooms at St. Peter's Bwobomanam Primary School. | 147,242,015 |
| 5. | Construction of Veterinary Laboratory in Production Department at the District Headquarters. | 91,910,790 |
| 6. | Renovation of one block of 2-classrooms with office at Koch Laminlatoo Primary School. | 69,976,950 |
| 7. | Renovation of one block of 2-classrooms at Lebngec Primary School. | 64,901,180 |
| | **Total** | **1,030,131,935** |

**Implication**
Without work programs, Contract Managers cannot effectively monitor the sequence of tasks, timelines, resource allocation and key milestones for the project. This leads to time losses during contract execution.

**Management Response**
*This is noted. Going forward, the Contract Managers have been tasked to obtain work programs immediately before the contractors begin works.*

**Recommendations**
Contract Managers should in future procurements:
1. Task contractors to submit work programs as per the contractual terms and conditions before implementation of projects in accordance with Regulation 52 (3) (ii) of the PPDA (Contracts) Regulations, 2023.
2. Penalize contractors who fail to submit work programs, by invoking the penalty clauses on submission of work programs in the Special Conditions of Contract, if so stated.

### 2.3.2 Contract management documentation gaps

- Regulation 52 (3) (a) (vii) of the PPDA (Contracts) Regulations, 2023 requires the Contract Manager to ascertain that all contract management records are kept and archived as required.
- Section 33 (o) of the PPDA Act, Cap. 205 states that: *"A Procurement and Disposal Unit shall maintain and archive records of the procurement and disposal process."*

The Authority noted the absence of critical contract management documentation in eight procurement action files worth UGX. 2,009,630,558 as detailed in Table 14 below. This was due to the Contract Managers' failure to submit documentation, such as: copies of invoices, payment records, completion reports & certificates, monthly progress reports and provider performance appraisals to the Procurement and Disposal Unit for filing and/or further action.

**Table 14: Projects with incomplete contract management documentation**

| No | Subject of Procurement | Missing contract management records |
|---|---|---|
| 1. | Supply and delivery of ICT equipment, science kits worth UGX. 148,750,000. | • Evidence of delivery and installation.<br>• Evidence of submission of warranties as per SCC (GCC 29.3) of the contract.<br>• Invoice and evidence of payment.<br>• Supplier performance appraisal report. |
| 2. | Supply of borehole pump parts at the District Headquarters worth UGX. 119,530,000. | • Evidence of delivery.<br>• Invoice and evidence of payment.<br>• Supplier performance appraisal report. |
| 3. | Low-cost sealing of 1km Road Anaka – Amuru T/C Road worth UGX. 335,164,211. | • Evidence of completion of works.<br>• Monthly progress reports.<br>• Invoice and evidence of payment.<br>• Contractor performance appraisal report. |
| 4. | Renovation of one block of 4 units staff house at Got Ngur Primary School and one block of 2-classrooms at Bwobomanam | • Evidence of the rectification of defects (faults on the rim locks for doors; and cracks on the ramp and apron) by the contractor, as directed by the Contract Manager in the communication dated 7th July 2025. |

| No | Subject of Procurement | Missing contract management records |
|---|---|---|
| | Primary School worth UGX. 147,242,015. | • Contractor performance appraisal report. |
| 5. | Construction of Veterinary Laboratory in Production Department at the District Headquarters worth UGX. 91,910,790. | • Evidence of the rectification of defects (cracks on the ramp and apron) by the contractor, as directed by the Contract Manager in the communication dated 4th July 2025.<br>• Contractor performance appraisal report. |
| 6. | Renovation of 1 block of 2 classrooms with office at Koch Laminlatoo Primary School worth UGX. 69,976,950. | This applies to cases Nos. 6 and 7:<br>• Payment records.<br>• Contractors' performance appraisal reports. |
| 7. | Renovation of one block of 2-classrooms at Lebngec Primary School worth UGX. 64,901,180. | |
| 8. | Design, supply and installation of micro-scale irrigation system to farmers in Nwoya DLG worth UGX 1,032,155,412 | • Evidence of delivery and installation of the irrigation equipment at the farmers' approved sites.<br>• Signed acceptance forms for the equipment installed.<br>• Invoices; Payment records.<br>• Evidence of provision of support services such as training on Operation and Maintenance (O&M) and associated manuals to the Entity and beneficiary farmers.<br>• Contractor performance appraisal report. |

**Implications**

- Missing documentation creates a vacuum in contract management, making it impossible to demonstrate accountability and transparency.
- Failure to hold Contract Managers accountable for reporting creates a culture of laxity, where contractors can underperform without consequence.

