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

COMPLIANCE INSPECTION REPORT FOR KIRUHURA DISTRICT LOCAL GOVERNMENT FOR FINANCIAL YEAR 2024/2025

JULY 2026

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ACRONYMS

CAR	Community Access Road
FY	Financial Year
Ltd	Limited
PPDA	Public Procurement and Disposal of Public Assets Authority
PPDA Act, Cap. 205	Public Procurement and Disposal of Public Assets Act Chapter, 205
UGX	Uganda Shillings
VAT	Value Added Tax

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority carried out a Compliance Inspection on the procurement and disposal activities of Kiruhura District Local Government. This review covered a representative sample of ten procurement transactions worth UGX 1,451,727,365 during the Financial Year 2024/2025.

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

Several control and performance weaknesses were identified during the inspection, including understaffing, failure to implement 21% of prior audit recommendations, inadequate procurement storage, and delays in monthly reports. Additional issues involved procurement activities outside approved plans, unresolved procurements, inconsistencies in bidding documents, and low bidder participation. Irregular purchasing practices and asset management failures were also noted.

Although these weaknesses did not significantly undermine the procurement system's integrity, they highlight deficiencies in planning, contract management, and monitoring, which could adversely impact service delivery and government policy objectives if unaddressed.

Consequently, the overall performance of Kiruhura District Local Government for FY 2024/2025 was rated as moderately satisfactory with an overall weighted average risk rating of 66.3%. This performance standing underscores the need for immediate, targeted management interventions to strengthen procurement efficiency, enhance contract performance, and enforce strict adherence to statutory requirements.

The following key exceptions were noted during the inspection:

1. Section 36 of the PPDA Act, Cap. 205 requires User Departments to perform critical procurement tasks like planning, budgeting and contract supervision. The Authority found that there were 253 vacancies across key departments. Consequently, User Departments struggled to manage contracts, evaluate bids, and draft technical specifications effectively without appropriate staffing levels;
2. Section 60(2) of the PPDA Act, Cap. 205 requires a Procuring and Disposing Entity to plan its procurement and disposal in a rational manner. A review of the Financial Year 2024/2025 procurement plan revealed a 19% non-implementation rate, with UGX 5,682,414,379 (81%) of a planned UGX 7,000,263,982 executed. Furthermore, 21 planned procurements worth UGX 127,967,952 were not implemented, and nine transactions valued at UGX 237,006,000 occurred outside the approved plan without justification. These issues indicate a breakdown in rational procurement planning, directly undermining budget discipline, institutional transparency, and service delivery;
3. Section 10(1)(a) of the PPDA Act, Cap. 205 requires Procuring and Disposing Entities to implement corrective measures as directed by the Authority. Contrary to this provision, three (21%) out of 14 recommendations issued in March 2025 remained unimplemented. This

continued non-compliance indicates a lack of management commitment to addressing systemic vulnerabilities and enhancing the internal control framework;

4. Guideline No. 11 of 2024 requires all Procuring and Disposing Entities to allocate a minimum of 15% of their annual procurement budget, alongside all individual procurements under UGX 10,000,000, to associations of Women, Youth, and Persons with Disabilities. Entities are also legally required to track these reservations and report them in monthly submissions to the Authority. A review of the Entity's procurement plan and monthly reports for FY 2024/2025 revealed that the Entity failed to earmark or reserve any portion of its procurement plan for these Special Interest Groups. Consequently, no procurement activities were set aside for Special Interest Groups during the financial year. This omission hinders Government efforts to promote inclusive economic development and severely curtails the achievement of national socio-economic aspirations;

5. Regulation 5(1) of the PPDA (Evaluation) Regulations, 2023 requires that bid evaluations are conducted strictly according to the criteria set out in the bidding documents. Contrary to this provision, improper bid evaluations were conducted in four transactions worth UGX 724,057,939. Critical criteria like audited accounts, general experience, and contractor performance history were not assessed. These irregularities could lead to administrative reviews from affected bidders and raise concerns about the integrity of the procurement process;

6. Contrary to Regulation 15(1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023, which requires entities to submit monthly reports on all procurement activities by the 15th day of the following month, the Entity failed to report 19 procurement activities worth UGX 1,786,136,159. Additionally, all monthly reports for FY 2024/2025 were submitted late, with an average delay of 55 working days hindering PPDA's oversight function;

7. Section 44(1) of the PPDA Act, Cap. 205 mandates that a Procuring and Disposing Entity maintain records of its procurement and disposal proceedings for seven years from the date of a decision to terminate the action or the date of contract completion, whichever comes later. Where a contract is ongoing or legally challenged, the records must be preserved for an additional year following contract completion or dispute settlement, whichever occurs earlier. Contrary to this requirement, the Procurement and Disposal Unit (PDU) lacks adequate storage facilities, such as cabinets and shelves, resulting in procurement files and submitted bids being stored directly on the floor. This substandard environment severely jeopardizes the integrity and security of critical documents, creating a significant risk of non-compliance with statutory record retention requirements;

8. Section 60 of the PPDA Act, Cap. 205, which requires every Procuring and Disposing Entity to prepare and submit an annual disposal plan to the Authority each financial year, the district did not prepare a disposal plan for the Financial Year 2024/2025. Consequently, the district was unable to dispose of obsolete assets, including motorcycles, vehicles, and solar panels, recommended for disposal during the financial year. Neglecting disposal planning exposes obsolete assets to vandalism and continuous loss of value through physical depreciation;

9. Section 51 of the PPDA Act, Cap. 205 requires all procurement and disposal transactions to be conducted in a manner that promotes economy, efficiency, and value for money. Contrary to this statutory mandate, ICT equipment valued at UGX 295,495,000 supplied by Solamu General Enterprises Ltd on 5th June 2025 remained idle at the District Headquarters for an

extended period. The Entity could not deploy or install the equipment due to prolonged construction delays at Kaaro and Lake Mburo Seed Secondary Schools, which were the designated installation sites. Storing valuable electronic assets indefinitely without deployment directly locks up public funds, risks equipment obsolescence or deterioration, and defeats the legislative requirement for efficiency and immediate value for money.

10. Sections 57 and 60(2)(b) of the PPDA Act, Cap. 205 requires all public procurement transactions to utilize framework contracts for recurring needs. The Entity irregularly advanced cash worth UGX 33,958,088 to staff for the direct purchase of commonly used items, including stationery, ICT equipment, batteries, and office supplies. Procuring through staff increases the risk of fraud, conflict of interest, restricting competition and also compromises the achievement of value for money; and
11. The Board of Survey report for the Financial Year 2024/2025 revealed missing items including a motorcycle, an iPad, and two laptops. Additionally, the district lacked land titles for 11 properties and Kiruhura HC IV also reported significant quantities of expired medical supplies contrary to Section 95 (1) of the PPDA Act, Cap. 205. These issues pose risks such as asset loss, ownership disputes, and public health threats.

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

1. The Accounting Officer should:

   i. Formally request and engage with the Ministries of Public Service, and Finance Planning and Economic Development to have an increase in the wage bill ceiling to address urgent funding requirements for filling vacant positions, especially in the Works, Administration and Finance Departments;

   ii. Task the Internal Audit Section with continuously monitoring the status of all PPDA audit recommendations to ensure full implementation within established deadlines, in accordance with Section 10(1)(a) of the PPDA Act, Cap. 205;

   iii. Provide adequate storage shelves and cabinets for the Procurement and Disposal Unit to maintain and archive the current records in accordance with Section 33 (o) of the PPDA Act, Cap. 205;

   iv. Prepare an urgent asset management plan to engrave unmarked equipment, title 11 district land plots, and establish a disposal schedule from the National Medical Stores for expired medicines at Kiruhura Health Centre IV; and

   v. Conduct a formal investigation to recover missing assets, including motorcycle LG 0168-31, two laptops, and an iPad, holding responsible custodians liable for any losses resulting from negligence in accordance with Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023.

2. The Procurement and Disposal Unit Should:

   i. Maintain and archive all records of the procurement and disposal process in accordance with Section 33(o) of the PPDA Act, Cap. 205;

i. Allocate 15% of the annual procurement plan and all individual procurements below UGX 10,000,000 for Special Interest Groups in the consolidated procurement plan in accordance with Guideline No. 11 of 2024;

ii. Prepare, review and update the procurement and disposal plan on a quarterly basis or whenever necessary in accordance with Section 60 (2) of the PPDA Act, Cap. 205;

iii. Prepare comprehensive monthly reports, verified by the Contracts Committee against procurement plans, minutes, and financial records, and submit to PPDA through the E-Reporting Link by the 15th of the following month in accordance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023; and

3. The User Departments should:

ii. Strengthen contract monitoring practices to synchronize civil works and infrastructure readiness seamlessly with equipment delivery in accordance with Regulation 52(3)(i) of the PPDA (Contracts) Regulations, 2023; and

iii. Make use of the framework contracts to procure works, services, or supplies that are required continuously or repeatedly over a set period of time in accordance with Section 60 (2) (b) of the PPDA Act, Cap. 205.

4. The Evaluation Committees should adhere to the evaluation criteria stated in the bidding document to ensure evaluation processes are thoroughly done in accordance with Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023.

CHAPTER ONE: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority conducted a compliance inspection of your Entity that covered ten sampled procurement transactions worth UGX. 1,451,727,365 under the Financial Year 2024/2025. The compliance inspection involved a review of the procurement system, the procurement process and disposal of public assets, as well as contract performance following the provisions of the PPDA Act, Cap. 205 and attendant PPDA Regulations.

1.2 Inspection Objectives

The overall objective of the compliance inspection was to assess and establish the degree of compliance of the Entity's procurement and disposal system and processes with the provisions of the PPDA Act, Cap. 205 and attendant Regulations, and to assess 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 Entity with the general provisions of the PPDA Act, Cap. 205 and attendant Regulations regarding the performance of the procurement structures and procurement processes;
2. Assess the degree of compliance of the Entity's disposal process with the provisions of the PPDA Act, Cap. 205 and Regulations; and
3. Assess the level of efficiency and effectiveness in contract implementation, including the application of Environmental, Social, Health, and Safety (ESHS) requirements in the procurement process.

