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

REPORT ON THE PROCUREMENT AND DISPOSAL AUDIT FOR UGANDA POLICE FORCE FOR THE FINANCIAL YEAR 2024/2025

JULY 2026

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Acronyms

FY	Financial Year
GCC	General Conditions of Contract
PDE	Procuring and Disposing Entity
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
PS/ST	Permanent Secretary/Secretary to Treasury
SCC	Special Conditions of Contract
UGX	Uganda Shillings
UPF	Uganda Police Force

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a procurement and disposal audit of Uganda Police Force that covered 17 sampled procurement and disposal transactions under the Financial Year 2024/2025.

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

From the findings of the audit exercise, the summary performance of the Entity revealed an overall weighted average risk rating of **20.3%** which is a **Satisfactory performance** as per the ranking in **Table 13** of the enclosed detailed report.

The key positive noted during the audit was that the Procurement structures were in place and there was visible segregation of duties between the Accounting Officer, Contracts Committee, Evaluation Committees, User Departments and Procurement and Disposal Unit enhancing checks and balances thus increasing accountability along the procurement cycle.

Despite the Satisfactory performance of the Entity, the following key exceptions were noted:

1. Failure to fully implement the procurement plan contrary to Section 60 of the PPDA Act Cap. 205. The Entity's procurement spend during the Financial Year amounted to UGX 188,365,258,109 representing 73.8% of the approved procurement plan value of UGX 255,225,43, 202 resulting in a variance of UGX 66,860,179,093. This denied the intended beneficiaries the expected goods, works, and services, thereby adversely affecting service delivery.

2. Failure to fully implement previous audit recommendations for the FY 2023/2024 contrary to Section 10 (1) of the PPDA Act Cap. 205.Two recommendations were partially implemented while one was not implemented. This leaves control weaknesses unresolved, increasing exposure to procurement and contract management risks, while repeated audit findings may indicate inadequate management accountability and oversight, thereby limiting the intended improvements in governance and Entity performance arising from audit interventions.

3. Non-compliance with Reservation Schemes to promote the participation of registered Associations of Women, Youth and Persons with Disabilities during the FY contrary to PPDA Guideline 11/2024. Non-adherence to reserving procurements for the Special Interest Groups hinders Government efforts to promote inclusive development and curtails achievement of national aspirations.

4. Delays at different stages in the procurement process by an average of 59 working days contrary to Section 51 of the PPDA Act, Cap. 205. The delays were noted at seeking Solicitor General's approval and Contract Committee approval of the Evaluation report. This

undermines efficiency and delayed delivery of goods and services to intended beneficiaries. Such delays also affect value for money, weaken procurement controls, and reduce confidence in the procurement system.

5. Delay of over 21 months in conducting the disposal of obsolete and unserviceable Assets contrary to Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023. The disposal process started on 26th September 2024 but was not yet concluded by the audit time in June 2026. This leads to further depreciation and loss of value, increases the risk of theft or pilferage, and may result in unnecessary storage and maintenance costs. It also denies the Government potential recoveries from disposal.

6. Stalled Implementation of NDP III Housing Projects in Jinja and Entebbe where both projects had significantly stalled and remained incomplete more than two years after the planned completion date of 25th April 2024 contrary to Section 48 of the PPDA Act Cap. 205. This undermines the achievement of NDP III objectives relating to welfare and housing of security personnel and delays realization of the intended socio-economic benefits.

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

1. The Accounting Officer who has overall responsibility for the execution of the procurement function should:

    i) Strengthen procurement planning by identifying classified procurement requirements at the planning stage, conducting periodic reviews of the procurement plan to align it with available funding, operational priorities, and emerging procurement needs, and promptly revising the plan in accordance with Section 60(7) of the PPDA Act, Cap. 205.

    ii) Develop and maintain an audit recommendation implementation tracker indicating the responsible officer, actions required, timelines, and implementation status for each recommendation. Failure to implement this recommendation may result in the Authority invoking appropriate actions for non-compliance in accordance with Section 10 of the PPDA Act Cap. 205.

    iii) Expedite the seeking of the Solicitor General's clearance to eliminate delays in service delivery and poor resource absorption.

    iv) Expedite the disposal of the items in the Board of Survey report in accordance with the PPDA (Disposal) Regulations, 2023.

    v) Engage the Ministry of Finance, Planning and Economic Development (MoFPED) to secure the necessary funding required to complete the projects and provide adequate budget provisions in subsequent financial years.

2. The Head Procurement and Disposal Unit should:

i) Develop a tracking mechanism to address delays in procurement at the various stages in accordance with Section 51 of the PPDA Act Cap. 205.

ii) Incorporate the mandatory reservation schemes in the annual procurement plan by allocating at least 15% of the annual procurement plan budget and identifying all eligible procurement requirements for supplies, works, consultancy, and non-consultancy services valued at UGX 30,000,000 for registered associations of Women, Youth, and Persons with Disabilities, in accordance with PPDA Guideline No. 11 of 2024.

3. The Contracts Committee should always make decisions concerning submissions by the Procurement and Disposal Unit within ten working days in accordance with Section 31(2) of the PPDA Act Cap. 205.

Uganda Police Force should implement the recommended action plan on **page 23 and 24**.

CHAPTER ONE: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority carried out a procurement and disposal audit of Uganda Police Force that covered a sample of 17 procurement transactions under Financial Year 2024/2025. The audit involved a review of the procurement structures, procurement and asset disposal processes, as well as contract performance following the provisions of the Public Procurement and Disposal of Assets Act Cap. 205 and Regulations, 2023.

1.2 Objective of the audit

The overall objective of the audit 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 and Regulations, 2023 and the level of procurement performance over the audit period.

The specific objectives of the audit were to:

1. Establish the level of compliance by the Entity with the general provisions of the PPDA Act Cap. 205 and PPDA Regulations, 2023 with regard to the performance of the procurement structures and conduct of procurement processes;

2. Assess the degree of compliance of the Entity's disposal process with the provisions of the PPDA Act Cap. 205 and PPDA Regulations, 2023;

3. Assess the level of efficiency and effectiveness in contract implementation including the application of Environmental, Social, Health and Safety requirements where applicable; and

1.3 Structure of the Entity

a) The Accounting Officer

According to Section 28 of the PPDA Act Cap. 205, the overall responsibility for the successful execution of procurement, disposal and contract management in a Procuring and Disposing Entity is the Accounting Officer. The Accounting Officer of Uganda Police Force during the Financial Year under review was the Under Secretary, Mr. Aggrey Wunyi.

b) Contracts Committee

The Permanent Secretary/Secretary to Treasury approved the members of the Contracts Committee listed in Table 1 below:

Table 1: Membership of the Contracts Committee

No.	Name	Job Tittle	Position on Contracts Committee
1.	SCP Nanding Christine	Deputy Director HHR&LS	Chairperson
2.	SSP Raymond Kyasanku	Directorate of L&E	Member
3.	ASP Gale Isaac	Department of Finance	Secretary
4.	SCP Kassirabo Elias	Commandant ASTU	Member

No.	Name	Job Tittle	Position on Contracts Committee
5.	ACP Mirondo Fred Paul	Office of IGP/ Legal Officer	Member

c) User Departments
The Entity was comprised of 17 directorates indicated in **Annex 3.**

1.4 Scope of the Audit
The audit exercise covered a sample of 17 procurement and disposal transactions worth UGX 102,294,888,260 conducted during the FY 2024/25. The list of sampled transactions is contained in **Annex 4.** The sample was selected based on stratified random sampling using Contracts Committee minutes and monthly procurement and disposal reports. The distribution of the transaction population and the sample is in Table 2 below:

Table 2: UPF Population and sample analysis

Method of Procurement	Population Value (UGX)	Sample Value (UGX)	% By Value	Population by No.	Sample by Number	% By Number
Open Domestic Bidding	184,642,853,109	100,407,688,800	54	30	6	20
Request for Bidding/Quotation	3,125,404,000	1,587,438,750	50.7	70	10	14
Restricted Bidding	600,000,000	299,760,710	50	2	1	20
Total	188,365,258,109	102,294,888,260	53	102	17	17

Source: Entity's Monthly Reports submitted to PPDA and Contracts committee minutes

1.5 Methodology
On 10th April 2026, the Entity was notified about the audit exercise. A sample of 17 procurement and disposal transactions was selected based on stratified random sampling, from the Entity's monthly procurement reports and Contracts Committee minutes. An audit launch meeting was held on 21st April 2026 between the audit team and the Entity's officials.

Two officers conducted the exercise under the supervision of the Manager, Performance Monitoring. During the exercise, the team examined records and documents of the sampled procurement transactions. The team also reviewed the procurement plan for the Financial Year 2024/2025 for the Entity.

