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

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

JULY 2026

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ACRONYMS

ESHS	Environmental, Social, Health and Safety
GCC	General Conditions of Contract
HPDU	Head Procurement and Disposal Unit
PDEs	Procuring and Disposing Entities
PDU	Procurement and Disposal Unit
(U)	Uganda
SCC	Special Conditions of Contract
UGX	Uganda Shillings

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a compliance inspection of Omoro District Local Government for the Financial Year 2024/2025 and reviewed 10 sampled procurement and disposal transactions.

The overall objective of the 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, the PPDA Regulations, 2023, PPDA Guidelines,2024 and the level of procurement performance over the inspection period.

From the findings of the compliance inspection exercise, the performance of Omoro District Local Government for the Financial Year 2024/2025 was **moderately satisfactory,** with an overall average risk rating of **60.3%.** The risk rating was weighted to determine the overall risk level of the Entity as detailed in Chapter 3 of the inspection report.

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

1. Failure to fully implement nine (64.3%) recommendations from the FY 2021/2022 PPDA Report, contrary to Section 10 (1) (a) of the PPDA Act, Cap. 205. This non-compliance to the legal requirements of public procurement hinders the achievement of efficiency in the procurement and disposal function.

2. Failure by the Internal Auditor to audit the procurement and disposal function contrary to Regulation 27 of the PPDA (Procuring and Disposing Entities) Regulations, 2023. This compromised the Entity's attainment of value for money for all supplies, works and services procured during the financial year 2024/2025. This omission fundamentally weakens institutional accountability and transparency.

3. Anomalies in the bidding documents of eight procurements worth UGX. 1,040,167,073, contrary to Regulation 42 (a) and (b) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023. Deficient bidding documents that lack clear technical criteria and detailed ESHS frameworks misguide bidders and compromise the evaluation process. Consequently, this increases the Entity's vulnerability to contract default, substandard project execution and significant project delays.

4. The contract for Phase II construction of the District Council Hall was signed at UGX. 839,211,667 which exceeded the Solicitor General's approved limit of UGX. 200,000,000, contrary to Regulation 6 (1) (f) of the PPDA (Contracts) Regulations, 2023. Consequently, the Entity overcommitted public funds by UGX 439,211,667, which invalidated the contract and exposed the district to severe legal and financial risks.

5. Non-disposal of obsolete assets during the financial year 2024/2025 contrary to Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023. This exposes the assets to deterioration and loss of realizable market value through pilferage, wear and tear.

6. Implementation of works against expired contracts of four projects worth UGX. 624,947,595, contrary to Regulation 52 (3) (vi) of the PPDA (Contracts) Regulations, 2023. In the absence of valid, legally binding contracts, the Entity lacked a formal mechanism to enforce project timelines, guarantee quality of work, or hold contractors liable for non-performance and defects.

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

1. The Accounting Officer should:
   i) Establish an audit-action-tracking-framework that clearly lists all outstanding recommendations, assigns specific responsible officers for each recommendation and sets firm, binding deadlines for closure in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205.
   ii) Strictly obtain approval from the Attorney General/Solicitor General for all contracts above UGX. 200 million prior to contract signing, in accordance with Regulation 6 (1) (f) PPDA (Contracts) Regulations, 2023.
   iii) Task the Head, Procurement and Disposal Unit to prepare a disposal plan to facilitate the commencement of disposal activities in accordance with Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023.

2. The Head, Internal Audit Unit should, on a quarterly basis prioritize audits of the Entity's procurement and disposal procedures during each financial year in accordance with Regulation 27 of the PPDA (Procuring and Disposing Entities) Regulations, 2023.

3. The Head, Procurement and Disposal Unit should prepare solicitation documents with precise requirements and appropriate evaluation criteria that directly align with project objectives, in accordance with Regulation 42 (a) and (b) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

4. The Contracts Committee should quality assure bidding documents, specifically verifying that the statement of requirements and evaluation criteria are complete and accurate in compliance with Regulation 42 (a) and (b) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

5. The Contract Managers should proactively manage project timelines and take responsibility for seeking, vetting, and securing Contracts Committee approval for all necessary extensions before the original contract period expires, in accordance with Regulation 52 (3) (vi) of the PPDA (Contracts) Regulations 2023.

Omoro District Local Government should implement the recommended action plan found on **pages 19 to 20.**

CHAPTER ONE: INTRODUCTION

1.1 Background

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

1.2 Compliance inspection objectives

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

The specific objectives of the compliance inspection were to:

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

1.3 Structure of the Entity

Omoro District Local Government was created on 3rd September 2015, as a District Local Government out of Gulu District and was formally established by the Uganda Parliament to take effect on 1st July 2016. Its mission as an administrative unit is to ensure effective service delivery through strategic planning, equitable resource allocation, and the reduction of disparities in order to attain sustainable economic growth and development for the people of Omoro.

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 Omoro District Local Government during the financial year under review was Mr. Samuel Robert Okwir, the Chief Administrative Officer of the Entity.

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

Table 1: Membership of the Contracts Committee

No.	Name	Position on Committee	Date of Appointment
1.	Ms. Betty Arach	Chairperson	1st July 2023
2.	Mr. Martin Otto	Secretary	16th December 2025
3.	Mr. Gaspher Mwaka	Member	1st July 2023

No.	Name	Position on Committee	Date of Appointment
4.	Ms. Hope Alice Okello	Member	1^{st} July 2023
5.	Mr. Alfred Okidi	Member	1^{st} July 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. Betty Alobo.

1.4 Compliance inspection scope

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

1.5 Compliance Inspection Methodology

On 4^{th} March 2026, the Entity was notified about the inspection exercise. A sample of ten procurement transactions conducted in the financial year 2024/2025 was selected based on stratified random sampling. An inspection launch meeting was held on 11^{th} April 2026 between the inspection 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 team met with various stakeholders to discuss and obtain clarifications on some of the preliminary findings. A debrief meeting was held on 20^{th} April 2026 between the team and the Entity's officials. A management letter was issued to the Entity for management's response on 19^{th} May 2026 and the Entity's responses to the issues raised were received on 4^{th} June 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 report presents the key findings and conclusions arising from the compliance inspection.

