



PARLIAMENT OF UGANDA

**REPORT OF THE SECTORAL COMMITTEE ON TOURISM,
TRADE AND INDUSTRY ON INVESTIGATIONS INTO THE
UTILIZATION OF SUPPLEMENTARY BUDGET FOR THE
FY 2021/22 TO THE MINISTRY OF TRADE, INDUSTRY AND
CO-OPERATIVES- FOR RENT OF NEW OFFICE PREMISES**

Parliament Buildings

Kampala

August 2023

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AG	Attorney General of Uganda
ESC	Education Service Commission
KCCA	Kampala City Council Authority
MDA	Ministries Departments and Agencies
MLHUD	Ministry of Lands, Housing and Urban Development
MoFPED	Ministry of Finance, Planning and Economic Development
MoW&T	Ministry of Works and Transport
MTIC	Ministry of Trade, Industry and Cooperatives
PFMA	Public Finance Management Act
PPDA	Public Procurement and Disposal of Public Assets Authority
PSC	Public Service commission.
PSST	The Permanent Secretary/ Secretary to the Treasury
V.A.T	Value Added Tax
L.P.O	Local Purchase Order

L.P.O Local Purchase Order

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1.0 INTRODUCTION

Parliament of the Republic of Uganda approved allocation of UGX 5.0 Bn (Five Billion Uganda shillings) through Supplementary Expenditure Schedule No.1 for the FY 2021/22 to the Ministry of Trade, Industry and Cooperatives (MTIC). According to the justification by MTIC for the request for the supplementary, the allocation was for rent of new office premises.

Farmers House building is located on plot 6/8 Parliament Avenue. It is comprised of eight levels including one basement parking, one ground floor and six floors which are mainly accessed through stair cases and a lift. Farmers House is owned by the Office of President and managed by Uganda Property Holdings Ltd (UPHL). It houses Ministry of Trade, Education Service Commission and the Public Service Commission. The Ministry of Trade, Industry and Cooperatives (MTIC) occupies third, fourth, fifth and sixth floor and a few offices on the ground floor and the basement.

While scrutinizing the Ministerial Policy Statement for FY 2023/24 and the Annual Budget Performance Report for FY 2021/22 of MTIC, the Committee established that the UGX 5bn for rent of new office premises was instead utilized for renovation of office premises for the Ministry at Farmer's House as opposed to the purpose for which the same Ministry had requested for the supplementary.

The Committee further established that in the annual budget for the FY 2022/23, Parliament also approved UGX 3.016bn for renovation of office premises for MTIC. In view of the above, the Committee has therefore established that the MTIC had a total of UGX 8.016bn to utilize on renovation.

Parliament is mandated under Article 164(3) of the 1995 Constitution to monitor all expenditure of Public funds. According to Article 90, Parliament efficiently executes its mandate through its Committees. It is, therefore, under the preserve of the Committee on Tourism, Trade and Industry to monitor the performance of the Ministry of Trade, Industry and Cooperatives (MTIC) and its Agencies as provided for under Rule 189(a), (d), (e) and (f) of the Rules of Procedure of Parliament.

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In line with its oversight mandate, as enunciated by the 1995 Constitution, the Public Finance Management Act, 2015 and the Rules of Procedure of the Parliament of the Republic of Uganda, inter alia, the Committee embarked on an examination of the utilization of the budget allocations for rent and renovation of the office premises.

2.0 METHODOLOGY

The Committee applied the following methods of work during the investigation;

2.1 Meetings

The Committee held meetings with the following:

- a) The Hon. Minister of Trade, Industry and Cooperatives
- b) The Permanent Secretary, MTIC
- c) Technical officials from MTIC
- d) Former staff of the MTIC
- e) The Permanent Secretary/Secretary to the Treasury MoFPED
- f) Officials from the Ministry of Works and Transport
- g) Sarick Construction Company Ltd
- h) Ambitious Construction Company Ltd
- i) Uganda Property Holdings Limited
- j) Footsteps Furniture Co. Ltd
- k) Total Energies Uganda Ltd
- l) Nila Multi Concepts Ltd

2.2 Written Memorandum

The Committee received written memorandum from the following:

- a) The Internal Auditor Ministry of Finance, Planning and Economic Development
- b) Uganda Revenue Authority
- c) The Cyber Crime Unit
- d) Uganda Development Corporation