Upon completion of the fieldwork, the audit team met with various stakeholders to discuss and obtain clarifications on some of the preliminary findings. A debrief meeting was held on 15th June 2026 between the audit team and the Entity's officials, including the Accounting Officer and staff from the Procurement and Disposal Unit. Subsequently, a management letter was issued to the Entity on 24th June 2026 requesting management's responses to the audit findings to be submitted on 25th June 2026.

An audit exit meeting had initially been scheduled for 29th June 2026. However, on 1st July 2026, the Entity wrote to the Authority requesting an extension to submit its management responses by 6th July 2026 and to reschedule the exit meeting to 7th July 2026. The Authority granted the request, however, the Entity submitted its responses on 7th July 2026 and consequently, the audit exit meeting was held on the same day at the PPDA Head Office. The audit report was finalized after considering the Entity's responses and the deliberations from the exit meeting.

CHAPTER TWO: FINDINGS OF THE AUTHORITY

2.1 Compliance by the Entity with the general provisions of the PPDA Act Cap. 205, PPDA Regulations 2023 and PPDA Guidelines 2024 with regard to the performance of the procurement structures and conduct of procurement processes

2.1.1 Failure to fully implement the Procurement Plan

Section 60 of the PPDA Act, Cap 205 states that "*a Procuring and Disposing Entity shall plan its procurement and disposal in a rational manner and in particular shall integrate its procurement budget with its expenditure programme*". The Entity had an approved procurement plan worth UGX 255,225,437,202 for Financial Year 2024/2025.

A review of the procurements conducted indicated that the Entity had a total of Procurements implemented worth UGX 188,365,258,109 which was 73.8% of the procurement plan implementation. Therefore, the procurements implemented were less than the initially planned procurements as shown in Table 3 below:

Table 3: Procurement Plan Implementation

Total procurement plan value inclusive of VAT (UGX)	255,225,437,202
Total procurement spend value inclusive of VAT (UGX)	188,365,258,109
Procurement plan implementation rate (%)	73.8
Variance (UGX)	66,860,179,093

Implication

Failure to fully implement the procurement plan denies service delivery to the intended beneficiaries.

Management Response

Management noted the auditor's observation and stated that out of a variance of UGX. 66,860,179,093, UGX 55,105,338,000 accounted for the procurements that were withdrawn from General procurements to classified procurements and the balance of UGX 11,754,841,093 accounted for shortfalls in funding.

Authority's Comment

The Authority noted Management's explanation that UGX 66,860,179,093. A total of UGX 55,105,338,000 related to procurements transferred from general to classified procurement and UGX 11,754,841,093 related to funding shortfalls. However, the explanation only accounted for the variance and did not address the underlying weakness in procurement planning. The Entity should have accurately identified and provided for classified procurements during the preparation of the procurement plan and should have undertaken timely reviews and revisions of the procurement plan to reflect changes in procurement requirements, funding availability and procurement priorities in accordance with Section 60(7) of the PPDA Act, Cap. 205. Consequently, the audit finding was maintained.

Recommendation
The Accounting Officer should strengthen procurement planning by identifying classified procurement requirements at the planning stage, conducting periodic reviews of the procurement plan to align it with available funding, operational priorities, and emerging procurement needs, and promptly revising the plan in accordance with Section 60(7) of the PPDA Act Cap. 205.

2.1.2 Implementation of previous Audit Recommendations for FY 2023/2024
Section 10 (1) (a) of the PPDA Act Cap. 205 requires a Procuring and Disposing Entity to implement audit recommendations made by the Authority. The Authority conducted an audit of the Entity for Financial Year 2023/24. Out of the five recommendations made, two were fully implemented, two were partially implemented and one was not implemented. Table 4 below lists the audit recommendations:

Table 4: Previous Audit Recommendations that were not fully implemented

No.	Recommended Action	Status of Implementation
1.	Management should always conduct comprehensive reviews of the procurement plan and align it with the released and available funds and the Entity's core mandate. Any updates to the procurement plan, resulting from the reviews, should be done in adherence with Section 60 (7) of the PPDA Act Cap. 205.	Partially Implemented
2.	The Entity should consider submitting Uganda Elevator Company Ltd to the Authority for blacklisting in accordance with Section 128 of the PPDA Act Cap. 205.	Not Implemented
3.	The Accounting Officer should ensure that where performance security is a requirement in the contract, providers submit this in accordance with Regulation 12 (1) (a) of the PPDA (Contracts) Regulations, 2023. As an alternative to performance security, the Entity should consider requiring bidders to provide Performance Securing Declarations as provided for under PPDA Guideline No. 3/2024 on Bid and Performance Securities.	Partially Implemented

This indicates that corrective actions arising from audit findings are not being effectively monitored and enforced.

Implication
Failure to fully implement previous audit recommendations leaves control weaknesses unresolved, increasing exposure to procurement and contract management risks, while repeated audit findings may indicate inadequate management accountability and oversight, thereby limiting the intended improvements in governance and Entity performance arising from audit interventions.

Management Response
Management committed to continue to skilling various stake holders in the procurement process to ensure effective implementation of the earlier Authority's recommendations. An audit secretariat has been established to monitor and respond to all audit issues in the Entity (ACP/F, SP/B & SA1 – SA3).

Authority's Comment
The Authority noted Management's commitment to building the capacity of stakeholders and the establishment of an audit secretariat to monitor and respond to audit issues. These are positive initiatives that, if effectively implemented, could strengthen the follow-up process.

However, the audit finding was maintained, and the Entity urged to implement the recommended audit recommendation tracking mechanism and strengthen management oversight to ensure that all outstanding recommendations are fully addressed within the stipulated timelines.

Recommendation
The Accounting Officer should develop and maintain an audit recommendation implementation tracker indicating the responsible officer, actions required, timelines, and implementation status for each recommendation. Failure to implement this recommendation may result in the Authority invoking appropriate actions for non-compliance in accordance with Section 10 of the PPDA Act Cap. 205.

2.1.3 Failure to reserve 15% of the annual procurement plan budget towards Special Interest Groups

Guideline No. 11/2024 issued on 22nd March 2024 provides as follows:

(i) Reservation by Procurement budget
Guideline 2.1 (i), of the PPDA Guideline No. 11/2024 regarding reservation schemes to promote the participation of registered associations of Women, Youth and Persons with Disabilities states that *"a Procuring and Disposing Entity shall reserve at least 15% of its annual procurement plan budget for award to registered Associations of Women, Youth and Persons with Disabilities"*.

(ii) Reserved procurements by value
Guideline 2.2 (i), of the PPDA Guideline No. 11/2024 states that *"a Procuring and Disposing Entity shall reserve procurement requirements for supplies, works, consultancy and non-consultancy services of at least UGX 30,000,000 in value to registered of Women, Youth and Persons with Disabilities"*.

The Authority noted that the Entity did not reserve any procurement opportunities for Special Interest Groups (Women, Youth and Persons with Disabilities) as required under PPDA Guideline No.11 of 2024. There was no evidence provided to demonstrate deliberate planning or implementation of affirmative procurement initiatives.

Implication
Failure to reserve procurements for Special Interest Groups hindered Government's deliberate affirmative action and social inclusion strategy and also frustrates the promotion of economic equity and ensuring these groups can meaningfully participate in government contracts.

Management Response
Management employs children and wives of Police Officers to provide cleaning services. Furthermore, management employs wives of Police officers at the Police Garment Factory. Management is determined to further consider the Special groups in other procurement areas of interest. Management continues to reserve procurement budgets for the special interest groups as guided by the PPDA laws.

Authority's Comment
The Authority noted Management's commitment to supporting Special Interest Groups through employment opportunities and its intention to consider these groups in future procurement activities. However, the audit finding relates to compliance with PPDA Guideline No. 11 of 2024, which requires Procuring and Disposing Entities to deliberately reserve at least 15% of the annual procurement plan budget and eligible procurements of at least UGX 30,000,000 in value to registered associations of Women, Youth and Persons with Disabilities.

The employment of wives and children of Police Officers may not fully meet the reservation requirements under the Guideline. In addition, no evidence was provided to demonstrate that the Entity had reserved the required procurement opportunities or allocated at least 15% of its annual procurement plan budget to registered associations of Special Interest Groups during the period under review. Consequently, the audit finding is maintained.

Recommendation
The Accounting Officer should, for every Financial Year, incorporate in the Entity's annual procurement plan the mandatory reservation schemes by reserving at least 15% of the annual procurement plan budget and all eligible procurement requirements for supplies, works, consultancy and non-consultancy services valued to at least UGX 30,000,000 for registered associations of Women, Youth and Persons with Disabilities, in accordance with PPDA Guideline No. 11 of 2024.