1.3 Structure of the Entity

According to Section 28 (1) of the PPDA Act, Cap. 205, the Accounting Officer of a Procuring and Disposing Entity shall have the overall responsibility for the successful execution of the procurement and disposal processes. The Chief Administrative Officer, Mr. Kiberu Charles Nsubuga, was designated as the Accounting Officer of the District during the Financial Year 2024/2025.

Section 28 (1) (a) and (c) of the PPDA Act, Cap. 205 specifically gives the responsibility to the Accounting Officer to cause the establishment of a Procurement and Disposal Unit and Contracts Committee staffed at an appropriate level.

a) Procurement and Disposal Unit

The Entity had an established Procurement and Disposal Unit staffed at an appropriate level as enshrined under Section 28 (1) (c) of the PPDA Act, Cap. 205. The Procurement and Disposal Unit was staffed with a Senior Procurement Officer and a Procurement Officer during the Financial Year 2024/2025 as indicated in Table 1 below:

Table 1: Staffing in the Procurement and Disposal Unit

No.	Name	Designation	Qualifications	Appointment Date
1.	Ms. Milly Kukkiriza	Senior Procurement Officer	Post Graduate Diploma in Procurement Bachelor's in Business Administration	17th September 2020
2.	Mr. Andrew Mutungi	Procurement Officer	Bachelor of Procurement and Supply Chain Management Masters of Business Administration MCIPS Post Graduate Diploma in Procurement and Supply Chain	14th November 2022

b) Contracts Committee composition

The Contracts Committee was fully established with five members. The composition of the Contracts Committee is indicated in Table 2 below:

Table 2: Contracts Committee Membership during the inspection period

No	Name	Designation	Position on Committee	Date of Approval by PSST
1.	Ms. Deborah Namara	District Natural Resources Officer	Chairperson	5th March 2023
2.	Mr. Anthony Tayebwa	Principal Agriculture Officer	Secretary	2nd May 2023
3.	Mr. Johnson Atwine	Biostatistician	Member	5th March 2023
4.	Ms. Cissy Kyoburunga	Senior Community Development Officer	Member	2nd May 2023
5.	Mr. Gad Owaruhanga	Water Officer	Member	2nd May 2023

1.4 Compliance Inspection Scope

The exercise covered a sample of ten procurement transactions worth UGX 1,451,727,365 conducted during the Financial Year 2024/2025, a review of procurement structures and the procurement plan performance. The list of sampled transactions is contained under Appendix 2.

1.5 Inspection Methodology

The Entity was notified about the exercise on 15th March 2026. A sample of ten procurement transactions was selected based on stratified random sampling using the Contracts Committee minutes, the contracts register, the payment registers, and monthly procurement and disposal reports. The Inspection commenced on 30th March 2026.

The exercise was conducted under the supervision of the Regional Manager. During the exercise, the team examined records and documents for each sampled procurement transaction. The team also reviewed the procurement plan for Financial Year 2024/25, as well as monthly procurement and disposal reports, among other documents.

On completion of data collection, members of the inspection team met with various stakeholders such as the Accounting Officer, Contracts Committee members, Procurement and Disposal Unit staff, and User Department representatives to discuss and get clarifications on some of the preliminary findings. A debrief meeting was held with the Accounting Officer to share the preliminary findings on 1st April 2026.

The Authority prepared a management letter, which was issued to the Entity on 19th May 2026, with a request to submit a management response by 26th May 2026, which was officially submitted on 5th June 2026. The compliance Inspection report presents the key findings and conclusions arising from the compliance inspection exercise.

The findings are identified by exception, the level of risk and the recommendation. The procurements are rated in four categories according to the weaknesses identified, namely: high risk, medium risk, low risk and satisfactory. The definition of the risk rating is in Appendix 1.

CHAPTER TWO: FINDINGS AND RECOMMENDATIONS OF THE AUTHORITY

2.1 COMPLIANCE WITH THE PPDA ACT, CAP. 205, AND ATTENDANT REGULATIONS REGARDING THE PERFORMANCE OF THE PROCUREMENT STRUCTURES AND THE CONDUCT OF THE PROCUREMENT PROCESSES

2.1.1 Understaffing in User Departments affects procurement performance

Section 36 of the PPDA Act, Cap. 205 mandates that User Departments perform critical procurement functions, including planning, budgeting, preparation of specifications, evaluations, and contract management.

However, there were 253 vacant positions across key departments. Specifically, significant staffing gaps exist in the Administration, Finance, and Works departments, as well as various Town Councils and Sub-Counties. These unfilled positions, which the Entity attributes to a lack of wage bill provision, are summarized in Table 3 below:

Table 3: Unfilled positions in Kiruhura District Local Government

No.	Department	Approved	Filled	Vacant
1.	Work Department	22	14	8
2.	Community-Based Services	7	4	3
3.	Natural resources	11	8	3
4.	Planning dept	5	2	3
5.	Internal auditor	4	1	3
6.	Commercial	5	3	2
7.	Health	8	6	2
8.	CAO office	3	2	1
9.	Administration	31	14	17
10.	Human Resources	3	2	1
11.	Statutory bodies	7	4	3
12.	Procurement and Disposal Unit	2	2	0
13.	Finance	17	9	8
14.	Education	10	7	3
15.	Production	13	7	6
16.	Sango Town Council	55	20	35
17.	Kiruhura Town Council	49	23	26
18.	Rusherere Town Council	59	13	46
19.	Rwentamu Sub-County	16	8	8
20.	Kashongi Sub-County	16	9	7
21.	Kikatsi Sub-County	16	8	8
22.	Kironi Sub-County	16	8	8
23.	Kanyaryeru Sub-County	17	9	8
24.	Sanga Sub-County	16	9	7
25.	Nyakashera Sub-County	17	10	7
26.	Kitura Sub-County	18	11	7
27.	Kenshusa Sub-County	14	6	8

No.	Department	Approved	Filled	Vacant
28.	Akayanja Sub-County	18	10	8
29.	Rweshande Sub-County	15	8	7
Total		**490**	**237**	**253**

Implication
Understaffed departments struggle to fulfil essential procurement functions, particularly in preparing technical specifications, evaluation, and managing contracts actively.

Management Response
Management acknowledged the finding and attributed it to the limited wages that the Entity gets from the Ministry of Finance, Planning and Economic Development and promised to fill those gaps when they received enough wages.

Authority's Comment
While Management's wage bill ceiling constraint is acknowledged, the 51.6% vacancy rate (253 vacant posts) creates critical operational risks. Severe understaffing overburdens current personnel, causing burnout and directly hindering their capacity to effectively execute contract management duties. This capacity gap increases the risk of project mismanagement and subsequent financial losses; therefore, the finding is maintained.

Recommendation
The Accounting Officer should formally request and engage with the Ministries of Public Service, and Finance Planning and Economic Development to have an increase in the wage bill ceiling to address urgent funding requirements for filling vacant positions, especially in the Works, Administration and Finance Departments.

2.1.2 Failure to implement 21% of the Authority's previous audit recommendations

Section 10 (1) (a) of the PPDA Act, Cap. 205 requires a Procuring and Disposing Entity to take corrective action on persistent breaches as directed by the Authority.

Following the Financial Year 2023/2024 Procurement and Disposal Audit, 14 recommendations were issued in March 2025 for implementation by September 2025; however, three recommendations (21%) were not implemented, as indicated in Table 4 below:

Table 4: Unimplemented previous recommendations

No.	Recommended Action	Status
1.	The Accounting Officer should prioritize the provision of adequate storage facilities, including filing cabinets and drawers for the procurement and disposal records in the 2025-2026 budget.	Not implemented
2.	The Accounting Officer should expedite the process of disposal of the obsolete assets and submit a report to the Authority in accordance with Regulation 46 (3) of the PPDA (Disposal of Public Assets) Regulations, 2023.	Not implemented
3.	User Department should quarterly or wherever necessary review and update their procurement plans and submit to the Procurement and	Partially implemented

No.	Recommended Action	Status
	Disposal Unit for consolidation in accordance with Section 60 (7) of the PPDA Act, Cap. 205.	

Implication
The persistent failure to address audit recommendations suggests insufficient management commitment to remedying identified systemic issues and improving the internal control framework.

Management Response
Management acknowledged the query and pledged to improve.

Recommendation
The Accounting Officer should task the Internal Audit Section with continuously monitoring the status of all PPDA audit recommendations to ensure full implementation within established deadlines, in accordance with Section 10(1)(a) of the PPDA Act, Cap. 205.

2.1.3 Procurement planning and implementation

From the review of the Entity's procurement plan for Financial Year 2024/2025, the Authority made the following findings:

a) Failure to implement 19% of the procurement plan

Section 60 (2) of the PPDA Act, Cap. 205 mandates that a Procuring and Disposing Entity plan its procurement and disposal in a rational manner.

A review of the Entity's procurement plan and monthly reports for the Financial Year 2024/2025 revealed an implementation failure rate of 19%. Out of a total planned value of UGX 7,000,263,982, procurements worth UGX 5,682,414,379 (81%) were executed, resulting in an unimplemented procurement variance estimate of UGX 1,317,849,603. The implementation performance is indicated in Table 5 below:

Table 5: Procurement plan implementation rate

Total procurement plan value inclusive (VAT) (UGX)	7,000,263,982
Total procurement spend value inclusive (VAT) (UGX)	5,682,414,379
Procurement Plan Implementation Variance (UGX)	1,317,849,603
Procurement Plan Implementation Rate	81%

This could be attributed to the following.

(i) Procurements conducted outside the approved Procurement Plan

Section 60(10) of the PPDA Act, Cap. 205 prohibits carrying out any procurement outside the approved procurement plan, except in emergencies.