CHAPTER TWO: FINDINGS OF THE AUTHORITY

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 38.5% of the PPDA audit recommendations for FY 2021/2022

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

A review of the records revealed that out of the 13 audit recommendations made in FY 2021/22, four (30.8%) were not implemented and one (7.7%) was partially implemented, majorly due to the lack of a formalized, internal monitoring system or a dedicated action tracker to follow up on agreed-upon audit recommendations throughout the financial year. Details of the partially implemented and unimplemented recommendations are presented in Table 2 below:

Table 2: Partially implemented and unimplemented audit recommendations of FY 2021/2022

Responsible Officer	Audit Recommendation	Status of Implementation
Accounting Officer	1. Implement all the Authority's procurement audit recommendations in accordance with Regulation 14 (k) of the Local Governments (PPDA) Regulations, 2006. Where management finds challenges in implementation of any recommendation, this should be brought to the attention of the Authority.	Partially implemented
	2. Instruct the District Engineer to share all copies of records and reports on Force Account to the Procurement and Disposal Unit.	Not implemented
Procurement and Disposal Unit should	Regularly review the implementation of the procurement plan and engage management to have it updated whenever necessary.	Not implemented
Internal Audit Unit	Audit the procurement procedures of the Entity in accordance with Regulation 28 of the Local Governments (PPDA) Regulations, 2006.	Not implemented

Implication

Failure to implement the Authority's recommendations, hinders the achievement of efficiency in the procurement function, and it shows non-compliance to the legal requirements of public procurement.

Management Response

We note the Authority's recommendation; however, we request that the Authority provides timely feedback in order to fast-track previous compliance responses to avoid doing the same thing twice.

Recommendation
The Accounting Officer should immediately establish an audit-action-tracking-framework that clearly lists all outstanding recommendations, assigns specific responsible officers for each recommendation, and sets firm, binding deadlines for closure in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205.

2.1.2 Procurement plan implementation rate
Section 60 (2) (d) and (7) of the PPDA Act, Cap. 205 provides that a Procuring and Disposing Entity is required to plan its procurement rationally and must review and update the procurement plan quarterly or as necessary.

A review of the records revealed that during the FY 2024/2025, the Entity procured items worth UGX. 3,164,432,889. This represented 70% of the planned procurement value of UGX. 4,505,160,130, resulting in an unimplemented variance of UGX. 1,340,727,241. The original procurement plan may have been overly ambitious, unrealistic, or unaligned with actual organizational budget. Table 3 below summarizes the procurement plan implementation rate:

Table 3: Procurement plan implementation rate

Total procurement plan value inclusive of VAT (UGX)	4,505,160,130
Total procurement spend value inclusive of VAT (UGX)	3,164,432,889
Procurement plan implementation rate (%)	70%
Implementation variance (UGX)	1,340,727,241

Implication
A 29.8% execution gap meant that critical goods, works, or services were not delivered. This directly impacted the Entity's ability to fulfil its public mandate and serve its target population.

Management Response
The Entity noted the Authority's recommendation, however, part of the funds were used for framework contracts which were not reflected in the above-mentioned sum.

Authority's comment
Management's response is noted, however, the claim that a portion of the funds was utilized for framework contracts could not be verified because management did not provide any supporting documentation, such as, signed framework agreements, call-off orders issued, or payment vouchers to substantiate this claim. Furthermore, the Authority observed that the monthly report submissions for these framework arrangements were non-compliant because they lacked explicit contract values for the Local Purchase Orders (LPOs) issued, as detailed in Table 4 below. Instead, the Entity vaguely reported "various rates" or "pump rates", making it impossible to determine the exact financial commitment.

Table 4: Procurements under framework arrangement without contract values in the monthly report submissions

No.	Subject of Procurement	Amount stated in the monthly reports
1.	Supply of gravel, aggregates	Various rates

No.	Subject of Procurement	Amount stated in the monthly reports
2.	Supply of ICT equipment and related accessories.	Various rates
3.	Supply of spare parts for road equipment and consumables.	Various rates
4.	Supply of tyres for vehicles, cycles and other road equipment.	Various rates
5.	Supply of fuel, oil and lubricants.	Pumps rates
6.	Supply of meals and refreshments.	Various rates
7.	Supply of non-accountable stationaries.	Various rates
8.	Supply of assorted borehole pumps.	Various rates
9.	Repair, maintenance and servicing of motor vehicles, cycles and other road plants.	Various rates

Management's response also remained silent on the remaining balance of the UGX. 1,340,727,241 representing entirely non-implemented procurements. No explanation or justification was offered for the failure to execute these planned activities.

Recommendations

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

1. Periodically monitor and review the implementation of the procurement plan on a quarterly basis, or whenever necessary, ensuring that all amendments are updated in a timely manner in accordance with Section 60 (7) of the PPDA Act, Cap. 205, and Regulation 4 of the PPDA (Procurement Planning) Regulations, 2023.
2. Submit comprehensive monthly reports on all procurement activities to the Authority, ensuring that specific contract (LPO) values, rather than generic rates, are captured in compliance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023.

2.1.3 Failure to include revenue sources in the Entity's consolidated procurement plan

Regulation 6 (a) of the PPDA (Procurement Planning) Regulations, 2023 requires a Procuring and Disposing Entity to include in its procurement plan the supplies, works, consultancy and non-consultancy services to be procured, along with their respective costs. The Authority found that the Head, Procurement and Disposal Unit did not include revenue collections in the Entity's procurement plan for the financial year 2024/2025. This was attributed to inadequate planning controls that led to the omission of revenue collection services from the consolidated procurement plan.

Implication

Inadequate planning exposed the Entity to the risk of failing to achieve its objectives, as expected funds from the above revenue source were omitted from the planning and budgeting process.

Authority's comment

There was no response to the exception raised by the Authority.

Recommendations

In accordance with Regulation 6 (a) of the PPDA (Procurement Planning) Regulations, 2023 the:

1. User Departments should, in preparation of their annual work plans, include expected locally raised revenues before submitting their plans to the Procurement and Disposal Unit.
2. Head, Procurement and Disposal Unit, should include revenue sources in the Entity's consolidated procurement plan annually.

2.1.4 Failure by the Internal Auditor to audit the procurement and disposal function
Regulation 27 of the PPDA (Procuring and Disposing Entities) Regulations, 2023 requires the Internal Audit Department to audit:

(a) "The procurement method and payment made to verify that the supplies, works or services were properly ordered, received, verified and paid for in accordance with the Public Finance Management Act, Cap. 171 and other applicable laws; and

(b) The disposal method to confirm that the disposal was appropriate and that, where applicable, payment to the Procuring and Disposing Entity was effected."

The Authority found that the Internal Auditor did not audit the procurement and disposal function in the financial year 2024/2025. This was due to a breakdown in risk-based audit planning and oversight, where the internal audit function failed to align its annual work plan with the organization's high-risk areas of procurement and disposal.

Implication
Failure to audit the procurement and disposal function compromised the Entity's attainment of value for money for all supplies, works and services procured during the financial year 2024/2025. This omission fundamentally weakens institutional accountability and transparency.

Management Response
We shall ensure compliance.