**Management Response**

*The anomaly has been noted and the Contract Managers for the current projects have been tasked to produce the different reports and site meeting minutes for the projects they supervise.*

**Authority's comment**

Management's prospective directive was noted; however, it failed to resolve the critical lack of documentation for the eight audited procurements in Table 14 above. Operating without essential documentation like performance appraisals, completion certificates and monthly progress reports violated the statutory record-keeping mandate and prevented effective contract monitoring.

**Recommendation**

The Accounting Officer should direct the Contract Managers for the eight projects in Table 14 above to compile and submit all missing contract management documentation to the Procurement and Disposal Unit within 14 days for filing on the respective procurement action files, in compliance with Section 33 (o) of the PPDA Act, Cap. 205. Going forward, all procurement action files should be updated concurrently rather than retrospectively.

## CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

### 3.1 Overall Conclusion

The performance of Nwoya District Local Government for the financial year 2024/2025 was moderately satisfactory with an overall weighted average risk rating of 38.6%.

### 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 15 below:

**Table 15: Summary of Performance of Nwoya DLG**

| Risk Rating | No. | % By No. | Value (UGX) | % By Value | Weight | Total Weighted Score | |
|---|---|---|---|---|---|---|---|
| | | | | | | By No. | By Value |
| High | 1 | 10 | 335,164,211 | 14.38 | 0.6 | 6 | 8.628 |
| Medium | 2 | 20 | 1,180,905,412 | 50.67 | 0.3 | 6 | 15.201 |
| Low | 7 | 70 | 814,497,724 | 34.95 | 0.1 | 7 | 3.495 |
| **Total** | **10** | **100** | **2,330,567,347** | **100** | **1** | **19** | **27.324** |

**Weighted Average (By no.)** $= \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{19}{60} \times 100 = 31.67\%$

**Weighted Average (By Value)** $= \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{27.324}{60} \times 100 = 45.54\%$

**The average weighted risk rating** $= \frac{31.67 + 45.54}{2} = \mathbf{38.6\%}$

Since 38.6% falls within the 31-70% risk range, the performance of the Entity is rated moderately satisfactory as detailed in Table 16 below:

**Table 16: Performance Rating**

| 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**

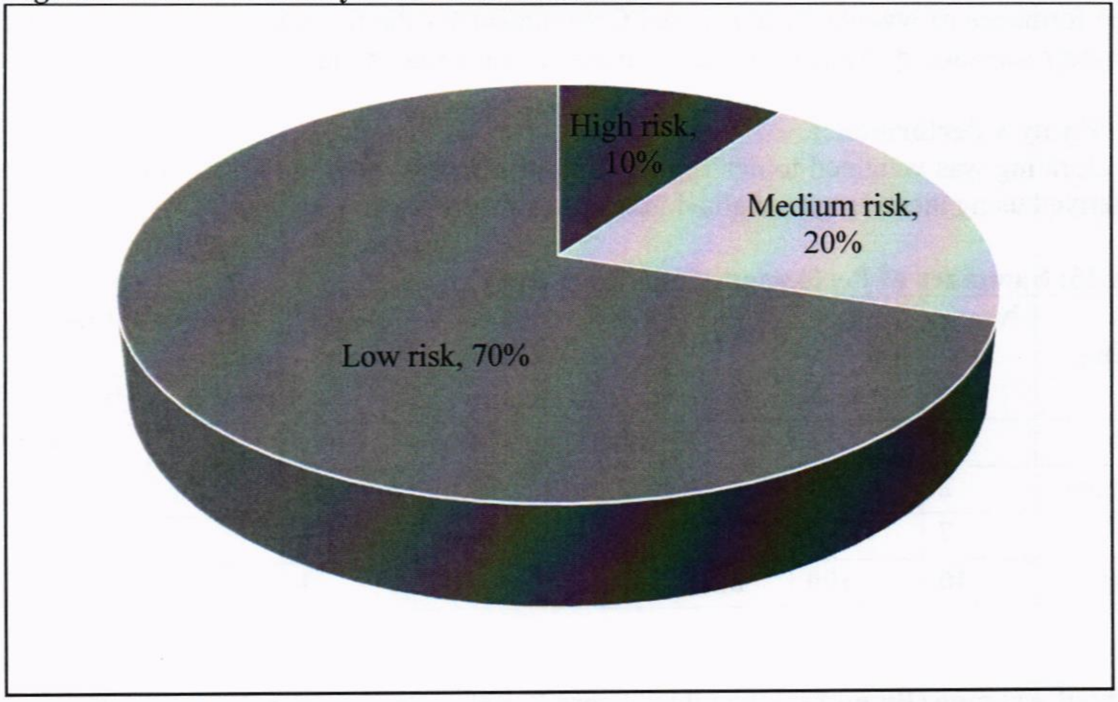
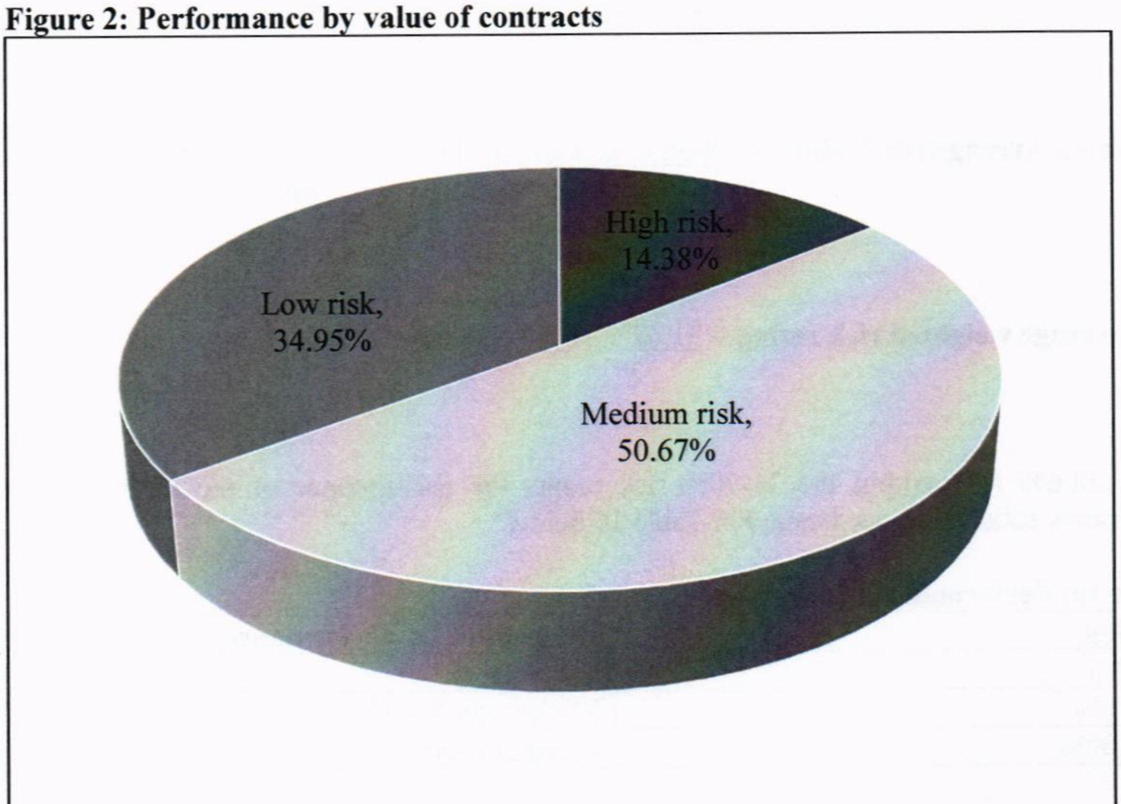