2.3 Document Review

The Committee also reviewed and scrutinized documents that were provided by the stakeholders and other documents that the Committee deemed fit to facilitate the smooth investigation of the matter in hand. These documents included:

- a. The 1995 Constitution of the Republic of Uganda.
- b. The Public Procurement and Disposal of Public Assets Act, 2003
- c. The Public Finance and Management Act, 2015.
- d. The Contracts Act, 2010.
- e. The Evidence Act, cap.6.
- f. The Anti-Corruption Act, 2009.
- g. The Penal Code Act, Cap.120.
- h. The Building Control Act, 2013.
- i. Sale of Goods Act, Cap.82.
- j. The Rules of Procedure of the Parliament of Uganda, 2021.
- k. The Ministerial Policy Statement and budget estimates for FY 2021/22/-
22/23
- l. Budget Execution Circular for FY 2021/22.
- m. PPDA Regulations.
- n. Case law and any other with leave of Parliament.

3.0 COMMITTEE FINDINGS, OBSERVATIONS AND RECOMMENDATIONS

3.1 ✓ UGX 8.016bn for renovation of MTIC office premises at Farmers House

The supplementary budget for the financial year 2021/22 for the MTIC amounted to UGX 5Bn for rent of new office premises for the MTIC. The total request for supplementary expenditure was UGX 54.5 Billion of which UGX 8 Bn was requested for rent of office premises. The process of requesting for the supplementary budget was initiated by the Ag. Permanent Secretary (PS), MTIC, Ms. Grace Adong Choda through a request to the PSST on 4th August 2021 (Annex “A”). In her justification for the request, the Ag. PS MTIC stated that

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"the Ministry premises on the 1st, 2nd, 4th, 5th and 6th floor of Farmer's House had become dilapidated and unsuitable, contrary to the requirements of the Occupational Safety and Health Act, 2006."

She further stated that *'the estimated cost of renovation required was over UGX 20 Bn and therefore shifting to a befitting and more suitable environment within the City was tenable as the Ministry awaited for the Government to finalize the plan of relocating MDAs to Bwebajja'.*

In her request, she made a breakdown for the UGX 8bn for rent as follows:

- UGX 3Bn annually to rent total office space of 3000 Square meters;
- UGX 3Bn for partitioning;
- UGX 2Bn for office furniture.

The Ag. PS, MTIC on **22nd June 2021 (See Annex "B")** requested the Ministry of Lands, Housing and Urban Development (MLHUD) to assign a Chief Government Valuer and any other relevant officers *"to assist in assessing the current status of the building, space requirements as well as the proposed premises to enable the MTIC take a decision"*.

On **16th July 2021**, the PS. MLHUD (Andrew Nyumba signed for the PS) responded in a valuation report (see annex "C") to wit the market rate for rent of the office space of 3,000 sq m at Kingdom Kampala was UGX. 225,847,275 per month (UGX 2,710,167,300 per annum) while the market rate for rent of 3,000 sq m at King Square Building was UGX. 218,700,329 per month (UGX 2,624,403,948 per annum) V.A.T exclusive.

On **19th July, 2021**, the Office of the President guided MTIC that it was critical that certain aspects be clarified at the time of submitting a request for permission to acquire new office space (see Annex "D"). The aspects included the proposed rent charges being within the standard government rates for renting office premises as advised by the Chief Government Valuer in the MLHUD and that the sponsoring MDA, should confirm that the proposed rent is available in their approved budget. This guidance was received on 26th July 2021 by the MTIC.

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Committee Observations:

The Committee observes that there was no formal process carried out as per the PPDA, 2015 in identifying specifically Kingdom Kampala and King Square by the MTIC. The Committee was informed by the Head Procurement Officer, Mr. Lapyem Alfred that the AG. PS, Ms. Choda Adong Grace took him for a causal visit to the two above premises before any formal process for procurement had been initiated.

The Committee is alive to the provisions of the **Occupational Safety and Health Act, No. 9 of 2006, specifically sections 13 and 26** which provide for the duty

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In a nutshell, it is the observation of the Committee that the Ag. PS. Ms. Grace Adong Choda did not have the technical competence to declare Farmers House unsuitable for occupancy. **According to section 41 of the Building Control Act, 2013**, a Building Committee was the Competent Authority which should have ordered the owner of the building, in this case, the Office of the President, to demolish Farmer's House or take remedial action on the building to a standard determined by the building Committee. The Committee established that there was no Technical Report to this effect.