Contrary to this provision, nine procurement transactions worth UGX 237,006,000 were conducted outside the consolidated procurement plan for the Financial Year 2024/2025. These unplanned procurements are indicated in Table 6 below:

Table 6: Procurements outside the plan

No.	Subject of Procurement	Amount (UGX)
1.	Supply, delivery and installation, training and commissioning of medical equipment for Rwenshande H/C III	143,335,000
2.	Mechanical maintenance of Kashongi market-Akacuucu road	7,000,000
3.	Grading, shaping and drainage works on the Ekishuju-Rwakitura-Akanara TC road	10,000,000
4.	Periodic maintenance of Rusherere-Kyabagyenyi-Byazo	10,000,000
5.	Roofing of the Kenshunga Sub-County community hall	15,631,000
6.	Mechanized maintenance of Kabushwere church-Ekikoni-Kikatsi boundary road	7,870,000
7.	Mechanical maintenance of Kitabo-Kagando Church-Kitabo Road	8,220,000
8.	Construction of a staff house at Komugina Primary School	20,000,000
9.	Procurement of a motorcycle	14,950,000
Total		**237,006,000**

Implication

Procuring outside the plan compromises the effectiveness of procurement planning and potentially diverts resources to non-essential activities and could result in domestic arrears.

Management Response

Procurements conducted outside the plan were caused by emergencies, especially roads that turned out to be impassable and the alarm from the communities had to cause emergency procurements. Under health, those procurements were also due to emergencies as well.

Authority Comments

1. Items such as the roofing of Kenshunga Sub-County community hall, the construction of a staff house at Komugina Primary School, and the procurement of a motorcycle were predictable needs that should have been planned for prior.
2. Furthermore Management failed to present documentary evidence of formal emergency declarations by the Accounting Officer, written approvals from the Contracts Committee, or required statutory notifications to the Authority in roads and health. Consequently, the query was maintained.

Recommendations

The Accounting Officer should:

1. Review and update the procurement plan on a quarterly basis or whenever necessary in accordance with Section 60 (7) of the PPDA Act, Cap. 205; and
2. Submit a report to the Authority regarding all contracts signed during emergencies within 10 working days after signing the contract in accordance with Section 28 (3)(b) of the PPDA Act, Cap. 205.

(ii) Non-implementation of 21 planned procurements

The Authority further noted that 21 procurements worth UGX. 127,967,952 were not implemented and this affected the performance of the procurement plan. Table 7 below indicates the procurements not implemented.

Table 7: Planned Procurements not implemented

No.	Subject of procurement	Amount (UGX)
1.	Procurement of assorted Agricultural inputs	6,000,000
2.	Installation of Electricity in Kikatsi Sub-County community hall	2,547,222
3.	Roofing of a 3-classroom block at Kyeibuza	4,600,000
4.	Grading and shaping of Ekimotoka-Igayaza-Muryampinguzi CAR(7km)	8,226,754
5.	Grading and shaping of Kanyamisisa-Akajeyo-Rwoburundo-Byazo CAR (8km)	10,804,592
6.	Grading and shaping of Ekiber-Rwemikunyu-Rwanyangwe CAR	9,000,000
7.	Grading and shaping of the Nyakayanga Trading Centre borehole road	8,525,218
8.	Grading and shaping of Kanistya-Kyawanyena-Bugologolo road	7,000,000
9.	Grading and shaping of Kyamarebe-Miizi CAR (3km)	7,365,058
10.	Grading and shaping of the Rutaremwa-Kagunga ranch-Kenshunga boundary CAR	7,000,000
11.	Grading and shaping of Ekihaama trading centre, Rushambuza, Kenshunga boundary CAR	6,500,000
12.	Partial completion of sub-county hall/ offices (floor tilling)	6,000,000
13.	Grading and shaping of Rwabarata-Rwembaya-Kakagate CAR	5,000,000
14.	Maintenance of the Rwamurenda CAR	3,900,000
15.	Renovation of Kanyaryeru S/C Offices	2,400,000
16.	Street opening	2,200,000
17.	Opening and grading of Karunyiga-rwitsuru CAR(6kms)	10,549,108
18.	Grading of Rwakobo-Rwekishwaga CAR(4km)	4,800,000
19.	Grading of Rwensheko-Kanyaryeru Road CAR(5.5km)	7,000,000
20.	Procurement of Concrete pillars	4,000,000
21.	Procurement of printers for the production department	4,550,000
	Total	**127,967,952**

Implication

Failure to fully implement all planned procurements compromises the achievement of the district's set annual service delivery targets and increases the risk of future budget cuts.

Management Response

The planned procurement activities in the sub-counties were not implemented due to a shortfall in anticipated local revenue collections, which were affected by the outbreak of Foot and Mouth Disease, hindering markets and animal movements in the district.

Authority Comment

While the economic impact of the outbreak of foot and mouth disease is acknowledged, the Procurement and Disposal Unit (PDU) failed to formally review and amend the procurement plan. Consequently, the finding was maintained.

Recommendation

The User Departments should regularly review and update the procurement plan quarterly or whenever necessary and submit to the PDU for consolidation in accordance with Section 60 (7) of the PPDA Act, Cap. 205.

2.1.4 Failure to report all procurement activities conducted

Regulation 15(1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023 requires every Procuring and Disposing Entity to submit a monthly report (Form 2) to the Authority that must detail all procurement activities and the providers involved. A review of the Entity's monthly reports for the Financial Year 2024/2025 records revealed the following:

The Entity failed to disclose 19 procurement activities worth UGX 1,786,136,159 in its monthly submissions, contrary to the above regulation. The specific unreported transactions are indicated in Table 8 below:

Table 8: Procurement transactions not reported to the Authority

No	Subject of Procurement	Amount (UGX)
1.	Motor vehicle Maintenance and repairs	189,780,000
2.	Food and Refreshments	20,301,429
3.	Supply of office stationery and small office equipment	50,684,324
4.	Computer maintenance	1,000,000
5.	Construction of the Administration Office Building	400,000,000
6.	Procurement of a public notice board	700,000
7.	Construction of a classroom block at Twemyambi Primary School	150,000,000
8.	Construction of Kaaro and L.Mburo seed school	563,014,037
9.	Mechanized maintenance of Kyabagyenyi-Naama CAR (11km)	27,956,058
10.	Mechanized maintenance of Nyakasharara-Katete-Kanyabihara Rwanyangwe CAR (16km)	83,267,730
11.	Mechanized maintenance of Nyarubanga I - Nyarubanga II Rwemambe I CAR (12km)	29,199,536
12.	Mechanized maintenance of Byaazo-Akanaara-Keitaturegye CAR (25km)	35,971,346
13.	Mechanized maintenance of Rwenshande-Bubaare-Ekihaama-Rushenyi-Kanyanya CAR (10km)	53,982,792
14.	Mechanized maintenance of Rwetamu-Orukoma-Akajumbura-Ekikinga CAR(10km)	39,819,920
15.	Mechanized maintenance of Ekyapa-Akageti-Nsharara gate	29,082,493
16.	Mechanized maintenance of Bijubwe-Akengoma-Katyaza CAR (12km)	34,609,728
17.	Mechanized maintenance of Rwakahaya-Bweza-Kamyabihara-Rwanyangwe CAR (10mk)	25,210,962
18.	Procurement of Office Furniture	11,555,804
19.	Construction of a pit latrine and incinerator at Kiruhura HC IV	40,000,000
Total		**1,786,136,159**

Implication
This compromises the principles of transparency and accountability in the Entity, increasing the risk of procurement fraud in the absence of strong internal controls.

Management response
Management acknowledged the query as an oversight and pledged to improve.

Recommendation
The Procurement and Disposal Unit should prepare comprehensive monthly reports, verified by the Contracts Committee against procurement plans, minutes, and financial records, and submit to PPDA through the E-Reporting Link by the 15th of the following month in accordance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023.

2.1.5 Delays in submitting monthly reports
Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023 requires every Procuring and Disposing Entity to submit a monthly report (Form 2) to the Authority by the 15th day of the following month. A review of the Entity's monthly reports for the Financial Year 2024/2025 records revealed the following:

The Entity consistently failed to meet the 15-day reporting deadline, with monthly reports for Financial Year 2024/2025 submitted with an average delay of 55 working days. Notably, reports for the first half of the year were only submitted in bulk in January 2025, as indicated in Table 9 below:

Table 9: Analysis of Delays in Submission of Monthly Procurement Reports

Month	Submission Deadline	Submission Date	Delay (working days)
July	15/08/2024	24/01/2025	117
August	15/09/2024	24/01/2025	95
September	15/10/2024	24/01/2025	74
October	15/11/2024	24/01/2025	51
November	15/12/2024	24/01/2025	30
December	15/01/2025	24/01/2025	8
January	15/02/2025	17/06/2025	87
February	15/03/2025	17/06/2025	67
March	15/04/2025	17/06/2025	46
April	15/05/2025	17/06/2025	24
May	15/06/2025	17/06/2025	2
June	15/07/2025	02/10/2025	58
Average			**55**

Implication
Failure to report to the Authority procurement and disposal transactions of the Entity as per the stipulated time compromises transparency and accountability of public funds.

Management response
Management acknowledged the query as an oversight and pledged to improve.

Recommendation
The Accounting Officer should make use of the PPDA monthly electronic reporting link on https://ereports.ppda.go.ug/ to submit monthly reports on procurements and disposal by the fifteenth day of the following month in accordance with Regulation 15(1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023.

2.1.6 Noncompliance with reservation schemes for Special Interest Groups (SIGs)

Guideline No. 11 of 2024 on Reservation Schemes requires that Procuring and Disposing Entities allocate at least 15% of their annual procurement budget and all individual procurements valued below UGX 10,000,000, for associations of Women, Youth, and Persons with Disabilities. Additionally, these entities should track these reservations and report them in their monthly submissions to the Authority.

Contrary to this guideline, the Entity failed to earmark any portion of its procurement plan for these designated categories. Consequently, no procurement activities were deliberately set aside for Special Interest Groups (SIGs) in the FY 2024/2025.