**Figure 2: Performance by value of contracts**



### 3.3 Compliance Inspection Opinion/Conclusion

Nwoya District Local Government had the required procurement and disposal structures; however, it was operating under a compromised control environment. The combination of non-disposal of obsolete assets, unauthorized contract signing, unapproved spending, altered evaluation criteria, and an under-constituted Contracts Committee exposed the Entity to legal, operational and financial risk.

Accordingly, the performance of Nwoya DLG for FY 2024/2025 was assessed as moderately satisfactory, with an overall weighted average risk rating of 38.6%, requiring immediate management intervention to enforce statutory compliance, reconstitute the oversight committee and safeguard public funds.

### 3.4 Recommended Action Plan

Nwoya DLG should implement the recommendations in Table 17 below:

**Table 17: Recommended Action Plan**

| Finding | Action/ Recommendation | Responsible Officer | Timeline |
|---|---|---|---|
| Failure to implement PPDA audit recommendations. | Establish a monthly review process to track the Entity's Action Plan and verify milestone achievements. | Accounting Officer | Monthly |
| Non - Disposal of unserviceable assets. | 1. Engage the Ministry of Works and Transport's Chief Mechanical Engineer to value the assets. | Accounting Officer | July 2026 |
| | 2. Prepare the disposal plan and expedite the disposal process. | Procurement and Disposal Unit | July 2026 |
| Procurements conducted outside the procurement plan. | 1. Direct that all procurements are strictly derived from the Entity's approved procurement plan.<br>2. Handle any necessary changes through amendment of the procurement plan. | Accounting Officer/ User Departments/ Procurement and Disposal Unit | July 2026 |
| Conducting procurements outside the PDU. | 1. Delegate authority to User Departments to undertake micro procurements as per the thresholds in Guideline No.1 of 2025.<br>2. Investigate procurements in Table 4 to verify value for money and take disciplinary action. | Accounting Officer | July 2026 |
| Signing a contract with an unauthorized bidder representative. | Request the company (Bosceno Enterprises Ltd.) to issue an "Act of Affirmation" to validate Mr. Ivan Ocen's signature in the contract signed with Nwoya DLG for the low-cost sealing of the Anaka – | Accounting Officer | 14 days |

| Finding | Action/ Recommendation | Responsible Officer | Timeline |
|---|---|---|---|
| | Amuru T/C Road worth UGX. 335,164,211. | | |
| Inadequate composition of the Contracts Committee. | Follow up on Ms. Hilder Akech's approval and nominate a staff member to the PS/ST to fill the fifth position. | Accounting Officer | July 2026 |
| Unimplemented planned procurements. | Review and update the procurement plan whenever necessary. | Procurement and Disposal Unit/ User Departments | Quarterly |
| Failure to report all procurements undertaken by the Entity. | Report to the Authority all procurements executed including micro-procurements. | Procurement and Disposal Unit/ User Departments | Monthly |
| Delay to commence the bidding process. | Engage User Departments to finalize procurement requirements and specifications. | Procurement and Disposal Unit | 30 days before bid invitation |
| Low bidder participation. | 1. Update the list of pre-qualified providers to remove unresponsive firms.<br>2. Formalize provider feedback mechanisms. | Procurement and Disposal Unit | Annually |
| Failure by contractors to submit work programs. | Task contractors to submit work programs before executing works, as per the contract terms. | Contract Managers | July 2026 |
| Missing contract management records. | Direct Contract Managers to submit all missing documentation to the PDU for filing. | User Departments | 14 days |
| Failure to attach statement of requirements to requisition forms (PPDA Form 5). | 1. Reject/do not approve incomplete procurement requisitions. | Accounting Officer | 1st July 2026 |
| | 2. Prepare and submit finalized statement of requirements together with the Form 5s. | User Departments | 1st July 2026 |
| Missed Cost Savings. | Request missing historical bid documents, provided they were valid at the time of the bid submission deadline. | Evaluation Committees | July 2026 |
| Irregular bid evaluations. | 1. Adhere to the evaluation criteria in the bidding documents. | Evaluation Committees | July 2026 |
| | 2. Reject flawed evaluation reports. | Contracts Committee | |
| Failure to audit the procurement function. | Audit the procurement function on a quarterly basis. | Internal Audit Unit | Quarterly |