Authority's comment
The Entity's response was noted but insufficient, because it offered a future commitment without proposed corrective measures.

Recommendation
The Head, Internal Audit Unit should, on a quarterly basis, prioritize audits of the Entity's procurement and disposal procedures during each financial year in accordance with Regulation 27 of the PPDA (Procuring and Disposing Entities) Regulations, 2023.

2.1.5 Issuance of bidding documents with irregularities
According to Regulation 42 (a) and (b) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023, when preparing each bidding document, a Procuring and Disposing Entity must ascertain that the statement of requirements is defined precisely to eliminate bidder doubt or assumption, and that the evaluation criteria clearly outline all appropriate factors and their method of application.

The Authority identified anomalies in the bidding documents of eight procurements worth UGX. 1,040,167,073. These deficiencies resulted from the Contracts Committee's failure to adequately scrutinize and review the documents at the time of approval.

The specific details are presented in Table 5 below:

Table 5: Bidding documents with irregularities

No	Subject of Procurement	Contract Amount (UGX)	Exceptions
1.	Renovation of a block of 3-classrooms at Labworomor Primary School in Bobi Sub-County.	85,541,352	i) **Inadequate eligibility criteria**: Bidders were required to submit a copy of an Income Tax Clearance Certificate for FY 2024/25 as evidence of tax compliance. However, the Entity failed to specify that the certificate must be explicitly addressed to Omoro District Local Government (DLG). ii) **Omission of bidder capacity evaluation criteria**: The bidding documents failed to establish clear criteria for assessing the technical and financial capacity of the bidders. iii) **Deficiencies in Environmental, Social, Health, and Safety (ESHS) Requirements**: The bidding documents did not incorporate ESHS requirements, leaving the projects without identified risks, proposed mitigation measures, or applicable management plans. Furthermore, the Bills of Quantities (BoQs) lacked detailed activities for ESHS execution.
2.	Renovation of a block of 5-classrooms at Idobo Primary School in Lalogi Sub-County.	117,013,019	
3.	Renovation of a block of five classrooms at Idure Primary School in Lalogi Sub-County.	113,189,423	
4.	Completion of District Administration block.	120,956,410	
5.	Renovation of OPD block and incinerator at Bobi Health Centre III.	136,276,784	
6.	Low-cost sealing at Omoro District Headquarters.	224,649,285	
7.	Deep boreholes site survey and drilling of four boreholes at Pole A, Abole A, Lacenotingo and Dog Pece	70,328,000	
8.	Design, supply and installation of micro scale irrigation equipment.	172,212,800	
	Total	**1,040,167,073**	

Implication

Deficient bidding documents that lack clear technical criteria and detailed ESHS frameworks misguide bidders and compromise the evaluation process. This increases the Entity's vulnerability to contract default, substandard project execution and significant project delays.

Management Response

We take note of the Authority's recommendations.

Recommendations

1. The Contracts Committee should quality assure bidding documents, specifically verifying that the statement of requirements and evaluation criteria are complete and accurate in compliance

with Regulation 42 (a) and (b) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

2. The Head, Procurement and Disposal Unit should:
   i) Prepare solicitation documents that define the requirements precisely and in a manner that leaves no doubt or assumption by a bidder in regard to the requirements of the Entity in accordance with Regulation 42 (a) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023; and
   ii) Set evaluation criteria that is appropriate and suited to the objectives of the procurement in accordance with Regulation 42 (b) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

2.1.6 Failure to invite a minimum of six providers

Regulation 53 (1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non - Consultancy Services) Regulations, 2023 states that: *"A shortlist shall have at least six bidders, except for micro procurement which shall have three bidders"*. The Authority found that the Entity invited on average four instead of six providers in six procurements worth UGX. 903,890,289 in Table 6 below. This was due to limited knowledge of PPDA provisions for shortlisting of providers such as, in addition to the Entity's prequalified list of providers, the Entity may shortlist other providers using the Register of Providers of the Authority, the list of pre-qualified providers of another Entity or market knowledge

Table 6: Procurements with inadequate shortlist of providers

No.	Subject of Procurement	Contract Amount (UGX)	Number of shortlisted providers
1.	Renovation of a block of three classrooms at Labworomor Primary School in Bobi Sub-County.	85,541,352	5
2.	Renovation of a block of five classrooms at Idobo Primary School in Lalogi Sub-County.	117,013,019	5
3.	Renovation of a block of five classrooms at Idure Primary School in Lalogi Sub-County.	113,189,423	5
4.	Completion of District Administration offices.	120,956,410	3
5.	Low-cost sealing at Omoro District Headquarters.	224,649,285	3
6.	Deep boreholes site survey and drilling of four boreholes at Pole A, Abole A, Lacanotingo and Dog Pece.	70,328,000	3
7.	Design, supply and installation of micro scale irrigation equipment.	172,212,800	5
	Total amount	**903,890,289**	
	Average number of providers shortlisted		**4.1**

Implication

Failure to invite at least six bidders' limits competition and may result in the Entity not obtaining value for money.

Management response

We take note and will comply in subsequent years. However, the Entity used Regulation 53(2) to approve numbers of bidders less than six because it was not practicable.

Authority's comment

Management's response was noted. While Regulation 53 (2) of the PPDA (Rules and Methods for the procurement of Supplies, Works, and Non-Consultancy Services) Regulations, 2023 permits shortlisting fewer than six bidders under exceptional circumstances, the Entity failed to provide any documented justification or evidence to prove that inviting the mandatory minimum number of bidders was impracticable. The Authority, therefore maintained that the procurement processes were restrictive and non-compliant.

Furthermore, Regulation 53 (3) of the PPDA (Rules and Methods for procurement of supplies, Works and Non-Consultancy Services) Regulations, 2023 advises that in addition to the Entity's prequalified list of providers, the Entity may shortlist other providers using the Register of Providers of the Authority, the list of pre-qualified providers of another Entity or market knowledge.

Recommendations

1. The Head, Procurement and Disposal Unit should invite a minimum of six bidders in accordance with Regulation 53 (l) of the PPDA (Rules and Methods for the procurement of Supplies, Works, and Non-Consultancy Services) Regulations, 2023.
2. Where the Entity is unable to obtain the required six bidders from its own prequalification list, the Head, Procurement and Disposal Unit should consider sourcing bidders from the Authority's Register of Providers, prequalification lists of other Entities, or through market knowledge, in accordance with Regulation 53 (3) of the PPDA (Rules and Methods for the Procurement of Supplies, Works, and Non-Consultancy Services) Regulations, 2023.