2.1.4 Specification by brand name
Regulation 38(1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023 states that *"Specifications shall not be issued with reference to a particular trademark, brand name, patent, design, type, specific origin, producer, manufacturer, catalogue or numbered item"* and therefore strictly prohibits the use of brand names or specific trademarks in bidding documents. Furthermore, Regulation 38(2) states that *"brand names may only be used if there is no other clear way to describe the item. In such cases, the description must include the words 'or equivalent' and shall only be used as a benchmark during evaluation"* to specify clear features for testing equivalence.

Review of procurement records relating to two major projects worth UGX 2,439,000,000 revealed that the Uganda Police Force used brand names in its statements of requirements as detailed in Table 5 below:

Table 5: Procurements where items were specified by brand name

No.	Subject of Procurement	Contract amount (UGX)	Observation	***Management Response***
1.	Procurement of one heavy duty blocking machines, five medium duty block making machines and two Generators. UPF/SUPLS/2024-2025/00028	660,000,000	The specifications for the generator required Specified Make: *"Perkins or CAT or equivalent".*	The use of brand names was intended to be descriptive only and not restrictive. The equivalence of the other brands was ascertained through physical assessment.
2.	Procurement of Fixtures and Fittings for the UPF Naguru Apartments Projects UPF/SUPLS/2024-2025/00025	1,779,000,000	Butt hinges: *"Oxford, Yale or equivalent"* • *Locks: "Union Mortise, Kale or equal"*	

Implication

Specifying requirements by make or brand name limits open market competition and create an unfair advantage for particular suppliers. In the absence of clear equivalence criteria, evaluation teams may apply subjective judgment when assessing alternative products. This reduces transparency and may compromise value-for-money assessments.

Authority's Comment

The Authority noted Management's explanation that the brand names were intended to be descriptive and that equivalence was assessed during evaluation. However, Regulation 38(2) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023 requires that specifications should not refer to brand names except where unavoidable, and where such reference is made, clear equivalence criteria should be included in the bidding documents. The audit established that the bidding documents cited specific brands without adequately defining the criteria for determining equivalence. Consequently, the audit finding was maintained.

Recommendation

The Head Procurement and Disposal Unit should prepare bidding documents with specifications focusing on performance, functionality and output requirements rather than brand names in accordance with Regulation 38(2) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023. Whenever the use of a brand name is unavoidable, the Procurement and Disposal Unit should establish and document clear criteria for assessing equivalence in the bidding documents and evaluation process.

2.1.6 Splitting of procurements to avoid competitive methods

Section 46 of the PPDA Act Cap. 205 dictates that public procurement must be conducted in a manner that promotes value for money, maximum competition, and efficiency. Furthermore, Regulation 10 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023 strictly prohibits an Entity from splitting procurements where the supplies, works, or non-consultancy services can be consolidated and procured under a single contract.

A review of the procurement records for the Financial Year 2024/2025 revealed that the Entity split the procurement of mattresses worth UGX 556,986,000 by initiating three separate procurement processes for identical items on the exact same date. The three procurements were initiated on the same date for identical items. The combined estimated value of these three packages was UGX 560,000,000. By breaking this single requirement into three smaller lots, the Entity avoided using a more open and competitive procurement method that would have attracted better prices through economies of scale. The details of the split procurements are in table 6 below:

Table 6: Table showing the procurements that were split

No.	Proc. Ref. Number	Subject of Procurement
1	UPF/SUPLS/2024-2025/00002	Procurement of 1,200 pieces of mattresses for the Trainers of Trainees Course at Police Training School Kabalye.
2	UPF/SUPLS/2024-2025/00003	Procurement of 1,200 pieces of mattresses for General Police Operations.
3	UPF/SUPLS/2024-2025/00004	Procurement of 1,100 pieces of mattresses for Probationer Police Constables Initial Training at Police Training School Kabalye.

Implication

Splitting procurement requirements undermines competition and could have limited the Entity's ability to obtain the best value for money through economies of scale. Splitting requirements into smaller packages circumvents open competitive bidding thresholds and leads to financial losses.

Management Response

Management noted the auditor's observation and clarified that in splitting the procurement, management was spreading the risk of timely deliveries given that the mattresses were urgently needed to facilitate the smooth execution of trainings and other services.

Authority's Comment

The Authority acknowledged Management's explanation regarding the need to ensure timely delivery of mattresses for operational requirements. The need to mitigate delivery risks should have been addressed during the procurement planning stage through proper aggregation of similar requirements and adoption of an appropriate procurement approach that would address the timelines. Management did not provide evidence of exceptional circumstances justifying the splitting of the procurement. The response did not justify the splitting and the audit finding was maintained.

Recommendation

The Accounting Officer should task the Heads of Departments to have similar procurement requirements arising within the same planning period consolidated wherever practicable to maximize competition and achieve value for money.

2.1.7 Failure to request for Beneficial Ownership Information

PPDA Circular No. 4 of 2022 on Beneficial Ownership disclosure requires all Procuring and Disposing Entities to request beneficial ownership details from bidders during the bidding stage.

Review of records for procurements worth UGX 882,869,050 revealed that the entity did not request beneficial ownership information during bidding. Failure to comply with the above meant that the Entity could not verify the true identity of the individuals behind the winning companies. The specific affected procurements are listed in Table 7 below:

Table 7: Procurements where the Entity did not request for Beneficial Ownership Information

No.	Proc. Ref. Number	Subject of Procurement
1.	UPF/SUPLS/2024-2025/00002	Procurement of 1200 pieces of mattresses for trainers of trainees Course at Police Training School Kabalye
2.	UPF/SUPLS/2024-2025/00003	Procurement of 1200 pieces of mattresses for General Police operations
3.	UPF/SUPLS/2024-2025/00004	Procurement of 1100 pieces of mattresses for Probation Police Constables initial training at Police Training School Kabalye
4.	UPF/SUPLS/24-25/00029	Procurement of premium cat fish powder for trainees at Police Training School Kabalye
5.	UPF/SUPLS/2024-2025/00011	Procurement of Hot meals for Police Senior Command and Staff College Bwebajja Under Framework Contract
6.	UPF/SUPLS/2024-2025/00012	Provision of Police football club uniforms (Replica T-Shirts)

Implication

The lack Beneficial Ownership disclosure in public procurement leads hidden conflicts of interest, increased corruption, and weak legal accountability.

Management Response

Management took note of the anomaly and is to ensure strict compliance going forward.

Recommendation

The Authority noted the Entity's response but recommends that the Head Procurement and Disposal Unit must always prepare bidding documents containing the mandatory beneficial ownership disclosure forms under PPDA Circular No. 4 of 2022.

2.1.8 Delays at different stages in the procurement process

Section 51 of the PPDA Act Cap. 205 provides that *"all procurements should be conducted in a manner which promotes economy, efficiency and value for money*. Relatedly Section 31(2) of the

PPDA Act Cap 205, "*Contracts Committee shall make decisions within 10 working days upon receipt of submission from the Procurement and Disposal Unit*". A review of procurement records revealed delays at different stages of the procurement cycle as summarized in table 8 below:

Table 8: Procurements where delays were observed

No.	Subject of Procurement	Observations	Management Response
1.	Procurement of Hot meals for Police Senior Command and Staff College, Bwebajja (Framework Contract)	Contracts Committee approved the evaluation report on 17th December 2024 and the Best Evaluated Bidder Notice was displayed from 17th December 2024 to 2nd January 2025. However, the Entity did not seek the Solicitor General's clearance until 29th April 2025, approximately 95 working days after the expiry of the Best Evaluated Bidder Notice. The Solicitor General issued clearance on 22nd May 2025, and the contract was signed on 10th June 2025.	*Management took note of the anomaly and is to ensure strict compliance going forward.*
2.	Procurement of Fixtures and Fittings	Evaluation of bids was completed on 26th June 2025, and the evaluation report was submitted timely to the Contracts Committee for approval on 27th June 2025. However, the Contracts Committee approved the evaluation report on 25th July 2025, representing a delay of 22 working days from the date of submission for approval.	

Implication

Delays in approving the evaluation report by the Contracts Committee and seeking the Solicitor General's clearance and ultimately process completion undermine efficiency and delays delivery of goods and services to intended beneficiaries. Such delays also affect value for money, weaken procurement controls and reduce confidence in the procurement system.

Recommendations

- The Head Procurement and Disposal Unit should develop a tracking mechanism to address delays in procurement at the various stages in accordance with Section 51 of the PPDA Act Cap. 205.
- The Accounting Officer should always expedite the seeking of the Solicitor General's clearance to eliminate delays in service delivery and poor resource absorption.