| Finding | Action/ Recommendation | Responsible Officer | Timeline |
|---|---|---|---|
| Open-ended terms and conditions of contracts.<br>Irregular change of terms and conditions of contracts.<br>Unauthorized Powers of Attorney. | Adopt a mandatory checklist to confirm that the draft contracts align with the bidding document requirements. | Contracts Committee/ Procurement and Disposal Unit | July 2026 |

## APPENDICES

### Appendix I: List of audited files for FY 2024/2025

| No. | Procurement Reference Number | Subject of Procurement | Method of Procurement | Provider | Contract Amount (UGX) | Risk Rating |
|---|---|---|---|---|---|---|
| 1. | NWOY912/SUPL/24-25/00016 | Design, supply and installation of micro-scale irrigation system to farmers in Nwoya District Local Government | Restricted Domestic Bidding | Relief Line (U) Ltd | 232,144,412 | Medium |
| | | | | Doshnut (U) Ltd | 800,011,000 | |
| 2. | NWOY912/WRKS/24-25/00028 | Renovation of one block of 2 classrooms with office at Koch Laminlatoo Primary School | Request for Quotation | Awoto Foundation (U) Ltd | 69,976,950 | Low |
| 3. | NWOY912/WRKS/24-25/00025 | Construction of Veterinary Laboratory in Production Department at the District Headquarters | Request for Quotation | Pathway Technical Services Ltd | 91,910,790 | Low |
| 4. | NWOY912/MOES/SUPLS/24-25/00014 | Supply and delivery of ICT equipment, science kits and chemical reagents to Got Apwoyo Seed Secondary School Lot 1 | Open Domestic Bidding | Step Entertainment Ltd | 148,750,000 | Medium |
| 5. | NWOY912/WRKS/24-25/00026 | Renovation of one block of 4 units staff house at Got Ngur Primary School and one block of 2-classrooms at Bwobomanam Primary School | Request for Quotation | Pathway Technical Services Ltd | 147,242,015 | Low |
| 6. | NWOY912/WRKS/24-25/00004 | Construction of multipurpose solar powered motorized borehole water supply system at | Request for Quotation | Blair Foundation Ltd | 172,534,789 | Low |

| No. | Procurement Reference Number | Subject of Procurement | Method of Procurement | Provider | Contract Amount (UGX) | Risk Rating |
|---|---|---|---|---|---|---|
| | | Wipolo-Todora, Anaka Sub-County | | | | |
| 7. | NWOY912/SUPLS/24-25/00010 | Supply of borehole pump parts at the District Headquarters | Request for Quotation | Gene Construction and Motor Garage (U) Ltd | 119,530,000 | Low |
| 8. | NWOY/WRKS/24-25/00007 | Construction of one block of 2-classrooms at Purongo Hill Primary School | Request for Quotation | CIVO Construction Services Ltd | 148,402,000 | Low |
| 9. | NWOY/WRKS/24-25/00029 | Renovation of one block of 2-classrooms at Lebngec Primary School | Request for Quotation | Onesmus Enterprises | 64,901,180 | Low |
| 10. | NWOY/WRKS/24-25/00001 | Low-cost sealing of road in Anaka Town Council to Amuru Town Council | Request for Quotation | Bosceno Enterprises Ltd | 335,164,211 | High |
| | | | **TOTAL** | | **2,330,567,347** | |

**Appendix II: Risk Rating Criteria**

| Risk | Description |
|---|---|
| **High** | Such procurements are 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.<br>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 III: Bosceno Enterprises Ltd Powers of Attorney and Signed Contract