Implication
Failure to reserve procurements for the Special Interest Groups deprives them of the opportunity to benefit from government spending, which in turn increases income inequality.

Management Response
Reservation schemes for special interest groups were considered, for instance, the supply of twin desks worth UGX 127,322,000 and the supply of laptops worth UGX 38,379,000 were awarded to women-owned companies, Blend Trade Links Ltd and Dallena Enterprise Company Ltd, respectively.

Authority Comment
The coincidental award of contracts to female-owned companies does not constitute compliance with a formal reservation scheme. Guideline No. 11 of 2024 mandates that the 15% allocation be earmarked at the planning stage. Management's awards were reactive but not planned. Additionally, the guideline explicitly requires that procurements below UGX 10,000,000 be reserved for Special Interest Groups. However, the contracts cited by management exceed this threshold.

Furthermore, management neither provided the necessary documentation to confirm the legal registration of the cited companies as Special Interest Group (SIG) enterprises nor did they demonstrate tracking SIG reservations in their monthly reports to the Authority. Consequently, the finding was maintained.

Recommendation
The Procurement and Disposal Unit should allocate 15% of the annual procurement plan and all individual procurements below UGX 10,000,000 for Special Interest Groups in the consolidated procurement plan in accordance with Guideline No. 11 of 2024.

2.1.7 Inadequate storage facilities for procurement records

Section 44(1) of the PPDA Act, Cap. 205 mandates that a Procuring and Disposing Entity maintain records of its procurement and disposal proceedings for seven years from the date of a decision to terminate the action or the date of contract completion, whichever comes later. However, where a contract is ongoing or legally challenged, the records should be preserved for an additional year following contract completion or dispute settlement, whichever occurs earlier.

The Procurement and Disposal Unit (PDU) lacked adequate storage facilities, such as cabinets and shelves. Consequently, procurement files and submitted bids were stored on the floor, compromising their integrity, security, and long-term durability. This physical environment poses a significant risk to the Entity's ability to meet the statutory seven-year retention period. Figure 1 below illustrates the substandard state of record-keeping in the PDU as of 1st April 2026.

Figure 1: Inadequate storage facilities for procurement and disposal action files

The above photo, taken on 1st April 2026, shows procurement records scattered on the floor.

Implication

Storing records on the floor increases the risk of damage from moisture, pests and unauthorized access, making it tough for the Entity to meet the seven-year retention mandate.

<u>Management Response</u>

Kiruhura District Local Government is currently constructing a main administration block. This facility will provide the necessary space to resolve existing file storage challenges permanently

Authority Comment

While the Entity's long-term infrastructure plans are noted, the construction of a new administration block does not mitigate the immediate risks to current procurement records, which remain susceptible to moisture, pests, and unauthorized access. Consequently, the finding is maintained.

Recommendation

The Accounting Officer should provide adequate storage shelves and cabinets for the Procurement and Disposal Unit to maintain and archive the current records in accordance with Section 33 (o) of the PPDA Act, Cap. 205.

2.1.8 Irregularities in the bidding document

Regulation 42 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023 requires all bidding documents to contain clear requirements, comprehensive evaluation criteria, appropriate contract types, and specific payment terms.

Contrary to this requirement, the Entity issued a solicitation document for the supply and installation of reagents and science equipment for Kaaro and Lake Mburo Seed Secondary Schools worth UGX 111,150,000 that contained significant inconsistencies that undermined the integrity of the procurement process, as detailed below:

a) Commercial criteria 5(b) referenced the supply of Global Fund items, which are entirely unrelated to this procurement;
b) The bid notice required a bid security of UGX 2,000,000 in the form of a Bank Guarantee, while the Bidding Document stipulated only UGX 500,000, creating confusion for potential bidders; and
c) A pre-bid meeting scheduled for 24th December 2024 (Christmas Eve) was not attended by the bidders.

Implication

The issuance of unclear and contradictory bidding document created an uneven playing field for competitive bidding. Furthermore, scheduling critical meetings on a public holiday suggests negligence in the quality assurance role of the Procurement and Disposal Unit.

Management Response

Management indicated that the solicitation document was drafted by the Ministry of Education. Kiruhura District only made minor modifications to the template for local needs. Identified errors, such as unrelated Global Fund references and bid security discrepancies, were unintentional and originated from the Ministry's template. Additionally, scheduling the pre-bid meeting on Christmas Eve was acknowledged as an oversight.

Authority Comment

Management's assertions that the bidding document originated from the Ministry of Education and Sports did not absolve the Entity from its quality assurance duties. The identified errors indicate insufficient internal quality assurance by the Contracts Committee and Procurement and Disposal Unit. Consequently, the audit finding was maintained.

Recommendation

The Contracts Committee should verify that solicitation documents are complete and tailored for specific procurements in accordance with Regulation 42 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

2.1.9 Unverified delivery and receipt of bid invitations

Section 59 (1) of the PPDA Act, Cap. 205, states that "all communication between a procuring and disposing entity, bidder, or provider, shall be in writing and may be transmitted electronically and communication of any other form shall be referred to and confirmed in writing".

However, five sampled procurement action files worth UGX 762,436,939 were missing documentation to confirm that the invited bidders received their invitation letters. While the invitation letters existed, critical tracking records like email receipts and signed acknowledgments were absent. These procurement files are indicated in Table 10 below:

Table 10: Procurements with no evidence of receipt of bid invitation

No	Subject of Procurement	Amount (UGX)
1.	Construction of 4 rainwater harvesting tanks	176,836,971
2.	Construction of 6 rainwater harvesting tanks	159,898,968
3.	Supply and delivery of twin desks	127,322,000
4.	Supply of 11 laptops	38,379,000
5.	Extension of piped water to Kashongi Sub County	260,000,000
Total		**762,436,939**

Implication

Without proof of receipt, there is no assurance that all invited bidders were given an equal opportunity to participate, which could lead to claims of favouritism or restrictive bidding.

Management Response

Management acknowledged the query and pledged to improve.

Recommendation

The Procurement and Disposal Unit should issue bid invitations to all shortlisted bidders and maintain verifiable proof of receipt of their invitations on their respective procurement action files in accordance with Section 59 (1) of the PPDA Act, Cap. 205.

2.1.10 Delayed submission of procurement requests to the Contracts Committee for approval

Section 51 of the PPDA Act, Cap. 205 mandates that all procurements be conducted in a manner that promotes economy, efficiency, and value for money.

Contrary to this requirement, the Procurement and Disposal Unit delayed submitting six procurement requests worth UGX 905,771,939 to the Contracts Committee for an average of 129 working days, thereby compromising efficiency. Details of these delays are indicated in Table 11 below:

Table 11: Delayed submission of procurements by PDU to Contracts Committee for approval

No.	Subject of procurement	Amount UGX	Initiation date	Date of PDU Submission to the Contracts Committee	Delay in working days
1.	Construction of 6 rainwater harvesting tanks	159,898,968	22nd April 2024	20th February 2025	219
2.	Construction of 4(four) rainwater harvesting tanks	176,836,971	22nd April 2024	25th September 2024	113
3.	Extension of piped water to Kashongi	260,000,000	22nd April 2024	25th September 2024	113

No.	Subject of procurement	Amount UGX	Initiation date	Date of PDU Submission to the Contracts Committee	Delay in working days
4.	Supply and delivery of 11(Eleven) laptops	38,379,000	22nd April 2024	25th September 2024	113
5.	Supply of Twin desks	127,322,000	2nd July 2024	25th September 2024	62
6.	Supply, delivery and installation, training, and commissioning of medical equipment for Rwenshande H/C III	143,335,000	16th April 2024	13th November 2024	152
Total		**905,771,939**		**Average**	**129**

Implication
Excessive delays in procurement hinder community projects, affecting service delivery, risking price fluctuations, compromising operational efficiency and public image.

Management Response
Management attributed the delays to the other responsibilities of Contracts Committee members, such as fieldwork and workshops, which necessitate waiting for their availability and result in postponements.

Authority Comment
The availability of Contracts Committee members does not affect the Unit's obligation to process requisitions promptly. Due to the lack of evidence of timely submissions from the PDU, the finding was maintained.

Recommendation
The Procurement and Disposal Unit should make timely submissions to the Contracts Committee to enhance efficiency and guarantee that subsequent procurement phases are completed within their designated timeframes, in accordance with Sections 51 and 77 of the PPDA Act, Cap. 205.

2.1.11 Low-bidder participation
Section 49 of the PPDA Act, Cap. 205 mandates that all procurements be conducted in a manner that maximizes competition to achieve value for money.

The Entity experienced low bidder participation, failing to secure the minimum threshold of at least three bids for five procurements worth UGX 762,436,939. On average, only two bids were received per bidding process, as indicated in Table 12 below:

Table 12: Low bidder participation

No	Subject of Procurement	Amount (UGX)	Method of Procurement	Bidders invited	Bids received
1.	Construction of 4 rainwater harvesting tanks	176,836,971	Quotation Method	6	1
2.	Construction of 6 rainwater harvesting tanks	159,898,968	Quotation Method	6	1
3.	Supply of twin desks	127,322,000	Quotation Method	6	2
4.	Supply and delivery of 11(Eleven) laptops	38,379,000	Quotation Method	6	2
5.	Extension of piped water to Kashongi Sub County	260,000,000	Quotation Method	6	2
Total		**762,436,939**	**Average**		**2**

Implication
Low bidder participation limits competitive tension and prevents the Entity from establishing fair market value, which raises the risk of favouritism and undermines the transparency of the contract award process.

Management response
Management acknowledged the query and pledged to improve.

Recommendations
The Accounting Officer should:
1. Enhance competition by institutionalizing pre-bid engagements and widely advertising prequalification opportunities to attract a broader pool of qualified providers in accordance with Section 49 of the PPDA Act, Cap. 205; and
2. Instruct the Procurement and Disposal Unit to issue all procurement invitations electronically, maintaining strict record-keeping of digital receipts to verify delivery to prospective providers.