Furthermore, the property manager of Farmer's House, Uganda Property Holding Limited (UPHL) while interfacing with the Committee, informed the Committee that none of the user departments (tenants) including MTIC has ever lodged a formal complaint regarding the alleged dilapidated status of Farmer's House.

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the Annual Budget Performance Reports for the FYs 2018/19-2021/22, the Committee established that MTIC has been budgeting and receiving funds for **“maintenance-civil”** for their office premises at Farmer’s House as indicated below:

FY	Budgeted (UGX Million)	Received (UGX million)	Spent
2018/19	70	50	50
2019/20	70	70	50
2020/21	70	60	60
2021/22	50	30	30
TOTAL	260	210	190

Source: Annual Budget Performance Reports FY 2018/19-2021/22

The Committee therefore observes that the magnitude of dilapidation as claimed by the Ag. PS MTIC, Ms. Grace Adong Choda, in her letter of 4th August 2021 to the PSST where she claimed that Farmer’s Building *“had become dilapidated and unsuitable, contrary to the requirements of the Occupational Safety and Health Act, 2006”* could not be justified due to the fact that by FY 2022/23, Parliament had approved a total of **UGX 210,000,000** in the preceding financial years for **“maintenance-civil”** to MTIC. **The Committee is constrained to conclude that unless the above said funds were being misused or diverted to other purposes, MTIC premises at Farmer’s House could not have been dilapidated to the extent envisaged under sections 13, 23, and 26 of Occupational Safety and Health Act, 2006 Act, necessitating relocation to other more suitable premises.**

The supplementary budget for FY 2021/22 was approved by Parliament on Thursday 18th November 2021. The allocation for rent of office premises was UGX 5 Bn and released to MTIC during the fourth quota (April to June, 2022) and another UGX 3.016 Billion was approved for renovation to MTIC in FY 2022/23.

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The Ag. PS MTIC, Ms. Grace Adong Choda was transferred from MTIC in November 2021 and she handed over office on 25th November, 2022 to Ms. Geraldine SSali, the current PS and Accounting Officer, MTIC.

3.2 Authorization of change of Work plan from rent to renovation

In a letter dated **20th May 2022**, the PS (MTIC) Ms. Geraldine Ssali requested the Permanent Secretary Ministry of Finance and Secretary to the Treasury, Mr. Ggoobi Ramathan (PSST) to authorize virement of five billion (Shs.5bn) from **rent to renovation** of the Ministry premises (offices). (See Annex 'F')

On **2nd June 2022**, the PSST responded to the request, stating that; ***"your request does not satisfy the requirement of virement under section 22(2) of the PFMA as amended 2015 which stipulates that virement should not be more than 10% of the money allocated for an item or an activity of a vote where the virement is from one item or activity to another. Given that renovation of Government offices at Farmer's House is more cost effective in the long run, pursuant to section 14, subsection 7 of the PFMA Regulations 2016, this is therefore to authorize you to change your work plan to enable you to utilize the above funds for renovation of the Ministry's premises as requested."*** (see annexures "G1" and "G2").

OBSERVATIONS

The Committee observes that:

The PS, MTIC Ms. Geraldine Ssali 's request for virement was addressed to the PSST and no one else was in copy. **Under section 10 of the PFMA**, the Minister responsible for Finance is the head of the Treasury. While interacting with the Committee, the PSST agreed with the Committee that the request was wrongly addressed to him. **Section 22 of the PFMA** on virement is clear that, virement is within the authority of the Minister responsible for Finance and not the PSST.

The PSST relied on **regulation 14(7) of PFMA, 2016 Regulations to direct a change of work plan, which is under his mandate**. Sub-regulation (7) provides that;

“an Accounting Officer may revise the work plan, procurement plan and recruitment plan of the vote and where an Accounting Officer revises a plan, the Accounting Officer shall justify the revision to the Secretary to the Treasury.”

The above regulation is based on **sections 13, 15 and 21 of the PFMA, 2015** which provide for the “annual budget”, “commitment of approved budget” and “budget execution by accounting officers”, respectively.