### i) Signed Contract between Nwoya DLG and Bosceno Enterprises Ltd

Communication Route
CAO: 0776403199
Tel: 0392176298
Website: www.nwoya.go.ug
E-Mail: nwoya2010district@gmail.com
Incase of any correspondence on this subject matter
Please quote: CR/207/2

NWOYA DISTRICT LOCAL GOVERNMENT
Office of the Chief Administrative Officer
P. O. Box 1033, Gulu
UGANDA

Date: 25th February, 2025

**Agreement**

Procurement Reference No: **NWOY912/WRKS/24-25/00001**

THIS AGREEMENT made this ...25th... day of ...Feb..., **2025** between **NWOYA DISTRICT LOCAL GOVERNMENT** (hereinafter "the Procuring and Disposing Entity"), of the one part, and **BOSCENO ENTERPRISES LTD** (hereinafter "the Contractor"), of the other part.

Whereas the Procuring and Disposing Entity is desirous that the Contractor executes the **CONSTRUCTION OF LOW COST SEALING OF ANAKA TC –AMURU TC ROAD** (hereinafter called "the Works") **Funded Under** and the Procuring and Disposing Entity has accepted the Bid by the Contractor for the execution and completion of such Works and the remedying of any defects therein for the Contract Price of Uganda Shillings **335,164,211/= (Three Hundred Thirty Five Million One Hundred Sixty Four Thousand Two Hundred Eleven Shillings Only). VAT INCLUSIVE**

NOW THIS AGREEMENT WITNESSETH AS FOLLOWS:

1. In this Agreement, words and expressions shall have the same meanings as are respectively assigned to them in the Contract referred to.
2. The following documents shall be deemed to form and be read and constructed as part of this Agreement. This Agreement shall prevail over all other Contract documents.
   a) Agreement form
   b) Letter of Bid Acceptance
   c) Contractor's Bid,
   d) Special Conditions of Contract,
   e) General Conditions of Contract,
   f) Scope of Works,
   g) Drawings,
   h) Bill of Quantities or Activity Schedule, as appropriate;
   i) Technical Specification
   j) Completion Schedule
   k) any other document listed in the SCC as forming part of the Contract

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3. In consideration of the payments to be made by the Procuring and Disposing Entity to the Contractor as indicated in this Contract, the Contractor hereby covenants with the Procuring and Disposing Entity to execute and complete the Works and remedy any defects therein in conformity in all respects with the provisions of the Contract.
4. The Procuring and Disposing Entity hereby covenants to pay the Contractor in consideration of the execution and completion of the Works and the remedying of defects therein the Contract Price of **335,164,211/= (Three Hundred Thirty Five Million One Hundred Sixty Four Thousand Two Hundred Eleven Shillings Only)** or such other sum as may become payable under the provisions of the Contract, at the times and in the manner prescribed by the Contract.

IN WITNESS whereof the parties thereto have caused this Contract to be executed in accordance with the law specified in the Special Conditions of Contract on the day, month and year indicated above.

Signed by ______________ **(Nwoya District Local Government)**
Name: **Hon. Nantume J[illegible]** Position: **Chief Administrative Officer**

CHIEF ADMINISTRATIVE OFFICER
NWOYA DISTRICT
LOCAL GOVERNMENT

In the presence of:

Signed by ______________ **(Nwoya District Local Government)**
Name: **Okumu Peter Anywar** Position: **District Engineer**

DISTRICT ENGINEER
NWOYA DISTRICT LOCAL GOVERNMENT

Signed by ______________ **(Bosceno Enterprises Ltd)**
Name: [illegible] Position: Director

In the presence of:
Signed by ______________ **(Bosceno Enterprises Ltd)**
Name: [illegible] Position: [illegible]

BOSCENO ENTERPRISES LIMITED
25 FEB 2025
P.O. BOX 330831 LIRA UGANDA
Reg No. 80010002972330

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## ii) Bosceno Enterprises Ltd Powers of Attorney