2.2 Compliance of the Entity's disposal process with the provisions of the PPDA Act Cap. 205 and PPDA Regulations, 2023

2.2.1 Delays in the Disposal of Obsolete and Unserviceable Assets

Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023 requires an Accounting Officer to review the public assets of a Procuring and Disposing Entity in each financial year and identify assets for disposal in the following year. This requires timely implementation of disposal activities to ensure efficient management of public assets and prevent the accumulation of obsolete, redundant and unserviceable assets.

The audit revealed significant delays at different stages in the disposal of obsolete and unserviceable assets. Various assets were recommended for disposal on 26th September 2024 by the disposal Committee. However, the Accounting Officer did not appoint a Board of Survey until 8th January 2025, more than three months after the initial recommendation for disposal.

The Board of Survey conducted its exercise between 9th January 2025 and 20th March 2025, while the technical reports were only finalized on 25th August 2025. The reports covered a substantial number of assets including 473 vehicles, 1,058 motorcycles, 3 interceptor boats, 7 boat engines, 5 fibre boats, 107 medical equipment items, 195 dental instruments, 149 fire equipment items, ICT equipment, furniture and 7,400 litres of oils. The advert soliciting auctioneers was out on 10th February 2026. Although the evaluation of auctioneers was completed on 27th March 2026, contracts were not awarded until 2nd June 2026, resulting in further delays in the disposal process of over 40 days.

Consequently, assets identified for disposal as early as September 2024 had not been disposed of by the time of audit on 15th June 2026. The delays are attributed to poor coordination of the disposal activities.

Implication

Failure to dispose of obsolete assets in a timely manner leads to further depreciation and loss of value, increases the risk of theft or pilferage, and may result in unnecessary storage and maintenance costs. It also denies the Government potential recoveries from disposal.

Management Response

The auditor's observation was noted. The exercise involved a number of challenges that included the obsolete motor vehicles and motor cycles were scattered all over the country, the team required plentiful time to complete the task and obsolete medical equipment was scattered in the various health centers across the country hence requiring ample time to complete the task. However, Management realized that the approved funds would not be enough to grow the fleet as desired, it took a decision to review the list of boarded off motor vehicles and withdraw a number of them back into operations, this equally took some time. Management is, however, in the process of signing contracts with the Auctioneers.

Authority's Comment

The Authority acknowledged Management's explanation regarding the challenges encountered in locating and assessing assets that were distributed across the country, as well as the decision to review the list of assets recommended for disposal. However, these challenges do not justify the prolonged delays in implementing the disposal process, which commenced in September 2024 and had not been concluded by the time of audit in June 2026. The Entity did not demonstrate evidence of an updated disposal plan with clear timelines, adequate coordination, and monitoring mechanisms to ensure timely completion of the disposal activities. Consequently, the audit finding was maintained.

Recommendation

The Accounting Officer should expedite the disposal in the Board of Survey report in accordance with the PPDA (Disposal) Regulations, 2023. The implementation of disposal activities should be regularly monitored to facilitate the timely disposal of obsolete and unserviceable assets.

2.3 Efficiency and Effectiveness in Contract Implementation, adherence to and Implementation of Environmental, Social, Health and Safety safeguards in the Procurement Process and Contract Implementation

2.3.1 Irregular alteration of the acceptable delivery schedule at contract signing

Section 46 of the PPDA Act Cap. 205 requires public procurement to be conducted in a manner that promotes fairness, transparency, and value for money. Furthermore, Regulation 9(2) of the PPDA (Contracts) Regulations, 2023 provides that '*'a contract document shall be in accordance with the form of contract specified in the bidding document'.'*

Review of procurement records for procurement of mattresses worth UGX 557,986,000 revealed that the bidding documents for the procurements in the Table 9 below provided for a delivery schedule of seven days, which formed part of the criteria used during evaluation. However, the contracts signed with the successful bidder provided for a delivery period of thirty days. Altering the criteria after evaluation breaks the rule of fairness and disadvantages other bidders who may have competed differently under relaxed terms. The procurements are indicated in Table 9 below:

Table 9: Procurements where acceptable delivery schedule was altered

No.	Proc. Ref. Number	Subject of Procurement	Contract Amount
1	UPF/SUPLS/2024-2025/00002	Procurement of 1,200 pieces of mattresses for the Trainers of Trainees Course at PTS Kabalye	192,868,000
2	UPF/SUPLS/2024-2025/00003	Procurement of 1,200 pieces of mattresses for General Police Operations	191,868,000
3	UPF/SUPLS/2024-2025/00004	Procurement of 1,100 pieces of mattresses for PPCS Initial Training at PTS Kabalye.	173,250,000
	Total		557,986,000

Implication

This practice may have disadvantaged other bidders who could have offered more competitive prices or terms had they been aware that a longer delivery period would be acceptable.

Management Response
Management took note of the anomaly and is to ensure strict compliance going forward.

Recommendation
The Accounting Officer should sign final contracts with the same terms and conditions contained in the bidding documents used during evaluation in accordance with Regulation 9(2) of the PPDA (Contracts) Regulations, 2023.

2.3.2 Inconsistent use of performance security and performance securing declaration
Regulation 11 (1) of the PPDA (Contracts) Regulations, 2023, requires that the bidding document shall state the requirement for a Performance Security or a Performance Securing Declaration. Regulation 12 of the PPDA (Contracts) Regulations, 2023 requires a performance security to protect an entity against non-performance. Guideline No. 4 of 2024 on bid and performance securities states that *"A Performance security shall be required for procurements under open domestic bidding method*".

Review of procurement records for the supply and installation of modular prefabricated concrete housing units worth UGX 20,600,000,000 revealed that the contract did not provide for a performance security requirement at the time of award and no performance security was obtained from the contractor during implementation of the contract, despite the nature and risk profile of the works being undertaken.

The omission of this key contractual safeguard indicates weaknesses in contract planning and control procedures, resulting in inadequate protection of the Procuring and Disposing Entity against the risk of contractor default or non-performance.

Implication
Failure to obtain a performance securing declaration exposes the Entity to significant contractual and financial risks. In the event of non-performance, delayed performance, or breach of contract by the suppliers, the Entity would have limited recourse to recover losses, enforce contractual obligations or secure compensation for damages incurred.

Management Response
Management took note of the anomaly and is to ensure strict compliance going forward.

Recommendations
The Accounting Officer through the Contract Manager should strengthen contract management and review controls by requiring, obtaining, and maintaining performance securities for all applicable contracts before execution in accordance with Regulation 12 of the PPDA (Contracts) Regulations, 2023 and Guideline 4 of the PPDA Contract Management Guidelines (2024).

2.3.3 Non-disclosure of Best Evaluated Bidder Notice
Section 46 of the PPDA Act Cap. 205 requires public procurement to be conducted in a manner that promotes transparency and fairness. Regulation 3(4) and 3(5) of the PPDA (Contracts) Regulations, 2023 requires a Procuring and Disposing Entity to deliver a copy of the Best

Evaluated Bidder Notice to all bidders who participated in the bidding process through the prescribed means and obtain proof of such delivery.

A review of procurement records worth UGX 20,600,000,000 for the supply and installation of modular prefabricated concrete housing units revealed that there was a copy of the Best Evaluated Bidder notice on the procurement file. However, the audit team found no evidence that this notice was sent to the participating bidders. This failure to deliver the notice was confirmed by CRJE East Africa Ltd who wrote a letter on 5th June 2025 requesting the reasons why they were unsuccessful proving they had not been informed. The Entity failed to provide a timely response and only replied on 5th July 2025. This reply was sent a month later and occurred after the final contract had already been signed.

The audit team was not provided with clear proof that all participating bidders were actually notified before the contract was signed and the reasons as to why they ignored the unsuccessful bidder's inquiry until after contract placement.

Implication

Keeping a Best Evaluated Bidder notice on the procurement file without distributing it defeats the legal purpose of the 10-day display period. This anomaly breaks the core principle of transparency. It locks out unsuccessful bidders and denies them their legal right to challenge decisions or lodge administrative reviews before a contract is finalized.

Management Response

Management took note of the anomaly and is to ensure strict compliance going forward.

Recommendation

The Accounting Officer should task the Procurement and Disposal Unit to deliver the Best Evaluated Bidder Notice to all participating bidders and maintain verifiable evidence of such delivery, including acknowledgement receipts, email confirmations, or other proof of dispatch in accordance with Regulation 3(4) and 3(5) of the PPDA (Contracts) Regulations, 2023.