2.1.7 Signing contract above the amount approved by the Solicitor General

Regulation 6 (1) (f) of the PPDA (Contracts) Regulations, 2023 states that: *"A Procuring and Disposing Entity shall not issue a contract, purchase order, or other communication in any form, conveying acceptance of a bid that binds a Procuring and Disposing Entity to a contract with a provider, except where all the relevant agencies, including, where applicable, the Attorney General, make the necessary approval of the contract."*

The Authority found that the Entity irregularly signed the contract for Phase II construction of the District Council Hall under Transitional Development Grant at UGX. 839,211,667, contrary to the amount cleared by Solicitor General of UGX. 400,000,000. This statutory violation was caused by a failure in internal compliance controls and oversight by the Accounting Officer, who signed the contract before securing mandatory legal clearance of the full amount of UGX. 839,211,667.

Implication

The Entity over committed public funds by UGX. 439,211,667 which exceeded both the approved legal limit and the actual budget allocation available under the Transitional Development Grant for that financial year. This rendered the contract void and exposed the Entity to severe legal and financial vulnerabilities.

Management Response

This is a multiyear project and was cleared by the office of Solicitor General.

Authority's comment

Management's response was noted. However, the contract cleared by the Solicitor General on 13th February 2025 was worth UGX. 400,000,000 only. The Entity did not provide any evidence to show that the amended contract of UGX. 839,211,667 was resubmitted for fresh legal review and approval by the Solicitor General, rendering the variation irregular.

Recommendation

The Accounting Officer should strictly obtain approval from the Attorney General/Solicitor General for all contracts above UGX. 200 million prior to contract signing, in accordance with Regulation 6 (1) (f) PPDA (Contracts) Regulations, 2023.

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

2.2.1 Failure to dispose of obsolete assets during the financial year 2024/2025

Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023 provides for disposal planning, specifically:

- Regulation 2 (1) provides 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."*
- Regulation 2 (2) provides that: *"A Procuring and Disposing Entity may use the Board of Survey or a User Department to identify the public assets to be disposed of."*

The Authority found that the Entity did not prepare a disposal plan to dispose of unserviceable items that were recommended for disposal in the Board of Survey report for the FY 2023/2024. These items included: motor vehicles, a generator, tyres, shelves and medical equipment as indicated in Appendix IV.

Implication

The Entity's failure to plan and cause for disposal of obsolete and unusable assets, exposed them to deterioration and loss of realizable market value through pilferage, wear and tear.

Management Response

Disposal plan has been prepared and the process of disposal is on going.

Authority's comment

Management's response was noted. However, the Entity failed to submit the disposal plan for verification. In the absence of documentary evidence to confirm the preparation and ongoing implementation of the disposal plan, the finding was retained.

Recommendation

The Accounting Officer should task the Head, Procurement and Disposal Unit to prepare a disposal plan to facilitate the commencement of disposal activities in compliance with Regulation 2 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023.

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

2.3.1 Implementation of works against expired contracts

Regulation 52 (3) (vi) of the PPDA (Contracts) Regulations, 2023 requires a Contract Manager to ascertain that, all the contract obligations are completed before the expiry of the contract.

The Authority found that four projects worth UGX. 624,947,595 were executed under an expired contracts. The Contract Managers failed to enforce and track project milestones and contract validity periods, which allowed contractors to overshoot deadlines. Furthermore, the Contracts Committee failed to approve contract extensions before the original agreements lapsed as detailed in Table 7 below:

Table 7: Procurements implemented with expired contracts

No.	Subject of procurement	Contract Amount (UGX)	Contract expiry date	Date of request for contract extension	Date of approval of contract extension
1.	Phase IV construction of Production Laboratory at District Headquarters under Production Sector Grant and DDEG funding.	182,612,900	3rd March 2025	3rd March 2025 **Note**: Forwarded to PDU on 11th March 2025.	18th March 2025 **Note**: The contract was extended to 30th June 2025.
2.	Design, supply and installation of micro scale irrigation equipment.	96,729,000	3rd May 2025	22nd April 2025 **Note**: Request received by central registry on 14th May 2025.	23rd June 2025 **Note**: The contract was extended to 30th June 2025.
3.	Low-cost sealing at Omoro District Headquarters.	224,649,285	14th May 2025	12th May 12 2025	23rd June 2025 **Note**: The contract was extended to 30th June 2025.
4.	Completion of District Administration Headquarters.	120,956,410	3rd March 2025	24th February 2025	18th March 2025
	Total	**624,947,595**			

Implication
Executing projects under expired contract agreements exposed the Entity to severe legal and financial risks. In the absence of a valid, legally binding contract, the Entity lacked a formal mechanism to enforce project timelines, guarantee quality of work, or hold contractors liable for non-performance and defects.

Management Response
We take note and will adhere to that, however, works were already executed. The extension was to enable payments to the contractors.

Authority's comment
Management's response was noted. However, the justification that contract extensions were processed merely to facilitate payments to contractors highlighted a severe misunderstanding of contract administration. A contract cannot be legally extended after it has already expired because once an agreement lapses, it ceases to exist in law. Furthermore, the Entity failed to provide supporting evidence, such as practical completion certificates issued prior to contract expiry, to validate the claim that works were already executed.

Recommendation
Contract Managers should proactively manage project timelines and take responsibility for seeking, vetting, and securing Contracts Committee approval for all necessary extensions before the original contract period expires, in accordance with Regulation 52 (3) (vi) of the PPDA (Contracts) Regulations 2023.

2.3.2 Non-compliance with the requirement to submit work programs
The Special Condition of Contract, SCC (GCC 27) required contractors to submit work programs within seven days after delivery of the contracts. However, the Authority found that the contractors of seven procurements worth UGX. 867,954,273 in Table 8 below, failed to submit the work programs. This was attributed to inadequate contract administration and enforcement by the Contract Managers to demand and track the submission of work programs within the mandatory seven-day window.

Table 8: Procurements with anomalies in contract management

No.	Subject of Procurement	Contract Amount (UGX)
1.	Renovation of a block of three classrooms at Labworomor Primary School in Bobi Sub-County.	85,541,352
2.	Renovation of a block of five classrooms at Idobo Primary School in Lalogi Sub-County.	117,013,019
3.	Renovation of a block of five classrooms at Idure Primary School in Lalogi Sub-County.	113,189,423
4.	Completion of District Administration block.	120,956,410
5.	Renovation of the OPD block and incinerator at Bobi HC III.	136,276,784
6.	Low-cost sealing at Omoro District Headquarters.	224,649,285

No.	Subject of Procurement	Contract Amount (UGX)
7.	Deep boreholes, site survey and drilling of four boreholes at Pole A, Abole A, Lacanotingo and Dog Pece.	70,328,000
	Total	**867,954,273**

Implication
Absence of work programs creates ambiguity which fosters project stagnation, necessitates frequent and costly contract extensions, and increases the likelihood of abandoned or unfinished works.