URSB
26 NOV 2024
REGISTRAR

CLIENT COPY

BOSCENO Enterprises LTD

**Bosceno Enterprises Limited**
Plot 64-66, Oyam Road, Lira
P. O. Box 330531, Lira
+256 (0) 772 589 635/772 675 072
management@boscano.com

**THE REPUBLIC OF UGANDA**

**THE COMPANIES ACT 2012**

**IN THE MATTER OF BOSCENO ENTERPRISES LIMITED**

**AND**

**IN THE MATTER OF BID REFERENCE NWOY912/WRKS/24-25/00001**

**POWER OF ATTORNEY**

This Power of Attorney, given this 26th day of November 2024 by Bosceno Enterprises Limited, P.O. Box 330531, Lira, under Registration No. 80010002972330 (hereinafter referred to as "the Donor"), instructs as follows.

We hereby constitute, appoint, and authorize our Director **MRS. JUDITH AKWANG** of **NIN: CF80088101QD5J**, Lira (hereinafter referred to as "the Donee") as our Attorney, to do in our name and on our behalf, all such acts, deeds and things necessary in connection with or incidental to the bid reference **NWOY912/WRKS/24-25/00001** (*Construction of Low-Cost Sealed Road of Anaka TC – Amuru TC*) advertised by **Nwoya District Local Government**.

The Attorney shall have the authority to sign and submit of all documents required by Nwoya District Local Government, provide information, responses and represent us in all matters in connection with the bid/contract.

We hereby agree to ratify all acts, deeds and things done by our said attorney pursuant to this Power of Attorney.

**IN WITNESS** whereof, we have executed the Power of Attorney on this 26th day of November 2024.

MR. BOSCO OCEN
DIRECTOR (ON BEHALF OF THE DONOR)

BOSCENO ENTERPRISES LIMITED
26 NOV 2024
P. O. BOX 330531 LIRA UGANDA

MRS. JUDITH AKWANG
THE DONEE

MR. ISAAC
ADVOCATE

## Appendix IV: Unserviceable assets due for disposal as at 21st April 2026

**8.8 List of unserviceable items recommended for disposal**

THE REPUBLIC OF UGANDA

**LIST OF UNSERVICEABLE ITEMS RECOMMENDED FOR DISPOSAL**

The member of the Board must sign this statement immediately below the last entry

| S/No | Item | Unique Identifier (Tag/Registration Number | Book Value (Cost) | Comment |
|---|---|---|---|---|
| 1 | ISUZU DMAX | LG 0185-09 | Value already estimated by Government Valuer | Will be disposed off |
| 2 | Nissan Hard Body | LG0014-71 | Value already estimated by Government Valuer | Will be disposed off |
| 3 | Toyota Double cabin Pickup | LG0003-71 | Value already estimated by Government Valuer | Will be disposed off |
| 4 | Motor Vehicle Toyota Land Cruiser | UG 2451M | Value already estimated by Government Valuer | Will be disposed off |
| 5 | Double cabin (MITSUBISHI) L200 | UAS 971G | Value already estimated by Government Valuer | Will be disposed off |
| 6 | Ambulance Van (NISSAN) | UAA 890Y | Value already estimated by Government Valuer | Will be disposed off |
| 7 | Ambulance (SUZUKI MARUTI) | UG 3495M | Value already estimated by Government Valuer | Will be disposed off |
| 8 | Nissan Hard Body(White) | UAS 926X | Value already estimated by Government Valuer | Will be disposed off |
| 9 | Double cabin (NISSAN) | NOT AVAILABLE (SILVER GREY) | Value already estimated by Government Valuer | Will be disposed off |
| 10 | Land cruiser | NOT AVAILABLE (WHITE IN COLOUR) | Value already estimated by Government Valuer | Will be disposed off |
| 11 | Double cabin (MITSUBISHI) WHITE | UG 0182R | Value already estimated by Government Valuer | Will be disposed off |
| 12 | Double Cabin (FORD RANGER) | LG0022-095 | Value already estimated by Government Valuer | Will be disposed off |
| 13 | Motor Cycle | UG 2183R | Value already estimated by Government Valuer | Will be disposed off |
| 14 | Motor Cycle (YAMAHA) | UDX141Y | Value already estimated by Government Valuer | Will be disposed off |
| 15 | Motor Cycle (JAILING) | UDE712Y | Value already estimated by Government Valuer | Will be disposed off |
| 16 | Motor cycle (YAMAHA AG) | LG0046-71 | Value already estimated by Government Valuer | Will be disposed off |
| 17 | Motor cycle BMK80 | UG 2594M | Value already estimated by Government Valuer | Will be disposed off |
| 18 | Motor cycle BMK80 | UG2593M | Value already estimated by Government Valuer | Will be disposed off |
| 19 | Motor cycle JINCHENG | LG 0004-095 | Value already estimated by Government Valuer | Will be disposed off |
| 20 | Motor cycle-YAMAHA AG | No Plate | Value already estimated by Government Valuer | Will be disposed off |
| 21 | Motor cycle-YAMAHA AG | Not plate | Value already estimated by Government Valuer | Will be disposed off |
| 22 | Motor cycle-YAMAHA | UBA 008Z | Value already estimated by Government Valuer | Will be disposed off |
| 23 | Motor cycle- SUZUKI TF 125 | UG 2218A | Value already estimated by Government Valuer | Will be disposed off |
| 24 | Motor cycle-Jialing | UG 2178R | Value already estimated by Government Valuer | Will be disposed off |