2.1.12 Failure to adhere to the set evaluation criteria

Regulation 5(1) of the PPDA (Evaluation) Regulations, 2023 requires that bid evaluations be conducted strictly according to the criteria set out in the bidding documents.

Contrary to this requirement, the Evaluation Committee failed to adhere to the established criteria across four procurement transactions worth UGX 724,057,939. Specifically, the committee failed evaluate mandatory requirements such as the submission of three-year audited accounts, three years of general contracting experience and contractor performance history. These procurement transactions are indicated in Table 13 below:

Table 13: Procurement processes with Evaluation Criteria not evaluated

No.	Subject of procurement	Amount (UGX)	Evaluation Criteria not evaluated
1.	Construction of 4 rainwater harvesting tanks	176,836,971	• History of non-performing contracts- Bidders were required to show that non-performance of a contract did not occur within the last 3 years before the deadline for application submission, based on all information on fully settled disputes or litigation. • Submission of audited accounts or other financial statements acceptable to the Employer, for the last 3 years • General Experience under contracts in the role of contractor, subcontractor, or management contractor for at least the last 3 years before the bid submission deadline, and with activity in at least 6 months in each year.
2.	Supply and delivery of twin desks	127,322,000	
3.	Extension of piped water to Kashongi S/C	260,000,000	
4.	Construction of 6 rainwater harvesting tanks	159,898,968	Submission of audited accounts or other financial statements acceptable to the Employer, for the last three (03) years
Total		**724,057,939**	

Implication

Evaluation irregularities undermine the principles of fairness, exposing the Entity to the risk of financial loss, legal challenges from aggrieved bidders, and audit queries regarding the integrity of the procurement process.

Management Response

All evaluation parameters, including bidders' financial accounts, experience, and performance history, were reviewed. These records could have been overlooked during the inspection, but are available for verification.

Authority Comment

The Authority noted management's response but found it unsatisfactory. The inspection revealed that the specified evaluation criteria were entirely omitted from the signed evaluation reports. Furthermore, despite management's assertions in its response, it did not submit revised evaluation reports for verification indicating the assessment of these criteria. Because bid evaluation is a formal statutory process, unrecorded assessments cannot be validated by retrospective assertions of compliance; concurrent written evidence is essential. Consequently, the finding was maintained.

Recommendation

The Evaluation Committee should adhere to the evaluation criteria stated in the bidding document to ensure evaluation processes are thoroughly done in accordance with Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023.

2.1.13 Non-participation of evaluation committee members in proceedings and failure to sign reports

Regulation 4(14) of the PPDA (Evaluation) Regulations, 2023, mandates that every member of an Evaluation Committee sign the final evaluation report to confirm their participation and agreement.

Contrary to this requirement, Evaluation Committee members failed to participate in the evaluation sessions or sign the evaluation reports in three procurement transactions worth UGX 276,851,000. These procurements are indicated in Table 14 below:

Table 14: Absent evaluation committee members & unsigned evaluation reports

No.	Subject of procurement	Amount (UGX)	Failure to participate in the evaluation
1.	Supply and delivery of twin desks	127,322,000	The evaluation report dated 10th October 2024 lacks evidence of participation in the evaluation process by Ms. Lydia Kyomuhendo (the Inspector of Schools) and Mr. Mutungi Andrew, (the Procurement Officer).
2.	Supply of 11 laptops	38,379,000	No evidence of participation of Mr. Godfrey Muhangi (Assistant Inventory Officer) and Mr. Andrew Mutungi (Procurement Officer) in the evaluation process conducted on 28th October 2024.
3.	Supply and installation of Reagents, science equipment and Chemical Reagents for Kaaro and Lake Mburo Secondary Schools	111,150,000	Ms. Merabuh Busingye never signed the evaluation report.
Total		**276,851,000**	

Implication

Evaluation irregularities undermine the principles of transparency, fairness, and value for money and audit queries regarding the integrity of the procurement process.

Management Response

The evaluation reports were signed by all committee members.

Authority Comment

The inspection found evaluation reports missing signatures and completion dates. Management failed to submit signed evaluation reports as proof of compliance. Therefore, the finding was maintained.

Recommendation

The Procurement and Disposal Unit should check and verify that all future evaluation reports are fully signed by every appointed member to confirm absolute consensus before submission to the Contracts Committee in accordance with Regulation 4(14) of the PPDA (Evaluation) Regulations, 2023.

2.1.14 Delayed Evaluation

Regulation 4 (1) (a) of the PPDA (Evaluation) Regulations, 2023, stipulates that the evaluation for the procurement of supplies or non-consultancy services should be concluded within ten working days from the date of bid opening.

The Evaluation Committee took 16 working days to conclude the evaluation for the supply and delivery of ICT Equipment for Kaaro and Lake Mburo Secondary Schools, worth UGX 295,495,000 without formal extension. This resulted in a delay of six working days beyond the legal limit.

Implication

Failure to adhere to procurement timelines increases the risk of bid expirations and price fluctuations, which may force a costly retendering process, thereby compromising service delivery.

Management Response

Management acknowledged the query and pledged to improve.

Recommendation

The Evaluation Committee should complete all bid evaluations within designated timeframes. If unable to do so, they should provide a written explanation to the Accounting Officer and request an extension in accordance Regulation 4 of the PPDA (Evaluation) Regulations, 2023.

2.1.15 Irregular purchasing of commonly used items through advancing funds to staff

Sections 57 and 60(2)(b) of the PPDA Act, Cap. 205 requires that all public procurement transactions follow established regulations and utilize framework contracts for recurring needs to ensure cost-effectiveness and efficiency.

The Entity irregularly advanced UGX 33,958,088 to different staff from the User Departments for the direct purchase of commonly used items, including stationery, ICT equipment, batteries, and office supplies. These requirements should have been fulfilled by issuing call-off orders to existing framework providers. Details regarding the specific items purchased and the respective staff members to whom funds were advanced are contained in Appendix 3.

Implication

Procuring through staff increases the risk of fraud, conflict of interest, restricting competition and also compromises the achievement of value for money.

Management Response

All the above items are below the thresholds required.

Authority Comment

Management's response that the expenditures fell below the statutory procurement thresholds does not justify the irregular methodology used. The PPDA framework requires that even micro-procurements follow established administrative procedures through the Procurement and Disposal Unit rather than direct cash advances to staff. Furthermore, because these items constitute common, recurring office requirements, they ought to have been consolidated and sourced through the Entity's existing framework contracts. Utilizing staff advances to conduct public procurement sidesteps internal controls. Therefore, the finding is maintained.

Recommendations

1. The Head Finance Department should desist from advancing funds to staff to procure commonly used items in accordance with Section 57 of the PPDA Act, Cap. 205.
2. The Head Procurement and Disposal Unit should make use of the framework contracts to procure works, services, or supplies that are required continuously or repeatedly over a set period of time in accordance with Section 100 (b) of the PPDA Act, Cap. 205.

2.1.16 Incomplete procurement action files

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

However, four sampled procurement transactions worth UGX 485,872,971 had several critical documents, such as Payment Vouchers, Goods Received Notes, Completion Reports and Payment Certificates, that were missing from their respective action files. The procurement transactions and missing records are indicated in Table 15 below:

Table 15: Incomplete procurement action files

No.	Subject of procurement	Amount (UGX)	Missing Records
1.	Supply of Medical Equipment to Rwenshande HC III and Kitura H/C III	143,335,000	• Goods Received Note • Payment vouchers, • Invoices on file. • Verification report on file
2.	Supply and delivery of twin desks	127,322,000	• Completion report • EFT payment vouchers
3.	Supply of 11 laptops	38,379,000	• Delivery note • Goods Received Note • EFT Payment voucher
4.	Construction of 4 rainwater harvesting tanks	176,836,971	• EFT vouchers • Payment certificates
	Total	**485,872,971**	

Implication

The absence of vital records reveals critical deficiencies in the Entity's internal controls and document management systems, undermining transparency and complicating the verification of value for money and service payments.

<u>Management response</u>

Management acknowledged the audit finding regarding missing procurement documents and explained that the specific documents, including Payment Vouchers, Goods Received Notes, Delivery Notes, and Payment Certificates, were temporarily held by the Finance and Stores departments. All records were intact and securely filed, and would be retrieved and submitted for verification.

Authority Comment
Management provided no physical or digital evidence to the inspection team to substantiate their response. Consequently, the finding is maintained.

Recommendation
The Procurement and Disposal Unit should maintain and archive all records of the procurement and disposal process in accordance with Section 33(o) of the PPDA Act, Cap. 205.

2.1.17 Asset management
A review of the Board of Survey report revealed significant internal control deficiencies regarding asset management. These gaps compromise the security, value, and operational utility of the Entity's property, as indicated below:

a) Medical Equipment Deficiencies
The Dental Unit at Kiruhura HC IV lacked essential forceps for extractions and a fully functional dental chair, hindering service delivery as it was unable to function.

b) Security and Identification Risks
Several district assets, such as laptops, desktop computers, solar batteries, electronic monitors, benches, curtains, waste bins, an office calculator, and a water dispenser, were not engraved with identification marks, and the district yard, which houses various vehicles and equipment, remains unfenced, leaving it vulnerable to theft and unauthorized access.

c) Safety Hazards
Fire extinguishers at the IFMS center had expired service dates, posing a major safety risk to critical financial infrastructure.

d) Inventory Loss (Untraceable Assets):
A review of the Board of Survey report revealed that a motorcycle (LG 0168-31), two laptops (Health and Finance departments), and one iPad (Production department) could not be traced. Consequently, the Board of Survey team was unable to verify the physical location, existence, or current condition of these public assets.

e) Expired Medical Supplies
A significant quantity of expired drugs was found stored at Kiruhura HC IV without a timely disposal plan, posing a health and environmental risk.

f) Untitled Land
The district lacked land titles for several plots, such as Kinoni Sub- County Headquarters in Kasana Parish, Ruyonza valley tank, Kishangura Dam, Orubare valley dam, Muryampinguzi valley dam, Ekikinga Swamp, Keitanturegye, Kabuyanda 1 Valley tank, Kyabagyenyi valley dam, Rwamassi road camp and Kigando parish land, leading to active encroachment by unauthorized persons.

g) The Board of Survey report lacked asset book values
Regulation 24(2)(c) of the PPDA (Disposal of Public Assets) Regulations, 2023 requires a valuation by the Board of Survey to determine the reserve price. However, Kiruhura's 2024/2025 Board of Survey report had assets lacking book values, affecting valuation.