Management Response
We take note and will ensure compliance in the subsequent procurements.

Recommendations
Contract Managers should in future procurements:
1. Task contractors to submit work programs as per the terms and conditions of the contract before contract implementation begins, in accordance with Regulation 52 (3) (a) (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 accordance with the terms and conditions of contract, is so stated.

2.3.3 Irregular contract amendment
Regulation 54 (4) of the PPDA (Contracts) Regulations, 2023 states that: *"A single contract amendment shall not increase the total contract price by more than fifteen percent of the original contract price."*

The Authority found that the Accounting Officer issued a single contract amendment that increased the contract sum by 19.2% (i.e., from UGX. 224,649,285 to UGX. 267,701,321) in the low-cost sealing at Omoro District Headquarters. This unauthorized financial variation of UGX. 43,052,036 directly violated the statutory 15% increase for a single contract amendment. The irregularity occurred because the Entity disregarded procurement regulations governing contract amendments.

Implication
Exceeding the 15% variation threshold created an irregularity and legally exposed contract to risked domestic arrears and eroded value for money through inflated costs.

Management Response
We take note and we shall comply.

Recommendation
The Accounting Officer should in future procurements, comply with the statutory limits governing contract amendments as provided under Regulations 54 (4) of the PPDA (Contracts) Regulations, 2023.

2.3.4 Incomplete procurement action files

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 found missing contract management plans and ESHS reports in six procurements action files worth UGX. 697,626,273 in Table 9 below. This anomaly was to the Contract Managers' failure to submit the documentation to the Procurement and Disposal Unit for filing and/or further action.

Table 9: Procurements with missing records

No.	Subject of procurement	Contract Amount (UGX)
1.	Renovation of a block of three classrooms at Labworomor Primary School in Bobi Sub-County.	85,541,352
2.	Renovation of a block of five classrooms at Idobo Primary School in Lalogi Sub-County.	17,013,019
3.	Renovation of a block of five classrooms at Idure Primary School in Lalogi Sub-County.	113,189,423
4.	Completion of District Administration block.	120,956,410
5.	Renovation of OPD block and incinerator at Bobi HC III.	136,276,784
6.	Low-cost sealing at Omoro District Headquarters.	224,649,285
	Total	**697,626,273**

Implications

- Without contract management plans, the Entity lacked a structured baseline to track performance, leading to uncoordinated project supervision and a high risk of project failure or delays.
- The absence of ESHS reports left the Entity completely blind to potential site hazards, labour disputes, or ecological damage. This exposed the Entity to legal sanctions and regulatory fines.

Management Response

The contract implementation plans were not prepared by the Contract Managers, hence not submitted to the PDU. Also, ESHS reports were not submitted to the PDU for filing.

Recommendations

1. Contract Managers should upon receipt of the contracts, prepare contract management plans using Form 49 in accordance with Regulation 50 (3) of the PPDA (Contracts) Regulations, 2023.
2. The Accounting Officer should direct the Contract Managers for the six projects in Table 9 above to compile and submit all missing contract management documentation to the PDU within 14 days for filing on the respective procurement action files, in compliance with Section 33 (o) of the PPDA Act, Cap. 205.

2.3.5 Assessment of the progress and performance of the micro-scale irrigation program in Omoro DLG

Background

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

- For solar-powered irrigation equipment, the maximum Government co-payment is 75% of the total cost of equipment and is capped at UGX 18,000,000. Within this total cap the maximum Government payment for a tank stand is UGX 2,000,000; and
- For petrol-powered irrigation equipment the maximum Government co-payment is 25% of the total cost of equipment and is capped at UGX 5,000.000.

Implementation rate (Progress achieved)

The Authority reviewed the micro-scale irrigation program and noted that out of the 85 interested farmers who applied, 67 (78.8%) met the eligibility criteria. Of these 67 eligible applicants, 54 farmers were formally approved, and the irrigation installations were successfully completed and accepted by the beneficiaries (see Appendix III).

Table10 below show the summary of procurement and implementation of the microscale irrigation program in Omoro DLG in the financial year 2024/2025.

Table 10: Summary status of the procurements of microscale irrigation equipment

Level	Definition	Statistics by Number (FY 2024/25)
Interested Farmer	Those farmers who submitted an Expression of Interest (EOI) and met the basic self-assessed criteria	85
Eligible Farmer	Those farmers who had a farm visit and were found to meet the eligibility criteria	67
Approved Farmer	Those farmers who made the co-payment, provided documentary proof of their land tenure (if possible) and signed an MOU with the Local Government	54
Installation Accepted Farmer	Those farmers who had the irrigation equipment installed and the Local Government and farmer verified the equipment and installation was as per quotation and standards	54
Completed Farmer	Those Farmers where the irrigation equipment supplier was paid by the Local Government and all paperwork is complete	54
Total of microscale irrigation kits installed and completed in FY 2024/2025		**54**

Exception noted: delayed payment of contractor

Regulation 52 (3) (a) (iii) of the PPDA (Contracts) Regulations, 2023 states that: *"For the purposes of regulation (1), a Contract Manager shall ascertain that the Procuring and Disposing Entity meets all the payment and other obligations in accordance with the terms and conditions of a contract."*

The Authority verified that 51 beneficiaries had their irrigation equipment fully installed, with all matching documentation completed and the suppliers duly paid by the Entity. However, payments for three farmers whose systems were installed by Sprinktech Limited remained outstanding. Management attributed this failure to the premature closure of the Integrated Financial Management System (IFMS) at the end of the financial year. Although the Entity petitioned the Ministry of Finance, Planning and Economic Development (MoFPED) to grant temporary system access to process the transactions, these requests were unsuccessful. Consequently, these outstanding liabilities were deferred for settlement in the financial year 2025/2026, but the Authority was not availed with evidence of payment for verification.

Implications

- Delaying payments to contractors for fully executed works breaches the agreed-upon contractual payment terms. This exposes the Entity to potential legal suits, claims for interest on delayed payments, or the suspension of future works by the contractor.
- Carrying over unpaid liabilities from one financial year into another creates domestic arrears.

Management Response

We have taken note of the Authority's recommendation.

Recommendation

The Accounting Officer should prioritize the settlement of outstanding liabilities for the three Sprinktech irrigation installations as a first charge on the budget for the current financial year 2026/2027 in accordance with Regulation 52 (3) (a) (iii) of the PPDA (Contracts) Regulations, 2023.

CHAPTER 3: OVERVIEW OF PERFORMANCE OF THE ENTITY

3.1 Overall compliance inspection conclusion

The performance of Omoro District Local Government for the financial year 2024/2025 was moderately satisfactory with an overall weighted average risk rating of 60.3%.