2.3.4 Inaccurate Best Evaluated Bidder Notices

Section 48 of the Public Procurement and Disposal of Public Assets Act Cap. 205 requires all public procurement and disposal activities to be conducted in a manner that promotes transparency, accountability, fairness, and competition. Further, Regulation of the PPDA (Contracts) Regulations, 2023 requires the Best Evaluated Bidder Notice to accurately disclose the names of all bidders who submitted bids, the successful bidder, and unsuccessful bidders together with the reasons for their elimination.

A review of procurement records for the procurement of fixtures and fittings for the Uganda Police Force Naguru Apartments Project worth UGX 4,526,548,000 revealed discrepancies between the actual number of bidders who participated in the procurement process and the bidders reflected on the Best Evaluated Bidder Notices for the various lots as shown in table 10 below:

Table 10: Discrepancies in Best Evaluated Bidder Notices

Lot	Actual Number of Bidders	Observation
Lot 1	1 Bidder	The Best Evaluate Bidder Notice included six unsuccessful bidders who did not participate in the procurement process.
Lot 2	2 Bidders	The Best Evaluate Bidder Notice listed six unsuccessful bidders despite only two bidders participating in the procurement process.
Lot 3	3 Bidders	The Best Evaluate Bidder Notice included three unsuccessful bidders who were not participants in the procurement process.
Lot 4	3 Bidders	The Best Evaluate Bidder Notice included three unsuccessful bidders who were not participants in the procurement process.

The following firms appeared on the Best Evaluate Bidder Notices as unsuccessful bidders across the various lots despite there being no evidence that they had submitted bids for the respective lots:

1. Indeph Africa Limited
2. Minga Supplies Limited
3. Artians Construction Limited
4. Josta Enterprises Limited
5. Effectus Limited

The discrepancies noted in published Best Evaluate Bidder Notices create doubt regarding the reliability of the procurement records maintained by the Entity.

Implication

The inclusion of non-participating firms on Best Evaluated Bidder Notices misrepresents the level of competition achieved during the procurement process and undermines the principles of transparency and accountability prescribed under Section 48 of the Public Procurement and Disposal of Public Assets Act Cap. 205.

Management Response

During evaluation, all bids were subjected to the preliminary evaluation criteria with no regard to specific lots bided for. The above-mentioned companies were subjected to the same and failed hence including them on the BEBs.

Authority's Comment

The Authority noted Management's explanation that bidders were subjected to preliminary evaluation irrespective of the lots bided for. However, the Best Evaluated Bidder Notice is required to accurately disclose the bidders who participated in the specific procurement or lot, together with the outcome of their evaluation. The audit established that some firms listed as unsuccessful bidders on the notices had not submitted bids for the respective lots. Including non-participating firms in the Best Evaluated Bidder Notices misrepresents the procurement process and compromises the accuracy and reliability of procurement records. Consequently, the audit finding was maintained.

Recommendation
The Procurement and Disposal Unit should prepare Best Evaluated Bidder Notices based on the actual bidders who participated in each procurement process or lot in accordance with Regulation 3 of the PPDA (Contracts) Regulations, 2023.

2.3.5 Inconsistencies in specifying the required delivery time

Regulation 9(1)(e) of the PPDA (Contracts) Regulations, 2023 requires that a contract shall, where applicable, include adequate and clear delivery, acceptance, handover, or commissioning arrangements. A review of selected contracts with a total value of UGX 24,092,470,000 revealed weaknesses in the specification of delivery timelines. In some cases, delivery periods were vaguely stated as "immediate", while in others, the timelines provided in the signed contracts were inconsistent with those stipulated in the bidding documents as summarized in Table 11 below:

Table 11: Procurements where there were inconsistencies in specifying the required delivery time

No.	Subject of Procurement	Contract Amount (UGX)	Observations
1.	Procurement of laptop computers for the Office of the Prime Minister UPF/SUPLS/24-25/00037	33,715,000	The contract specified the delivery period as "immediate" without defining a specific timeframe.
2.	Supply and installation of modular prefabricated concrete housing units UPF/SUPLS/2024-2025/00018	20,417,677,000	The bidding document required delivery within three months, whereas the signed contract provided for execution within eight months. This variation altered a key procurement condition after bid submission and may have influenced bidder participation and pricing.
3.	Procurement of Fixtures and Fittings for UPF Naguru Apartments Projects	3,641,078,000	Contracts awarded to Wiland Investments Ltd (Lot 3, signed on 1st December 2025 and Evolve Plan Ltd (Lot 4, signed on 10th September 2025) did not clearly specify delivery periods. The contracts referred to delivery as "immediate", creating ambiguity regarding the actual performance timelines.

Implications

- Failure to clearly define delivery timelines in contracts weakens contract enforceability and limits the Entity's ability to effectively monitor supplier performance and hold providers accountable for delays.
- Inconsistencies between bidding documents and signed contracts may distort competition, affect bidder pricing decisions, and undermine transparency, fairness, and value for money in the procurement process.

Management Response

The auditor's observation was noted. The word "immediately' was used to emphasize the urgency with which the supplies were needed and indeed the deliveries were promptly made.

Authority's Comment

The Authority noted Management's explanation that the term "immediately" was intended to emphasize the urgency of the required supplies. However, the use of the term without a defined timeframe does not meet the requirement for clear and measurable delivery arrangements under Regulation 9(1)(e) of the PPDA (Contracts) Regulations, 2023. Further, Management did not provide a response addressing the inconsistencies between delivery periods stated in the bidding documents and those reflected in the signed contracts. Consequently, the audit finding is maintained.

Recommendation

The Accounting Officer should sign contracts with clear, specific, and measurable delivery timelines that are consistent with the requirements stipulated in the bidding documents as per Regulation 9(1)(e) of the PPDA (Contracts) Regulations, 2023.

2.3.6 Stalled Implementation of NDP III Housing Projects in Jinja and Entebbe

Section 48 of the PPDA Act Cap. 205 requires public procurement to be conducted in a manner that ensures economy, efficiency, transparency, accountability and value for money. Further, Section 51 of the PPDA Act Cap. 205 requires Procuring and Disposing Entities to manage procurement processes in a timely manner and address delays at all stages to avoid disruption of service delivery and inefficient use of public resources. The Public Finance Management Act, 2015 requires Accounting Officers to ensure efficient utilization of public funds and proper management of public investments to prevent waste and accumulation of idle or abandoned assets.

Under the National Development Plan III (NDP III), Government committed to strengthen the welfare and housing conditions of security personnel through construction of accommodation facilities. Consequently, substantial public resources were invested in the construction of Police Apartment Blocks in Jinja and Entebbe.

A review of project implementation revealed that both projects had significantly stalled and remained incomplete more than two years after the contractual completion date of 25th April 2024. The audit further established that no funds had been allocated towards completion of the projects during the last two financial years and that no funding provision had been made in the

FY 2026/27 budget estimates despite Management's commitment during the FY 2023/24 audit, to complete the projects. These projects are listed in Table 12 below:

Table 12: Construction Projects where delays were noticed

No.	Project Description	Status	Observation	Management Response
1.	Construction of Police Apartment Blocks at Entebbe. Estimated as per the Bills of Quantities was UGX 8,585,566,155. Revised value: UGX 9,835,566,155	Incomplete and no construction was taking place at the time of audit in June 2026.	Expected completion date was 25th April 2024 but works were not complete as at the time of audit in June 2026. Status report indicated progress at 30% as at June 2024.	The auditor's observation is noted. The materials were kept on site with the anticipation of continuing the works in Financial Year 2025/26. However, since the funds are still insufficient, the high-risk materials are being channeled to other active sites.
2.	Construction of Police Apartment Blocks at Jinja. Estimated as per the Bills of Quantities was UGX 8,585,566,155	Incomplete and no construction was taking place at the time of audit in June 2026.	Expected completion date was 25th April 2024 but works were not complete as at the time of audit in June 2026. Status report indicated progress at 25% as at June 2024.	

In addition, the audit noted that some construction materials had been left unattended for a prolonged period, exposing them to deterioration, vandalism, theft and loss of value. Despite these projects remaining incomplete, the Entity continued initiating new construction projects, contrary to prudent project prioritization and resource allocation principles.

The continued failure to fund and complete these projects, coupled with Management's non-implementation of prior audit recommendations, indicates weaknesses in project planning, commitment control, investment prioritization and oversight of capital development projects.

Implications

- The Entity risks loss of the substantial public investment already committed to the projects through deterioration of structures, theft, vandalism and obsolescence of materials.
- Continued abandonment of the projects undermines the achievement of NDP III objectives relating to welfare and housing of security personnel and delays realization of the intended socio-economic benefits.