Implication
The systemic breakdown in asset management undermines the Entity's property security, leading to unvetted losses, land encroachment, and security breaches. It also compromises public healthcare by allowing the presence of expired drugs and faulty safety equipment.

Management Response
Management concurred with the finding and reported progress on several corrective actions. The district headquarters has been fenced, plans are in place to engrave all district equipment during the upcoming financial year and the fire extinguishers have been serviced. Additionally, the District Health Officer (DHO) is currently engaging the National Medical Store (NMS) to coordinate the disposal of expired pharmaceuticals, and the titling process for government land is underway.

Authority Comment
The Entity failed to provide verifiable evidence to validate its claims. Without supporting documentation such as fire extinguisher service certificates, fencing completion certificates, land titles, or formal correspondence with the National Medical Store (NMS), the stated corrective actions could not be verified. Consequently, the finding was maintained.

Recommendations
The Accounting Officer should:
1. Immediately institute a formal investigation to track and recover the missing motorcycle (LG 0168-31), laptops, and iPad; and hold the respective custodians personally liable for any losses resulting from negligence or unvouched asset disappearances;
2. Implement a comprehensive asset management plan to engrave all unmarked equipment, secure registered land titles for the 11 untitled district plots, and establish a strict custodial tracking log to prevent future asset losses; and
3. Service all fire extinguishers and secure an official disposal schedule from the National Medical Store (NMS) for the expired medicines at Kiruhura Health Center IV.

2.2 COMPLIANCE OF THE ENTITY'S DISPOSAL PROCESSES WITH THE PROVISIONS OF THE PPDA ACT, CAP. 205 AND PPDA (DISPOSAL OF PUBLIC ASSETS) REGULATIONS, 2023

2.2.1 Failure to prepare and submit a disposal plan
Section 60 of the PPDA Act, Cap. 205 mandates that every Procuring and Disposing Entity prepare and submit an annual disposal plan to the Authority each financial year. The Entity failed to prepare and submit its disposal plan for the Financial Year 2024/2025.

Implication
Failure to prepare a disposal plan makes it difficult to undertake the disposal of obsolete assets identified in the Board of Survey.

Management response
We are eagerly waiting to get a Government Valuer and this will be cleared very soon.

Authority Comment
Delays in acquiring valuation services do not exempt the Entity from its statutory obligation to establish an annual disposal plan. Asset valuation operates as an ongoing administrative task during the active phase of disposal, not as a prerequisite for planning. Consequently, since no verifiable disposal plan was presented, the finding was maintained.

Recommendation
The Accounting Officer should, every financial year, prepare and submit their annual disposal plan to the Authority in accordance with Section 60 of the PPDA Act, Cap. 205

2.2.2 Failure to dispose of obsolete assets

Regulation 3(1) of the PPDA (Disposal of Public Assets) Regulations, 2023 requires Entities to dispose of the obsolete assets in a financial year. The Entity failed to carry out the disposal of obsolete assets contrary to the above legal requirement, as indicated in Table 16 below:

Table 16: Obsolete assets not disposed of

No.	Description	Engraving no.
1.	Moto Grader was grounded at the HQ	LG 0019-65
2.	The damaged Ford Double Cabin was being used by the Speaker	LG 0020-53
3.	Yamaha AG	UG3106M
4.	Pick up a single cabin	LG0017-65
5.	Toyota Land Cruiser	UG 3789M
6.	Tractor	
7.	Solar panels	Not Engraved

Figure 2: Obsolete assets in the District Compound as of 1st April 2026

Motor grader

Tractor

Land Cruiser

Pick up a single cabin

Implication
Failure to timely dispose of obsolete assets deprives the government of the much-needed revenue, exposes the assets to vandalism, and leads to further loss in value through deterioration.

Management response
We are waiting for the government valuer so we can get the value at which we shall dispose of the obsolete assets.

Authority Comment
Management did not present any verifiable evidence, such as formal correspondence or follow-up letters, to demonstrate that they requested the services of the Chief Government Valuer. Consequently, the finding was maintained.

Recommendation
The Accounting Officer should write to and follow up with the Chief Government Valuer for immediate asset valuations of grounded assets and proceed with the disposal of obsolete assets following the receipt of these valuations in accordance with Regulation 46(3) 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 IN THE PROCUREMENT PROCESS

2.3.1 Delayed completion of works and execution of works against the expired contract
Regulation 52(3)(a)(vi) of the PPDA (Contracts) Regulations, 2023 requires a contract manager to ensure all the contract obligations are completed before the expiry of the contract.

There were delays during the construction of two water tank projects worth UGX 336,735,939. Both projects exceeded their intended completion dates by over 260 working days, representing a major lapse in contract management and oversight. The specific details of these delays are presented in Table 17 below:

Table 17: Procurements with completion delays

No.	Procurement Subject	Contractor	Amount (UGX)	Findings
1.	Construction of four (4) rainwater harvesting tanks	Westbrode Engineering Limited	176,836,971	The intended completion date stated under GCC 25.1 was 29th April 2025; however, according to the project status report dated 11th June 2026, two tanks at Kyeitagi Primary School and Shield of Faith P/S were completed on 11th June 2026, indicating a delay of 292 working days.

No.	Procurement Subject	Contractor	Amount (UGX)	Findings
2.	Construction of 6 rainwater harvesting tanks	Rustic Reach Construction Company Ltd	159,898,968	The intended completion date stated under GCC 25.1 was 31st May 2025; however, according to the project status report dated 11th June 2026, by the Assistant Engineering Officer, all the 6 tanks were completed on 11th June 2026, indicating a delay of 268 working days.
Total			**336,735,939**	

Implications

1. The failure to complete works within the specified contract periods results in significant delays in service delivery, thereby depriving the intended beneficiaries of timely access to essential facilities.
2. Implementing projects with expired contracts carries significant legal and financial risks, as it leaves the Entity without a binding agreement to enforce contractor performance.

Management response

Management accepted the finding and blamed the project overruns on adverse weather conditions. These unexpected weather challenges directly disrupted construction timelines and caused unavoidable project delays.

Authority Comment

Management failed to provide verifiable evidence, such as meteorological data or formal contract extensions, to substantiate weather-related delays. Since adverse environmental events must be documented and formally approved as compensation events, the lack of supporting records makes the claimed justification unverifiable. Consequently, the finding is maintained.

Recommendations

Contract Managers should:

1. Always ascertain that all contracts are executed and delivered within the intended completion period, in accordance with the stipulated terms and conditions of the contract, in accordance with Regulation 52(3)(i) of the PPDA (Contracts) Regulations, 2023.
2. Monitor contract expiry timelines and initiate the renewal process promptly in accordance with Regulation 55(1) of the PPDA (Contracts) Regulations, 2023.

2.3.2 Procured assets not in use

Section 51 of the PPDA Act, Cap. 205 requires all procurement and disposal transactions to be conducted in a manner that promotes economy, efficiency and value for money.

ICT equipment worth UGX 295,495,000, supplied by Solamu General Enterprises Ltd on 5th June 2025, remained idle at the District Headquarters. The equipment could not be deployed due to the delayed completion of Kaaro and Lake Mburo Seed Secondary Schools, where it was intended for installation.

Implication
This storage period compromises value for money and exposes the sensitive electronics to the risk of deterioration, theft, or damage.

Management Response
The works on Kaaro and Lake Mburo Seed Secondary Schools are still ongoing, and as soon as the contractor finishes the work, all the equipment will be installed properly.

Authority's Comment
Since the equipment remains unutilized a year after delivery due to poor project synchronization, the finding was maintained. The Entity did not provide a current status of progress as well.

Recommendation
The Accounting Officer should fast-track the remaining civil works at Kaaro and Lake Mburo Seed Secondary Schools to allow for the immediate installation and use of the stored supplied ICT equipment in accordance with Section 51 of the PPDA Act, Cap. 205.

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

3.1 Overall Compliance Inspection Conclusion

The performance of Kiruhura District Local Government for the Financial Year 2024/2025 was **moderately satisfactory** with an overall weighted average risk rating of **66.3%**.