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 11 below:

Table 11: Summary of performance of Omoro District Local Government

Risk Rating	No.	% By No.	Value (UGX)	% By Value	Weight	Total Weighted Score	
						By No.	By Value
High	2	20	1,063,860,952	53	0.6	12	31.8
Medium	5	50	573,974,193	29	0.3	15	8.7
Low	3	30	370,943,575	18	0.1	3	1.8
Total	**10**	**100**	**2,008,778,720**	**100**	**1**	**30**	**42.3**

$$\text{Weighted Average (By number)} = \frac{\sum \text{Weighted Score}}{60} \text{ X } 100 = \frac{30}{60} \text{ X } 100 = 50\%$$

$$\text{Weighted Average (By Value)} = \frac{\sum \text{Weighted Score}}{60} \text{ X } 100 = \frac{42.3}{60} \text{X } 100 = 70.5\%$$

$$\text{The average weighted risk rating} = \frac{50+70.5}{2} = 60.3\%$$

Since 60.3% falls within the 31-70% risk range, the performance of the Entity is rated moderately satisfactory as detailed in Table 12 below:

Table 12: Risk rating

Risk Rating	Description of the performance
0-30%	Satisfactory
31-70%	Moderately satisfactory
71-100%	Unsatisfactory

GRAPHICAL PRESENTATION OF THE ENTITY'S PERFORMANCE

Figure 1: Performance by number of contracts

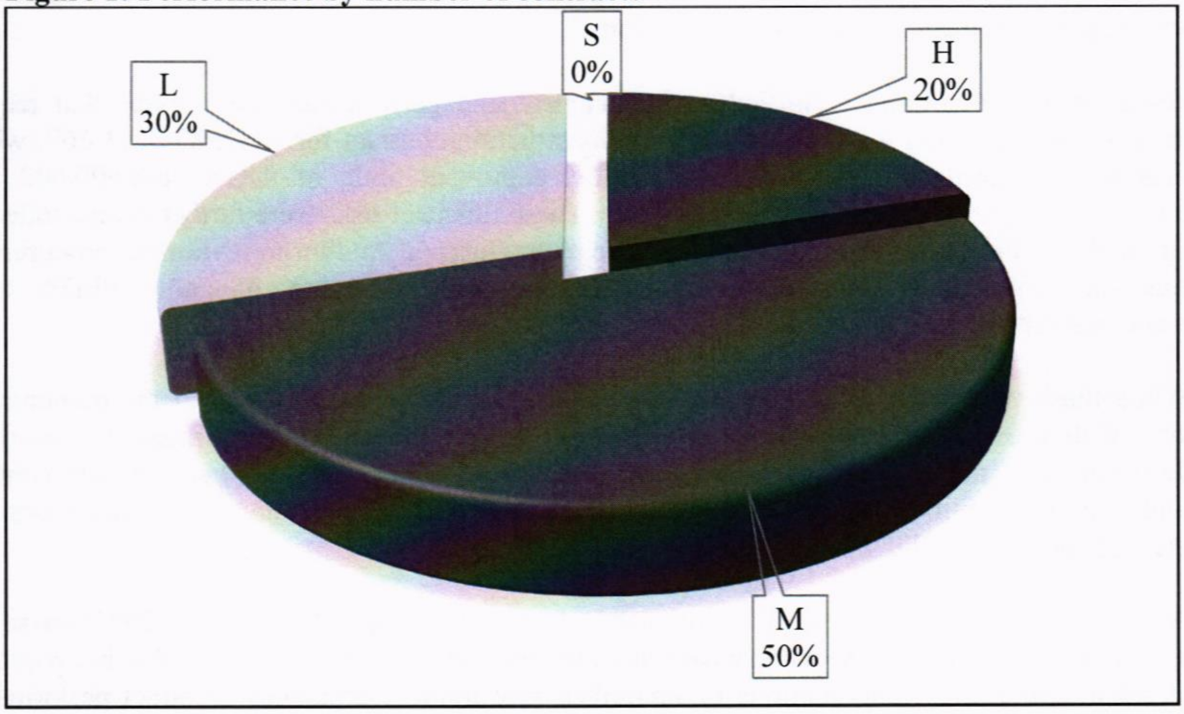
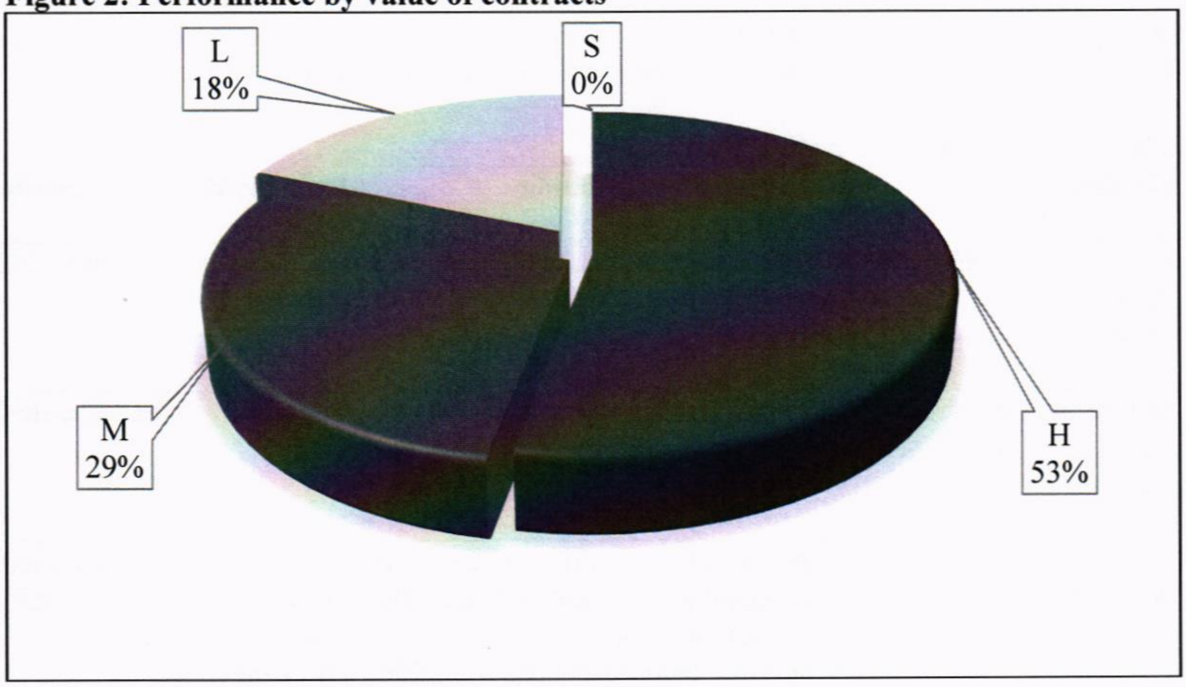


Figure 2: Performance by value of contracts



3.3 Compliance inspection opinion/conclusion

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a compliance inspection of Omoro District Local Government for the financial year 2024/2025 and reviewed ten sampled procurement and disposal transactions.