| | | | | |
|---|---|---|---|---|
| 25 | Motor cycle-YAMAHA AG | UG 0868M | Value already estimated by Government Valuer | Will be disposed off |
| 26 | Motorcycle Yamaha DT | UDQ 087N | Value already estimated by Government Valuer | Will be disposed off |
| 27 | Motorcycle Yamaha DT | UDA 254U | Value already estimated by Government Valuer | Will be disposed off |
| 28 | Motorcycle Jailing Honda 125E | UG 2844R, | Value already estimated by Government Valuer | Will be disposed off |
| 29 | Yamaha Motorcycle | UG 3021R | Value already estimated by Government Valuer | Will be disposed off |
| 30 | Motorcycle Honda | Eng No: KRJPXL322032 | Value already estimated by Government Valuer | Will be disposed off |
| 31 | Motorcycle Honda | Eng No: WH156FM1-2*07D72579*Chassis No: *LWBPCJ1F97108394* | Value already estimated by Government Valuer | Will be disposed off |
| 32 | Motorcycle Honda | Eng No: 3TT-168315 Chassis No: DEO2X-045559 | Value already estimated by Government Valuer | Will be disposed off |

Signature & Date:.................................................. Chairperson

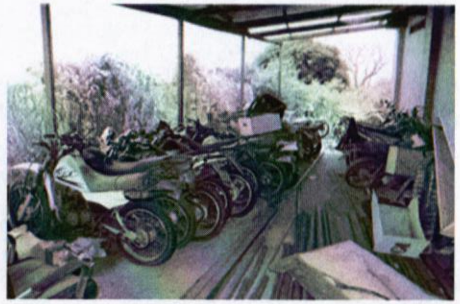
Signature & Date:.................................................. Member

*Motor vehicles*

*Motor vehicles*

*Motor vehicles*

*Tractor*



*Motorcycles*

*Motor vehicle*


*Motor vehicle*

*Motor vehicle*

*Motor vehicle*

*Motor vehicle*

*Motor vehicle*

*Motor vehicle*

*Motor vehicles*

*Scrap*


*Motorcycles*


*Assorted items*


*Assorted items*

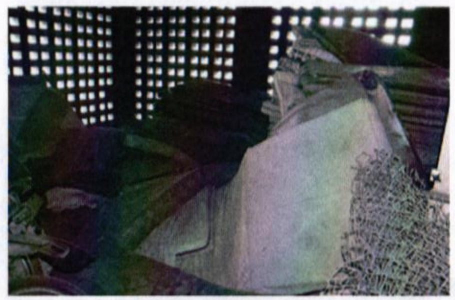

*Tyres & scrap*


*Tyres & scrap*


*Chairs, fans*


*Assorted items*


*Toilet items*


*Assorted items*