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 18 below:

Table 18: Entity's performance

Risk Rating	No.	% No.	Value (UGX)	% Value	Weights	Total Weighted Score	
						By No.	By Value
High	5	50	645,771,939	44	0.6	30	26.7
Medium	3	30	666,645,000	45	0.3	9	13.8
Low	0	0	0	0	0.1	-	-
Satisfactory	2	20	139,310,426	9.6	-	-	-
Total	**10**	**100**	**1,451,727,365**	**100**	**1**	**39**	**40.5**

Weighted average (By No.) = $\frac{\text{Sum of weighted score}}{60} \times 100 = \frac{39.0}{60} \times 100 = \mathbf{65}$

Weighted average (By value) = $\frac{\text{Sum of weighted score}}{60} \times 100 = \frac{40.5}{60} \times 100 = \mathbf{67.5}$

Overall weighted average risk rating = $\frac{65+67.5}{2} =$ **66.3%**

Since **66.3%** falls within the 31-70% risk range, the performance of the Entity is rated Moderately Satisfactory as indicated in Table 19 below:

Table 19: Risk Rating

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

GRAPHICAL REPRESENTATION OF THE ENTITY'S PERFORMANCE

Figure 3 showing performance by number of contracts

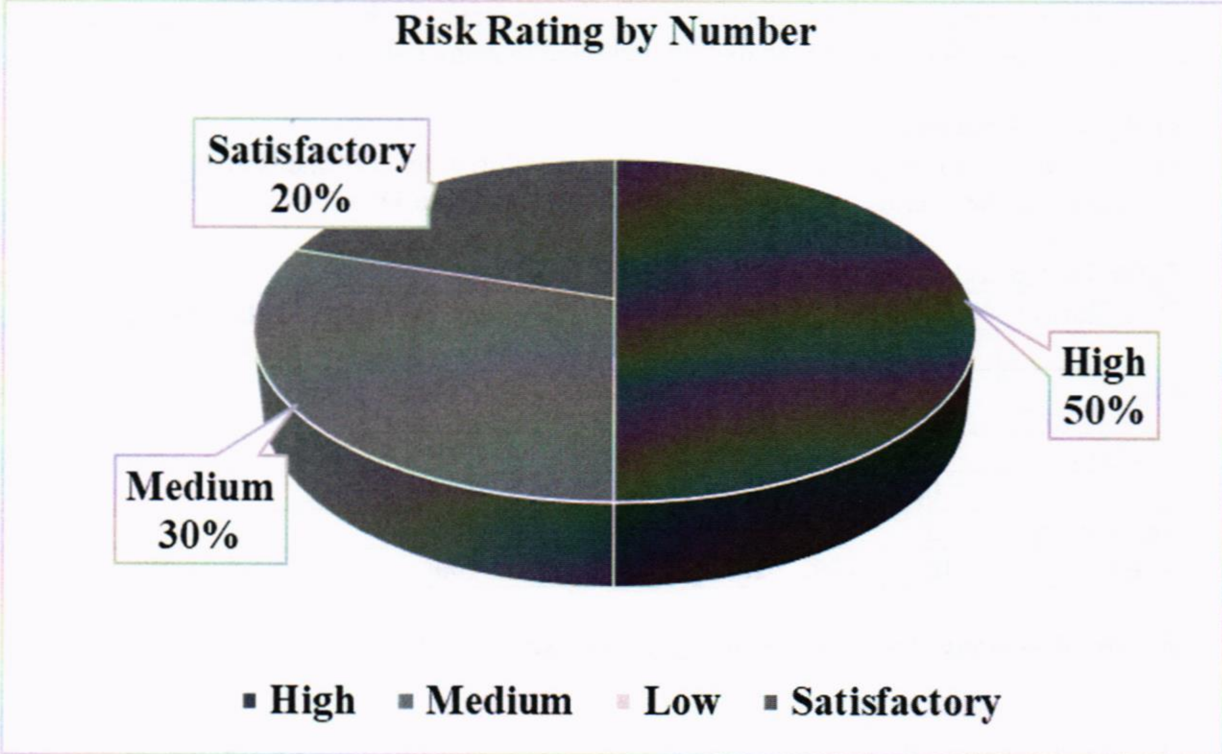
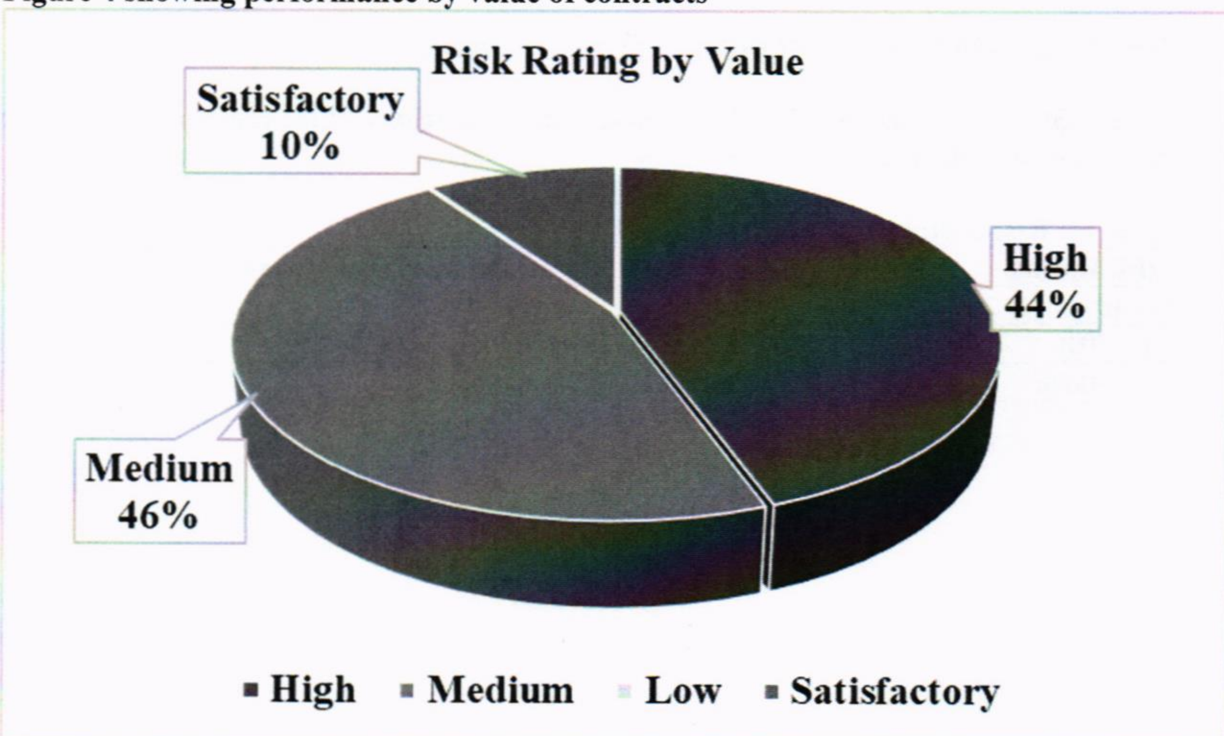


Figure 4 showing performance by value of contracts



3.3 Audit Opinion/Conclusion

Procurement and Disposal activities of Kiruhura District Local Government for Financial Year 2024/2025 were generally conducted in compliance with the provisions of the PPDA Act, Cap. 205 and attendant Regulations. The Entity maintained the required procurement and disposal structures.

Several control and performance weaknesses were identified during the inspection, including understaffing, incomplete implementation of prior audit recommendations, inadequate procurement storage, and delays in monthly reports. Additional issues involved procurement activities outside approved plans, unresolved procurements, inconsistencies in bidding documents, and low bidder participation. Irregular purchasing practices and asset management failures were also noted.

Although these weaknesses did not significantly undermine the procurement system's integrity, they highlight deficiencies in planning, contract management, and monitoring, which could adversely impact service delivery and government policy objectives if unaddressed. Accordingly, the performance of Kiruhura District Local Government for Financial Year 2024/2025 was assessed as **moderately satisfactory** with an overall weighted average risk rating of **66.3%,** indicating a need for management interventions to enhance procurement performance and contract compliance.

3.4 Recommended Action Plan

The Entity should implement the recommendations indicated in Table 20 below:

Table 20: Action plan

No.	Finding	Action/Recommendation	Responsible Officer	Target date
1.	Missing Assets i.e., Motorcycle LG 0168-31, two laptops (Health & Finance), and one iPad (Production)	Institute a formal investigation to trace and recover the missing assets, holding responsible custodians personally liable for any losses resulting from professional negligence.	Accounting Officer	August 2026
2.	Institutional understaffing in User Departments	Engage the Ministry of Public Service and the Ministry of Finance, Planning and Economic Development to secure an enhanced wage bill ceiling to fund and fill the vacant positions.	Accounting Officer	December 2026
3.	Failure to plan and dispose of obsolete assets	Liaise with the Chief Government Valuer to conduct asset valuations for all grounded equipment and expedite the formal disposal of obsolete public assets.	Accounting Officer	December 2026
4.	Un-serviced fire extinguishers	Inspect and service all facility fire safety cylinders to enhance occupational safety compliance.	Accounting Officer	August 2026

No.	Finding	Action/Recommendation	Responsible Officer	Target date
5.	Expired drugs at Kiruhura HC IV	Coordinate formally with the National Medical Stores (NMS) to establish a safe disposal schedule to clear Kiruhura HC IV of all expired medical supplies.	Accounting Officer	August 2026
6.	Inadequate storage space & facilities for PDU to keep records	Procure and install adequate storage shelves and cabinets within the PDU and archiving room.	Accounting Officer	November 2026
7.	Delayed Statutory Reporting to the Authority	Compile and submit comprehensive monthly reports using the E-Reporting Link by the 15th of the following month.	Procurement and Disposal Unit	Monthly
8.	Non implementation of the procurement plan and procuring outside the plan	Review and update the consolidated procurement plan quarterly or whenever necessary.	Procurement and Disposal Unit	Quarterly
9.	Low bidder participation	Issue all procurement bid invitations electronically to invited bidders, maintaining strict record-keeping of digital receipts to verify delivery to prospective providers.	Procurement and Disposal Unit	September 2026
10.	Reservation Schemes	Develop a list of SIG providers and preserve eligible procurements.	Procurement and Disposal Unit	September 2026
11.	Non implementation of Authority recommendations	Develop a register and monitor the status of all PPDA audit recommendations to ensure full implementation within established deadlines.	Internal Auditor	Within 90days
12.	Evaluation irregularities such as (Criteria deviations, timelines breaches, and member absenteeism)	Enforce strict adherence to published evaluation criteria, statutory timelines, and the full participation of all appointed Evaluation Committee members.	Chairperson Evaluation Committee	Continuous
13.	Unutilized ICT Equipment	Strengthen contract monitoring practices to ensure civil works and infrastructure readiness are perfectly synchronized with equipment delivery.	User Departments	September 2026
14.	Unengraved assets	Engrave all unmarked public property and process formal land titles for all district plots	User Departments	September 2026

Appendix 1: 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 the 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 2: Sample List and Risk Rating