However, the inspection identified several control and performance weaknesses that require management attention Notably, executing a construction contract for UGX 839,211,667, which drastically exceeded the Solicitor General's approved limit of UGX 400,000,000 and implementing projects under expired contracts. These financial risks were further compounded by anomalies in bidding documents, a total failure by the Internal Auditor to review the procurement function, unexecuted asset disposals and poor implementation of prior PPDA audit recommendations (64.3% outstanding).

While these weaknesses did not materially undermine the overall integrity of the procurement system they expose operational vulnerabilities in project oversight, risk mitigation, and fiscal discipline. Left uncorrected, this pattern of procedural deviations and weak supervisory controls will continue to stall critical community infrastructure, drain public resources and directly obstruct the realization of public service mandates, if not addressed.

Accordingly, the performance of Omoro District Local Government for FY 2024/2025 is assessed as **moderately satisfactory**, with an overall weighted average risk rating of **60.3%**, but requiring targeted management interventions to strengthen procurement efficiency, contract performance and compliance with the statutory and regulatory requirements.

3.4 Recommendation Action Plan

The Entity should implement the recommendations in Table 13 below:

Table 13: Recommended Action plan

Finding	Action/Recommendation	Responsible Officer	Timeline
Failure to implement PPDA recommendations.	Establish an audit action tracking framework with clear recommendations, assigned owners, and binding closure deadlines.	Accounting Officer	July 2026
Failure by the Internal Auditor to audit the procurement and disposal function.	Prioritize audits of the Entity's procurement and disposal procedures.	Internal Audit Unit	Quarterly
70% procurement plan implementation rate.	i) Periodically monitor, review the implementation and update the procurement plan. ii) Submit comprehensive monthly procurement reports detailing specific LPO values instead of generic rates.	Accounting Officer/ Procurement and Disposal Unit	Quarterly/ Monthly

Finding	Action/Recommendation	Responsible Officer	Timeline
Failure to include revenue sources in the Entity's consolidated procurement plan.	Include expected locally raised revenues in work plans before submission to the PDU for consolidation.	User Departments/ Procurement and Disposal Unit	Annually
Issuance of bidding document with irregularities.	1. Prepare precise solicitation documents and set evaluation criteria that directly align with the procurement objectives. 2. Quality assure bidding documents for completeness and appropriateness.	Procurement and Disposal Unit/ Contracts Committee	July 2026
Failure to invite a minimum of six providers.	Invite a minimum of six bidders using own prequalification list, Authority's Register of Providers, prequalification lists of other Entities, or through market knowledge.	Procurement and Disposal Unit	July 2026
Signing contract above the amount approved by the Solicitor General.	Obtain approval from the Attorney General/Solicitor General for all contracts above UGX. 200 million prior to contract signing.	Accounting Officer	Immediate
Non-disposal of obsolete assets.	Prepare a disposal plan to facilitate the commencement of disposal activities.	Procurement and Disposal Unit	July 2026
Implementation of works against expired contracts.	Proactively secure Contracts Committee approval for all project extensions before expiration.	Contract Managers	Immediate
Non-submission of work programs.	Enforce the submission of contractor work programs in accordance with contract terms, and penalize non-compliance.	Contract Managers	July 2026
Irregular contract amendment.	Comply with the PPDA statutory limits governing contract amendments.	Accounting Officer	Immediate
Incomplete procurement action files.	i) Prepare contract management plans using Form 49. ii) Submit missing records to the PDU.	Contract Managers	Seven days
Delayed payment of contractor.	Prioritize the settlement of outstanding liabilities.	Accounting Officer	July 2026

Appendix I: Sample list of reviewed procurement files for FY 2024/2025

No.	Procurement Reference Number	Subject of Procurement	Method of Procurement	Provider	Contract Amount (UGX)	Risk Rating
1.	Omoro914/Wrks /2024-2025/00001	Low-cost sealing of District Headquarter roads under RTI Phase II.	Request for Quotation	Oryem Can Co. Ltd	224,649,285	High
2.	Omoro914/Wrks /2024-2025/00007	Renovation of a block of 5-classrooms at Idobo Primary School in Lalogi Sub-County under School Maintenance funding.	Request for Quotation	Awoto Foundation (U) Limited	117,013,019	Medium
3.		Phase II construction of the District Council Hall under Transitional Development Grant.	Request for Quotation	Maxon Investment Company Limited	839,211,667	High
4.	Omoro914/Wrks /2024-2025/00024	Deep borehole site survey and drilling of four boreholes at Pole A in Aremo, Abole SC, Abole A in Koro S/C, Lacenotinga in Labora S/C and Dog Pece Lagwedola in Lakwana.	Request for Quotation	Icon Projects Limited	70,328,000	Medium
5.	Omoro914/Wrks /2024-2025/00021	Design, supply and installation of micro scale irrigation systems for ten farmers under UgiFT Program.	Request for Quotation	• Sprinktech Limited • Doshnut Uganda Ltd	172,212,800	Low
6.	Omoro914/Wrks /2024-2025/00002	Renovation of In-patient Department block and construction of incinerator at Bobi HC III under PHC and DDEG funding.	Request for Quotation	Step Entertainment Limited	136,276,784	Medium
7.	Omoro914/Wrks /2024-2025/00003	Phase IV construction of Production Laboratory at District Headquarters under Production Sector Grant and DDEG funding.	Request for Quotation	Denflo Construction Company (U) Limited	129,399,980	Medium

No.	Procurement Reference Number	Subject of Procurement	Method of Procurement	Provider	Contract Amount (UGX)	Risk Rating
8.	Omoro914/Wrks /2024-2025/00004	Completion of the District Administration building under DDEG funding.	Request for Quotation	Odensbricks Company SMC-Ltd	120,956,410	Medium
9.	Omoro914/Wrks /2024-2025/00008	Renovation of a block of 5-classrooms at Idure P/S in Lakwaya Sub-County under School Maintenance funding.	Request for Quotation	Dedol Logistics Ltd	113,189,423	Low
10.	Omoro914/Wrks /2024-2025/00009	Renovation of a block of 3-classrooms at Labworomor P/S in Bobi Sub-County under School Facility Grant.	Request for Quotation	Blair Foundation (U)Limited	85,541,352	Low
	Total				**2,008,778,720**	