- Failure to complete ongoing projects while initiating new ones reflects weak project governance, ineffective prioritization of public investments and poor value-for-money management.
- The prolonged delays may result in significant cost escalations, contractual claims, variations and additional expenditure required to remobilize contractors and restore deteriorated works

Authority's Comment

The Authority noted that the projects remain incomplete despite the lapse of the intended completion period and the significant public resources committed towards their implementation. The Entity has not demonstrated the existence of a clear funding strategy, recovery plan, or concrete measures to ensure completion of the projects. Continued allocation of resources to new construction projects while ongoing projects remain stalled reflects weaknesses in project prioritization, planning and oversight. Consequently, the audit finding was maintained.

Recommendations

The Accounting Officer should:

i. Prioritize the completion of the stalled Jinja and Entebbe housing projects by developing and implementing a time-bound recovery plan with clear milestones, responsible officers and monitoring arrangements; and
ii. Engage the Ministry of Finance, Planning and Economic Development (MoFPED) to secure the necessary funding required to complete the projects and provide adequate budget provisions in subsequent financial years.

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

3.1 Overall audit Conclusion

The Public Procurement and Disposal of Public Assets Authority concludes that the Uganda Police Force achieved an overall satisfactory level of compliance with the Public Procurement and Disposal of Public Assets legal and regulatory framework during the Financial Year 2024/2025. The Entity attained an overall weighted average risk rating of **20.3%**, which falls within the **Satisfactory** performance category as per the audit risk rating.

The audit established that the Entity had functional procurement governance structures in place, with clear segregation of duties among the Accounting Officer, Contracts Committee, Procurement and Disposal Unit, Evaluation Committees, and User Departments. These arrangements promoted accountability, oversight, and integrity in the procurement cycle.

However, the audit identified a number of significant compliance and performance weaknesses that require urgent management attention. These included poor implementation of the procurement plan, incomplete implementation of previous audit recommendations, non-compliance with reservation schemes for special interest groups, delays across the procurement cycle and disposal process, and stalled implementation of major housing projects.

Collectively, these weaknesses undermine transparency, competition, value for money, accountability, and timely service delivery, and expose the Entity to operational, financial, and compliance risks. The Authority therefore recommends that Management strengthen contract management, monitoring of audit recommendations, compliance with procurement laws and guidelines, and project implementation to enhance procurement performance and achieve full compliance with the Public Procurement and Disposal of Public Assets Authority legal framework.

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 13 below:

Table 13: Risk Score

Risk Rating	No.	%No	Value (UGX)	%Value	Weights	Total Weighted Score	
						By No.	By Value
High	0	0	0	0	0.6	0	0
Medium	8	47	30,807,970,100	30.1	0.3	14.1	9.03
Low	2	11.8	325,883,050	0.3	0.1	1.2	0.03
Satisfactory	7	41.2	71,161,035,110	69.6	0	0	0
Total	**17**	100	102,294,888,260	**100**	**1.0**	**15.3**	**9.1**

Weighted Average by number = $\frac{\sum \text{Weighted Score by number}}{60}$ X 100 = $\frac{15.3 \times 100}{60}$ = 25.5%

Weighted Average by value = $\frac{\sum \text{Weighted Score by value}}{60}$ X 100 = $\frac{9.1 \times 100}{60}$ = 15.2

The average weighted risk rating = $\frac{25.5\% + 15.2\%}{2}$ = 20.3%

Since 20.3% falls within the 0 - 30 % risk range, the performance of the Entity is rated satisfactory as detailed in Table 9 below:

Table 14: Risk Rating

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

GRAPHICAL REPRESENTATION OF THE ENTITY'S PERFORMANCE

Figure 1: Performance by Number of Contracts%

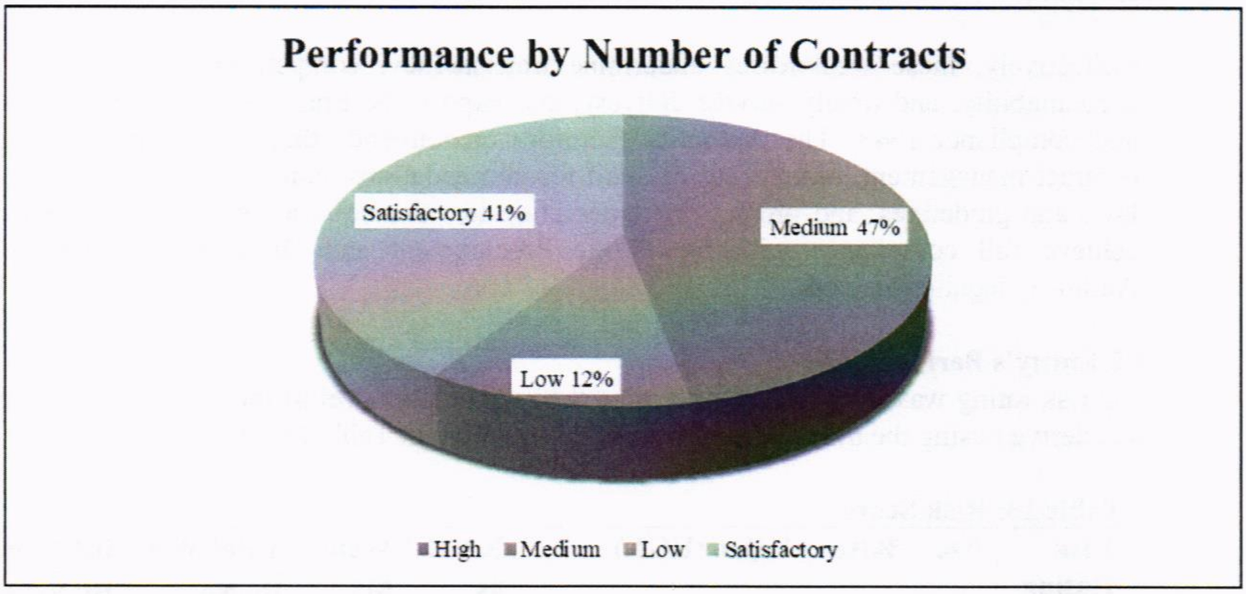
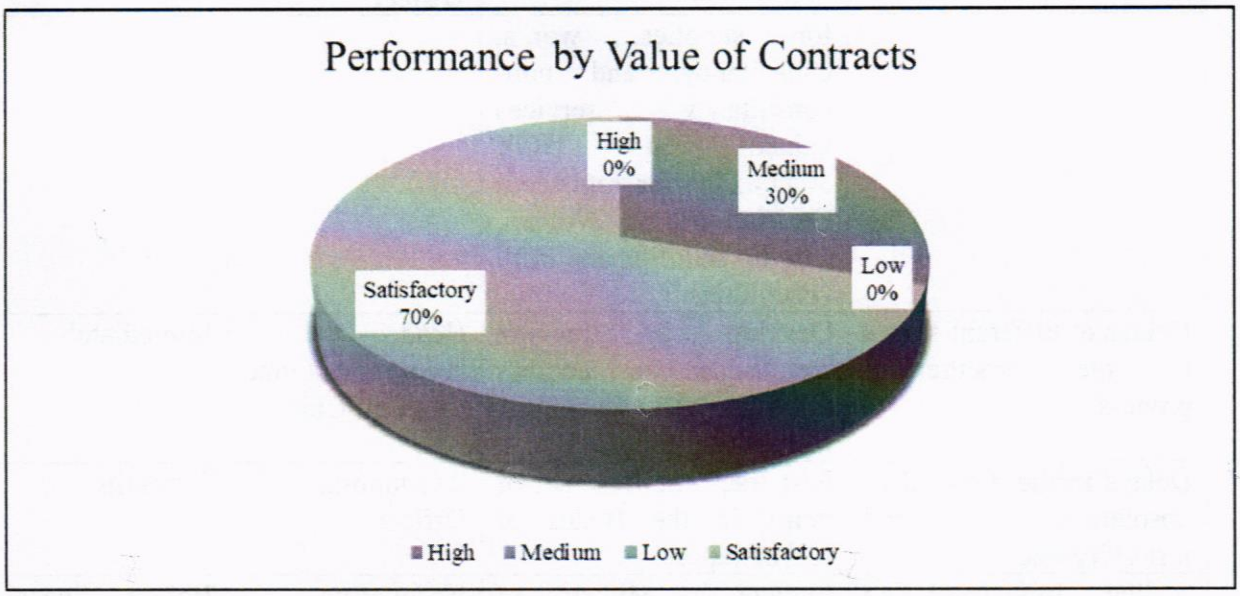


Figure 2: Performance by Value of Contracts (%)



3.3 Recommendation Action Plan

The Entity should implement the recommendations as indicated in Table 15 below:

Table 15: Action Plan

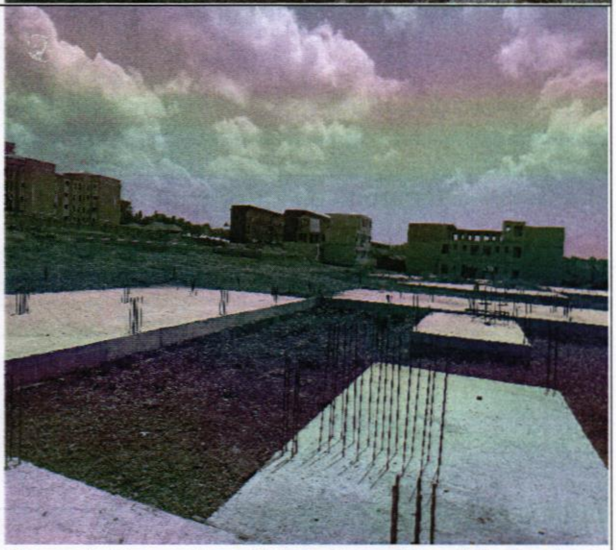
Finding	Action/Recommendation	Responsible Officer	Timeline
Failure to fully implement the Procurement Plan	Conduct quarterly procurement plan reviews and update plans	Accounting Officer/Head Procurement and Disposal Unit	Quarterly
Failure to fully implement previous audit recommendations for the FY 2023/2024	Develop and maintain an audit recommendation implementation tracker indicating the responsible officer, actions required, timelines and implementation status for each recommendation.	Accounting Officer	Immediately
Non-compliance with Reservation Schemes to promote the participation of registered Associations of Women, Youth and Persons with Disabilities	Incorporate the mandatory reservation schemes in the annual procurement plan by allocating at least 15% of the annual procurement plan budget and identifying all eligible procurement requirements	Accounting Officer/ Head Procurement and Disposal Unit	Before Financial Year 2026/2027 implementation plan

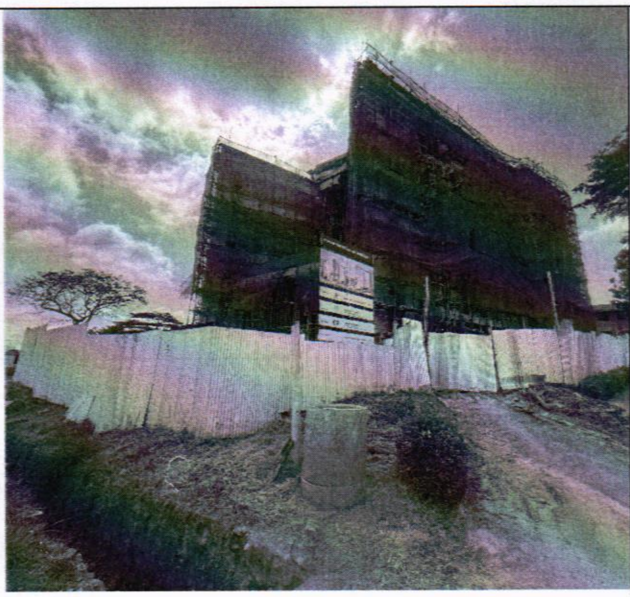
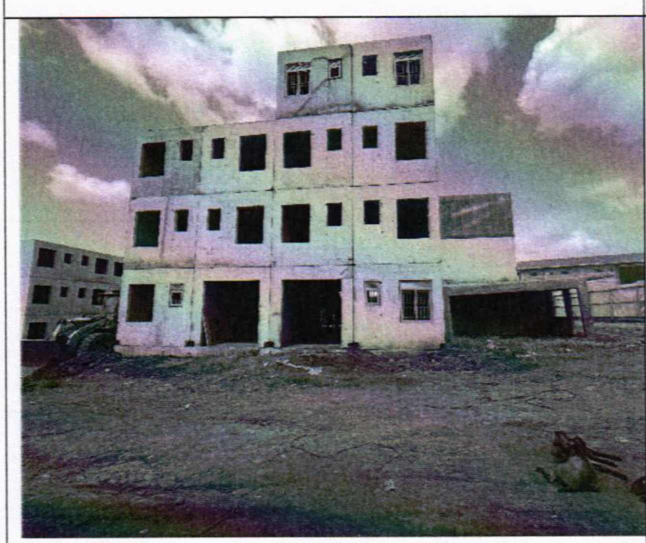
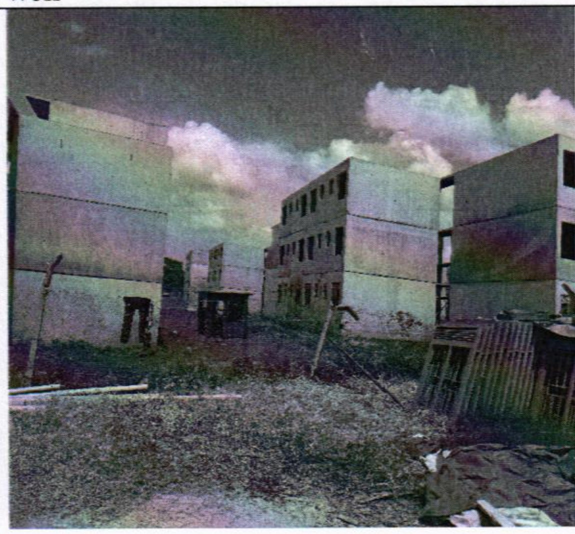
Finding	Action/Recommendation	Responsible Officer	Timeline
	for supplies, works, consultancy, and non-consultancy services valued at UGX 30,000,000 for registered associations of Women, Youth, and Persons with Disabilities.		
Delays at different stages in the procurement process	Develop a tracking mechanism to address delays in procurement at the various stages.	Head Procurement and Disposal Unit	Immediately
Delays in the disposal of obsolete and unserviceable Assets	Fast track the disposal of items in the Board of survey report.	Accounting Officer	2 months
Stalled Implementation of NDP III Housing Projects in Jinja and Entebbe	Engage the Ministry of Finance, Planning and Economic Development (MoFPED) to secure the necessary funding required to complete the projects and provide adequate budget provisions in subsequent financial years	Accounting Officer	Before Financial Year 2026/2027 implementation plan

Annex 1: Findings and Rating on the individual contracts reviewed

No.	Details of the Procurement	Exceptions /findings
	Medium Risk Contract	
1.	Procurement of 1,200 pieces of mattresses for the Trainers of Trainees Course at Police Training School Kabalye	Splitting of procurements Irregular alteration of the acceptable delivery schedule at contract signing
2.	Procurement of 1,200 pieces of mattresses for General Police Operations	Splitting of procurements Irregular alteration of the acceptable delivery schedule at contract signing
3.	Procurement of 1,100 pieces of mattresses for PPCS Initial Training at Police Training School Kabalye.	Splitting of procurements Irregular alteration of the acceptable delivery schedule at contract signing
4.	Procurement of one heavy duty blocking machines, five medium	Specification by brand name

No.	Details of the Procurement	Exceptions /findings
	duty block making machines and two Generators.	
5.	Procurement of Fixtures and Fittings for the UPF Naguru Apartments Projects	Specification by brand name Delays between evaluation completion and Best Evaluated Bidder Notice display Inaccurate Best Evaluated Bidder Notices Inconsistencies in specifying the required delivery time
6.	Procurement of Hot meals for Police Senior Command and Staff College Bwebajja Under Framework Contract	Delayed request for Solicitor General's clearance
7.	supply and installation of modular prefabricated concrete housing units	Inconsistent use of performance security and performance securing declaration Non-disclosure of Best Evaluated Bidder Notice Inconsistencies in specifying the required delivery time
8.	Procurement of laptop computers for the Office of the Prime Minister	Inconsistencies in specifying the required delivery time
	Low Risk Contracts	
9.	Procurement of premium cat fish powder for trainees at Police Training School Kabalye	Failure to request Beneficial Ownership Information
10.	Provision of Police football club uniforms	Failure to request Beneficial Ownership Information
11.	Disposal for the Financial Year 2024/25	Disposal process not yet concluded
	Satisfactory Contracts (No major exceptions noted)	
12.	Procurement of fuel, oils, lubricants and Aviation consumables Under a 2 year frame work contract	
13.	Procurement of Pilot Project to provide alternative water system for UPF starting with Jinja Barracks	
14.	Procurement of Snare Drums with front carriers	
15.	Procurement of Emergency Electrical Materials for Naguru Barracks	
16.	Procurement of Earth Materials for Construction Projects (2-year framework)	
17.	Procurement of UPF customized Calendars for 2026	
18.	Procurement of customized diaries for 2026	

Annex 2: Physical Verification photos for Construction of Entebbe Apartment Blocks , Data crime Analysis Centre and Modular Pre-fabricated Housing Units at Naguru	
	