No.	Procurement subject	Procurement method	Provider	Amount (UGX)	Risk rating	Basis For Risk Rating
1.	Construction of 4 rainwater harvesting tanks	Quotation Method	Westbrode Engineering Ltd	176,836,971	High Risk	• Delay in seeking CC approval of procurement • Low bidder participation • No evidence of acknowledgment of receipt of invitation/notices by shortlisted bidders • Evaluation irregularities • Delayed completion of works and execution of works against the expired contract • No Electronic Fund Transfer payment vouchers • No Payment certificates
2.	Construction of 6 rainwater harvesting tanks	Quotation Method	Rustic Reach Construction Company Ltd	159,898,968	High Risk	• Delayed approval of procurement by Contracts Committee • Low bidder participation • No evidence of acknowledgment of receipt of invitation/notices by shortlisted bidders • Evaluation irregularities • Delayed completion of works and execution of works against the expired contract
3.	Supply of twin desks	Quotation Method	Blend Trade Links Ltd	127,322,000	High Risk	• Low bidder participation • No evidence of acknowledgment of receipt of the invitation • Evaluation irregularities • Failure to participate in the evaluation • Under budgeting

No.	Procurement subject	Procurement method	Provider	Amount (UGX)	Risk rating	Basis For Risk Rating
						• No evidence of completion of the contract • Completion report and Electronic Fund Transfer payment vouchers were not on file
4.	Supply of 11 laptops	Quotation Method	Dallena Enterprises Ltd	38,379,000	High risk	• Delayed seeking of approval for procurement • Low bidder participation • No evidence of acknowledgment of receipt of the invitation • Evaluation irregularities • No delivery note • No goods Received Note • No Electronic Fund Transfer payment voucher • No evidence of delivery
5.	Extension of piped water to Kashongi S/C	Quotation Method	Jahe Building Constructors Ltd	260,000,000	Medium Risk	• Low bidder participation • No evidence of acknowledgment of receipt of the invitation • Evaluation irregularities
6.	Supply and delivery of ICT Equipment for Kaaro and Lake Mburo Seed Secondary Schools	Open Domestic Bidding	Solamu General Enterprises Ltd	295,495,000	Medium Risk	• Items not in use. The ICT Equipment was not in use because the schools where they are to be installed are still under construction. • Delayed Evaluation
7.	Supply installation of Reagents, science equipment and Chemical Reagents	Open Domestic Bidding	A.N Ddamulira Ltd	111,150,000	Medium Risk	• Inconsistencies in the bidding document • Evaluation criteria like submission of audited accounts, general experience,

No.	Procurement subject	Procurement method	Provider	Amount (UGX)	Risk rating	Basis For Risk Rating
	for Kaaro and Lake Mburo Seed Secondary Schools					and history of non-performing contracts were not assessed • Lack of Contract Management Plan
8.	Supply of Medical Equipment to Rwenshande HC III and Kitura H/C III	Open Domestic Bidding	M2M Company Ltd	143,335,000	High Risk	• Not on the procurement plan • No contract management records on file • No Goods Received Note, payment vouchers, or invoices on file. • No Verification report on file
9.	Mechanized Maintenance of akayanja-keikoti-Ruhengyere Akaapa CAR	Force Account	Works Department	74,266,231	Satisfactory	No exceptions
10.	Mechanized Maintenance of Kibega-Ngiira-Kanyanya CAR	Force Account	Works Department	65,044,195	Satisfactory	
Total				**1,451,727,365**		

Appendix 3: Items purchased through advancing funds to staff

No.	Invoice date	Description	Payment date	Amount	Staff
1.	06-Feb-25	Purchase of two pcs of batteries for UG 2583W	12-Feb-25	850,000	Luseesa Yasin
2.	29-Oct-24	Purchase assorted stationery for the finance department	31-Oct-24	270,000	Muhangi N Godfrey
3.	10-Jun-25	Purchase of stationery for the Finance department	12-Jun-25	650,000	Muhangi N Godfrey
4.	13-Feb-25	Purchase of internet bundles for accessing health data in the system for proper management	20-Feb-25	200,000	Munyaneza Godfrey
5.	04-Feb-25	Purchase of stationery in the statistics department	05-Feb-25	370,000	Beatrace Kirabo
6.	20-Aug-24	Purchase of assorted stationary qtr1 2024/25	27-Aug-24	260,000	Nankunda Scovia Burosho
7.	11-Jun-24	Purchase of concrete pillars	11-Jul-24	4,000,000	Mwijusya Yafeesi
8.	20-Jun-25	Purchase of ICT items	24-Jun-25	1,000,000	Mwekambe Francis
9.	09-Dec-24	Purchase of office stationery	12-Dec-24	200,000	Kakuru Israel
10.	18-Dec-24	Purchase of stationery	20-Dec-24	225,000	Komugisha Agnes
11.	17-Dec-24	Purchase office cartridges	18-Dec-24	500,000	Natukunda Phionah
12.	16-Jun-25	Purchase of Agro-chemicals	19-Jun-25	875,000	Naome Twikirize Kabukome
13.	09-May-25	Purchase of small office equipment qtr4 2024/25	09-May-25	200,000	Barigye Alex
14.	23-Apr-25	Purchase of items which are used in the national athletics quarter 4 2024/25	24-Apr-25	5,830,000	Pathias Kansiime
15.	13-Jun-24	Purchase of safety gears for the motorcycle reg no LG 0032-053	11-Jul-24	570,000	Nassenyi Gladys Margaret
16.	12-Jun-25	Purchase of stationery for the statutory dept	16-Jun-25	330,000	Ivan Kwijuka
17.	11-Nov-24	Purchase the Motorcycle Tyre	19-Nov-24	150,000	Mugwanya Julius Ssali
18.	25-Jun-25	Purchase of oils and a flash disk	27-Jun-25	72,000	Samuel Bwesigye
19.	08-May-25	Purchase of extension cables (heavy-duty) under UCSATP	09-May-25	900,000	Yassin Katongole
20.	05-Feb-25	Purchase of office stationery	10-Feb-25	250,000	Musiime Joab
21.	11-Nov-24	Purchase of office equipment in the water office	19-Nov-24	250,000	Nuwamanya Ronald
22.	16-Jun-25	Purchase of newspapers and welfare for qtr three FY24/25	19-Jun-25	500,000	Kyohangirwe Evas

No.	Invoice date	Description	Payment date	Amount	Staff
23.	29-Apr-25	Airtime purchase under maternal perinatal death services	30-Apr-25	200,000	Kazungu Philimon
24.	24-Apr-25	Purchase of office stationery	24-Apr-25	250,000	Annamary Nabukalu
25.	15-Apr-25	Purchase of office stationery for the coordination of Q4 Activities	16-Apr-25	500,000	Moria Zion Kweyunga
26.	13-Jun-24	Purchase of a Cartridge for the Printer in the Chairman's Office	11-Jul-24	270,000	Arinaitwe Agnes
27.	26-Feb-25	Purchase essential laboratory items	28-Feb-25	300,000	Gerald Twinamatsiko
28.	30-Jul-24	WHT charged on the purchase of stationery	05-Aug-24	17,288	Julius Nuwagira
29.	21-Aug-24	Purchase the batteries for the APC in the server room	27-Aug-24	1,400,000	Kalenzi Charles
30.	10-Jun-25	Purchase of stationery for the Statutory department	12-Jun-25	370,000	Baguma William Bishanga
31.	05-Nov-24	Purchase of Stationery for Statutory Dept	07-Nov-24	435,000	Hannington Mujuni
32.	18-Dec-24	Purchase the battery and its accessories for the Generator under IFMS.	20-Dec-24	436,000	Kereere Francis Xavier
33.	16-Jun-25	Purchase of newspapers and welfare for the quarter. two FY24/25	19-Jun-25	500,000	Mugabe Bernard
34.	14-Aug-24	Purchase of small office equipment	21-Aug-24	75,000	Nsiima Moses
35.	10-Dec-24	Being payment for the purchase of office stationery and equipment	18-Dec-24	250,000	Ngabirano Godfrey
36.	18-Jun-25	Purchase of three batteries for the solar system for the water office	19-Jun-25	2,009,000	Ssekanjakko John
37.	10-Jun-25	Purchase of small office equipment	12-Jun-25	300,000	Natwesiga Geofrey
38.	23-Jun-25	Purchase of Desktop computers	24-Jun-25	3,000,000	Rosemary Tumwebaze
39.	10-Dec-24	Purchase of office stationery and equipment	18-Dec-24	250,000	Gumisiriza Daniel
40.	18-Dec-24	Purchase of stationery	20-Dec-24	109,800	Victor Niwahereza
41.	17-Dec-24	Purchase office items	18-Dec-24	100,000	Akampurira Martin
42.	17-Jun-25	Purchase of 3 batteries for solar systems for the water office	19-Jun-25	2,009,000	Herbert Bangizi
43.	05-Dec-24	Funds to purchase a public notice board for the admin block	12-Dec-24	700,000	Muhereza David

No.	Invoice date	Description	Payment date	Amount	Staff
44.	17-Feb-25	Purchase office equipment Qtr3 2024/25	20-Feb-25	200,000	Nicholas Asiimwe
45.	14-Aug-24	Funds to purchase stationery for the natural resources dept	21-Aug-24	375,000	Naboth Nuwagaba
46.	04-Feb-25	Purchase of cleaning materials for the chairpersons' office	05-Feb-25	220,000	Nankunda Precious
47.	12-Nov-24	Purchase office stationery	19-Nov-24	200,000	Winnie Arinaitwe
48.	10-Jun-25	Purchase of Items to repair the Sink for the District Chairperson	12-Jun-25	100,000	Azuuba Tukamukunda
49.	29-Apr-25	Purchase of Small Office Equipment	08-May-25	230,000	Buhinja Julius
50.	16-Jun-25	Purchase a water tap and bills for crop and veterinary laboratories	19-Jun-25	700,000	Mugisha Innocent
Total				**33,958,088**	