Appendix II: Risk Rating Criteria

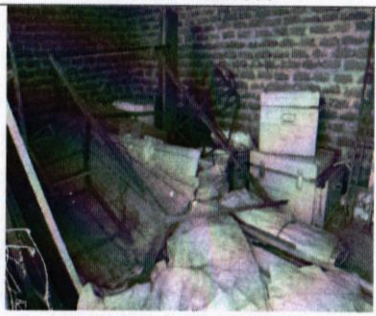
Risk	Description
High	Such procurements are considered to have serious weaknesses, which could cause material financial loss or carry risk for the regulatory system or the Entity's reputation. Such cases warrant immediate attention by Senior Management. Significant deviations from established policies 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: Completed micro-scale irrigation systems in Omoro DLG for FY 2024/2025

No.	Name of Farmer	Sub-County	Provider	Contract Amount (UGX)
1.	Mr. Samuel Ariho Irad	Labora	Sprinktech Ltd	19,845,000
2.	Mr. Sunday Oyet	Labora	Sprinktech Ltd	14,910,000
3.	Mr. Ambrose Etura	Ogur	Sprinktech Ltd	19,104,000
4.	Mr. Labejja Jakeo Okwera	Lakwaya	Sprinktech Ltd	15,780,000
5.	Mr. Vincent Lalobo Latim	Labora	Sprinktech Ltd	13,545,000
6.	Mr. Patrick Olango	Palenga	Sprinktech Ltd	13,545,000
7.	Ms. Milly Akello	Koro	Doshnut (U) Ltd	17,906,400
8.	Mr. Alfred Obina	Lakwaya	Doshnut (U) Ltd	12,606,200
9.	Mr. Nelson Onekalit	Koro	Doshnut (U) Ltd	22,388,400
10.	Mr. Alfred Opwonya	Abuga	Doshnut (U) Ltd	22,582,800
11.	Ms. Florence Acen	Odek	Sprinktech Ltd	15,120,000
12.	Ms. Mystica Aketch	Lakwana	Sprinktech Ltd	15,695,000
13.	Ms. Akot Monica	Lakwana	Reliefline U Ltd	13,370,000
14.	Mr. Vinansio Amone	Aremo	Doshnut (U) Ltd	25,282,800
15.	Mr. Johnson Gakumba	Koro	Reliefline U Ltd	19,282,800
16.	Mr. Godfrey Loum	Lakwana	Reliefline U Ltd	28,982,000
17.	Mr. Patrick Koyo Lugeny	Palanga T/C	Sprinktech Ltd	15,135,000
18.	Mr. Dennis Mwaka	Ongako	Sprinktech Ltd	14,060,000
19.	Mr. Alex Bwangamoi Okello	Koro	Doshnut (U) Ltd	25,585,200
20.	Mr. Charles Uma	Ongako	Relief line U Ltd	24,560,000
21.	Ms. Vicky Adong	Omoro T/C	Sprinktech Ltd	13,460,000
22.	Ms. Margaret Adyang	Koro	Sprinktech Ltd	24,980,000
23.	Mr. Andrew Agonya P' Lagony	Lakwana	Sprinktech Ltd	14,115,000
24.	Mr. Geoffrey Komakech	Palenga T/C	Sprinktech Ltd	13,135,000
25.	Mr. Joe Lamony	Labora	Sprinktech Ltd	5,055,000
26.	Mr. Charles Obali Obote	Abuga	Doshnut (U) Ltd	24,656,400
27.	Mr. Nyeroto Laban Ochola	Abuga	Sprinktech Ltd	13,220,000
28.	Mr. Mackdonald Oketayot	Labora	Sprinktech Ltd	5,815,000
29.	Mr. Justine Okumu	Bobi	Sprinktech Ltd	13,910,000
30.	Mr. Jackson Omona	Bobi	Sprinktech Ltd	16,920,000

No.	Name of Farmer	Sub-County	Provider	Contract Amount (UGX)
31.	Mr. Marvin Opoka	Bobi	Doshnut (U) Ltd	14,466,456
32.	Mr. Moris Otim	Lakwaya	Sprinktech Ltd	13,220,000
33.	Mr. Aboda Komakech	Bobi	Sprinktech Ltd	12,440,000
34.	Ms. Beatrice Aguti	Aremo	Sprinktech Ltd	20,165,000
35.	Mr. Francis Ben Okello	Aremo	Sprinktech Ltd	23,970,000
36.	Mr. Janet Abonga	Lakwaya	Sprinktech Ltd	13,575,000
37.	Ms. Agness Nabwire	Palenga T/C	Sprinktech Ltd	19,000,000
38.	Mr. Julius Ogwal	Akidi	Sprinktech Ltd	13,595,000
39.	Mr. Wilbert Okello	Lakwaya	Doshnut (U) Ltd	22,800,000
40.	Ms. Margaret Okidi		Sprinktech Ltd	25,969,000
41.	Mr. John Otim	Bobi	Doshnut (U) Ltd	17,065,000
42.	Mr. Patrick Mecak Saako	Acet T/C	Doshnut (U) Ltd	20,125,000
43.	Mr. George Tolit	Koro	Doshnut (U) Ltd	26,760,000
44.	Mr. FrankWaiswa	Palenga T/C	Sprinktech Ltd	16,928,000
45.	Mr. Benjamin Okumu	Lakwana	Sprinktech Ltd	16,388,000
46.	Mr. Gabriel D'archangel Ocak	Abuga	Doshnut (U) Ltd	21,470,400
47.	Mr. Beatrice Awilo	Ongako	Sprinktech Ltd	21,993,000
48.	Mr. Akena |Okullo	Lakwana1	Adritex U Ltd	41,955,000
49.	Mr. Janani Loum	Koro	Adritex U Ltd	23,930,500
50.	Mr. Patrick Oketa	Koro	Adritex U Ltd	18,155,000
51.	Mr. John Odur Olanya	Koro	Adritex U Ltd	17,465,000
52.	Ms. Margaret Orik	Lakwana	Adritex U Ltd	18,155,000
53.	Ms. Everlyn Laker Otim	Bobi	Adritex U Ltd	16,905,000
54.	Edward Wayne Openy	Ongako	Adritex U Ltd	14,325,000
	Total			**985,372,356**

Appendix IV: Unserviceable/obsolete assets as at 20th April 2026

 *Generator*	 *Motor vehicles*	 *Motor vehicles*	 *Motor vehicle*
 *Motor vehicle*			
 *Medical equipment*	 *Window frames, books selves*	 *Tyres, filing cabinets*	 *Tyres*