 **Entebbe Apartment Blocks**	 **Foundation for Modular Pre-fabricated Housing Units at Naguru**

 Construction of Data crime Analysis centre by Uganda police construction unit going on well	 Construction of Data crime Analysis centre by Uganda police construction unit going on well
 **Installation of Modular Pre-fabricated Housing Units at Naguru**	 **Installation of Modular Pre-fabricated Housing Units at Naguru**

Annex 3: List of User Departments

No.	User Department
1.	Directorate of Crime Intelligence
2.	Directorate of Criminal Investigations (CID)
3.	Directorate of Counter Terrorism
4.	Directorate of Operations
5.	Directorate of Traffic and Road Safety

No.	User Department
6.	Directorate of Forensic Services
7.	Directorate of Human Resource Administration and Management
8.	Directorate of Human Resource Development
9.	Directorate of Human Rights and Legal Services
10.	Directorate of Information and Communication Technology (ICT)
11.	Directorate of Interpol and International Relations
12.	Directorate of Logistics and Engineering
13.	Directorate of Police Fire Prevention and Rescue Services
14.	Directorate of Police Health Services
15.	Directorate of Research, Planning and Development
16.	Directorate of Welfare and Production
17.	Directorate of Chief Political Commissariat (Community Policing and Civic Education)

Annex 4: List of sampled procurements for FY 2024/2025

S/no	Procurement Reference	Subject of Procurement	Procurement Method	Provider	Contract Value (UGX)	Risk rating
1.	UPF/SUPLS/2024-2025/00002	Procurement of 1200 pieces of mattresses for Trainers of Trainer (TOT) Course at PTS Kabalye	Request for Quotation	Tahoma Company Ltd	192,868,000	Medium Risk
2.	UPF/SUPLS/2024-2025/00034	Procurement of UPF customized diaries 2026	Request for Quotation	Kangaroo (U) Ltd	350,460,000	Satisfactory
3.	UPF/SUPLS/2024-2025/00033	Procurement of UPF customized Calendars for 2026	Request for Quotation	Calliber Supplies (U)Ltd	178,534,000	Satisfactory
4.	UPF/SUPLS/2024-2025/00004	Procurement of 1,100 pieces of Mattresses for PPCs initial Training at PTS Kabalye	Request for Quotation	Mulalo Stores Ltd	173,250,000	Medium Risk
5.	UPF/SUPLS/2024-2025/00003	Procurement of 1200 pieces of mattresses for Trainers of Trainer (TOT) General Police Operations	Request for Quotation	Tahoma Company Ltd	191,868,000	Medium Risk
6.	UPF/SUPLS/2024-2025/00014	Procurement of Snare Drums with front carriers	Request for Quotation	Tahoma Company Ltd	62,292,200	Medium Risk
7.	UPF/SUPLS/2024-2025/00012	Procurement of Uniform for Police football Club	Request for Quotation	Mafro Sports (Singapore) PTE Ltd	128,458,050	Low risk
8.	UPF/SUPLS/2024-2025/00019	Procurement of Emergency Electrical Materials for Naguru Barracks	Restricted Domestic Bidding	On-Track Technical Services Limited	299,760,710	Satisfactory
9.	UPF/SUPLS/2024-2025/00018	Procurement of Modular Pre-Fabricated Housing Units	Open Domestic Bidding	Lot1 & 2: Henley Property Developers ltd Lot 3 & 4:Yihu Construction Co-SMC limited	Lot1: 5,157,337,500 Lot2: 5,157,337,500 Lot 3: 5,150,100,000 Lot 4: 5,150,100,000	Medium Risk

S/no	Procurement Reference	Subject of Procurement	Procurement Method	Provider	Contract Value (UGX)	Risk rating
10.	UPF/SUPLS/2024-2025/00036	Procurement of Pilot Project to provide alternative water system for UPF starting with Jinja Barracks	Open Domestic Bidding	Sedok Technologies Ltd	722,200,000	Satisfactory
11.	UPF/SUPLS/2024-2025/00037	Procurement of Laptops for the Office of the Prime Minister	Quotation	Benis Ltd	39,783,700	Medium Risk
12.	UPF/SUPLS/2024-2025/00025	Procurement of Fixtures and Fittings for the UPF Naguru Apartments Projects	Open Domestic Bidding	Lot 1: Footsteps Furniture Co. Ltd Lot2: Maholo Investments Ltd Lot 3: Wiland Investment Ltd Lot 4: Evolve Plan Ltd	Lot 1 :1717,000,000 Lot 2: 1,779,000,000 Lot 3: 204,380,000 Lot 4: 3,436,698,000	Medium Risk
13.	UPF/SUPLS/2024-2025/00011	Procurement of Hot meals for Police Senior Command and Staff College Bwebajja Under Framework Contract	Open Domestic Bidding	The Heights Ltd Ariho Tasty Food Restaurant Cream Catering Services Ltd	2,232,748,800	Medium Risk
14.	UPF/SUPLS/2024-2025/00023	Procurement of fuel, oils, lubricants and Aviation consumables Under a two year frame work contract	Open Domestic Bidding	Various	45,745,387,000	Satisfactory
15.	UPF/SUPLS/2024-2025/00005	Procurement of Earth Materials for Construction Projects (two year framework)	Open Domestic Bidding	Various	23,955,400,000	Satisfactory
16.	UPF/SUPLS/24-25/00029	procurement of premium cat fish powder for trainees at Police Training School.	Request for Quotation	Masheda foods Ltd	197,425,000	Low risk

S/no	Procurement Reference	Subject of Procurement	Procurement Method	Provider	Contract Value (UGX)	Risk rating
17.	UPF/SUPLS/2024-2025/00028	Procurement of one heavy duty blocking machines, five medium duty block making machines and two Generators.	Open Domestic Bidding	Zech Company Ltd	660,000,000	Medium Risk

Annex 5: Risk Rating Criteria

RISK	DESCRIPTION	AREA	IMPLICATION
HIGH	Such procurements were considered to have serious weaknesses, which could cause material financial loss or carry a 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".	**Planning:** Lack of or failure to procure within the approved plan	This implies emergencies and the use of the direct procurement method which affects competition and value for money.
		Bidding Process: Use of wrong/inappropriate procurement methods, failure to seek Contracts Committee approvals, and usurping the powers of the PDU.	This implies the use of less competitive methods which affects transparency, accountability, and value for money.
		Evaluation: Use of inappropriate evaluation methodologies or failure to conduct an evaluation.	This implies financial loss caused by awarding contracts at higher prices or shoddy work caused by failure to recommend award to a responsive bidder.
		Record Keeping: Missing procurement files and missing key records on the files namely; solicitation document, submitted bids, evaluation report and contract.	This implies that one cannot ascertain the audit trail namely; whether there was competition and fairness in the procurement process.
		Fraud/forgery: Falsification	This implies a lack of transparency and

RISK	DESCRIPTION	AREA	IMPLICATION
		of Documents	value for money.
		Contract Management: Payment for shoddy work or work not delivered.	This implies financial loss since there has been no value for money for the funds spent and the services have not been received by the intended beneficiaries
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.	**Planning:** Lack of initiation of procurements and confirmation of funds.	This implies committing the Entity without funds thereby causing domestic arrears.
		Bidding Process: Deviations from standard procedures namely bidding periods, standard formats, use of PP Forms and records of issue and receipts of bids, usage of non-pre-qualified firms, and splitting procurement requirements.	This implies a lack of efficiency, standardization, and avoiding competition.
		Procurement Structures: Lack of procurement structures	This implies a lack of independence of functions and powers and interference in the procurement process.
		Record Keeping: Missing Contracts Committee records and incomplete contract management records.	This implies that one cannot ascertain the audit trail namely; whether the necessary approvals were obtained in a procurement process.
		Contract and Contract Management: Failure to appoint Contract Supervisors, failure to seek the Solicitor General's approval for contracts above UGX. 200 million and lack of	This leads to unjustified contract amendment and variations which lead to unjustified delayed contract completion and lack of value for money. Bidders are not given the right of appeal.

RISK	DESCRIPTION	AREA	IMPLICATION
		notices of Best Evaluated Bidders.	
		Failure by the Entity to incorporate in the solicitation document aspects of gender, social inclusion, environment, health and safety. Aspects of gender, social inclusion, environment, health, and safety are not covered by the contractor during contract implementation.	
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 practices. 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.	**Planning:** Lack of procurement reference numbers.	This leads to failure to track the procurements which leads to poor record-keeping.
		Bidding Process: Not signing the Ethical Code of Conduct.	This leads to failure to declare a conflict of interest and a lack of transparency.
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.		