Section 15 requires the PSST to issue the annual cash flow plan of Government, based on the procurement plans, work plans and recruitment plans approved by Parliament. Accordingly, the annual cash flow plan issued is the basis for release of funds by the Accountant General to Accounting Officers. **Section 15(2) of the PFMA. Section 15(3)** requires an Accounting Officer to commit the budget of a vote based on the annual cash flow plan issued. The above provisions of the PFMA guide an Accounting Officer on the course of action pertaining to the “revision” of a work plan upon which “revision”, he or she must justify the same to the PSST.

The mandate of the PSST to issue an annual cash flow plan of Government is the basis upon which an Accounting Officer **must justify a change of work plan, if any, to the PSST.**

The Committee is of the considered view that the use of the words ***“but given that, renovation of the existing Government offices at Farmer’s House is more cost effective in the long run, pursuant to section 14, subsection 7 of the Public Finance Management Regulations, 2016, this is therefore, to authorize you, to change your work plan to enable you to utilize the above funds for renovation of the Ministry’s premises as requested”***, required the PS MTIC Ms. Geraldine Ssali to submit a revised work plan before embarking on any expenditure, whatsoever. Ostensibly, the PSST should only have authorized change of work plan, had it been specifically requested for by the PS MTIC, Ms. Geraldine Ssali; the PS should have been given an opportunity to review the work plan before authorization is granted.

The Committee further observes that the PSST authorized change of work plan on **2nd June 2022** and the same was received by MTIC on **7th June 2022** (See Annex H). However, to the utter shock of the Committee, it was established that 14 days earlier, on **24th May 2022**, even before a revised work plan could have been received and approved by PSST, the PS MTIC Ms. Geraldine Ssali, had authorized the initiation of the procurement process for renovation of office premises and the bids were issued on **30th May 2022** (see form 5, Annex "I").

This was before the PS MTIC received the guidance by the PSST and therefore raises suspicion, doubt, distrust and is underwhelming as to how the PS, MTIC Ms. Geradine Ssali intended to utilize the technical guidance of the PSST yet her request was for virement, which was not legally tenable.

While appearing before the Committee, the PS, MTIC, Ms. Geraldine Ssali was tasked to present a detailed expenditure of the supplementary allocation for rent of office premises which she instead utilized to renovate Farmer's House. The PS presented a document detailing expenditure of UGX **8,016,780,000**.

The Committee observes that from the submission of the PS, all monies for renovation works has been expended and yet works are still on-going. To make it worse, the contractor was only paid UGX4.8Bn out of the UGX 6,063,319,346 contract price which leaves a balance of UGX 1,206,280,346. It is also worrying that according to the submission by Sarick Construction Ltd, the contractor expected to be paid UGX 8,428,500,000 by April 2023, an amount over and above the contract price. The Committee was left in a state of astonishment and wonder by the contradictory submissions between Accounting Officer, Ps, MTIC Ms. Geraldine Ssali and the Contractor, Sarick Construction Company. Both submissions are reproduced here below.

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INTERIM PAYMENT (CASH FLOW) AS SUBMITTED BY SARICK CONSTRUCTION LTD

Item	Description	Amount claimed UGX	Invoice Date	Amount certified	Amount paid	Remarks
1	Advance payment(20%)	1,818,995,803	Jun-22	1,818,995,803	1,818,995,803	PAID
2	Funds advanced under guarantee	2,981,044,197	Jun-22	2,981,044,197	2,981,044,197	PAID
3	IPC 1	1,285,900,000	Jan-23			Under preparation
4	IPC 2	2,342,560,000	Apr-23			Under preparation
	TOTAL	8,428,500,000				

Source: Sarick Construction Ltd

From the table above, Sarick Construction limited expected to be paid UGX **8,428,500,00** contrary to the contract price of UGX **6,063,319,346**.

3.3 DETAILED UTILISATION OF UGX 8,016,780,000 FOR FY 2021/22 AS SUBMITTED TO THE COMMITTEE BY PS MTIC, MS. GERALDINE SSALI (See Annex K)

	Payment Details	Amount
01	Part payment of renovation contract	4,800,000,000
02	38Laptops	200,000,000
03	Office Furniture	1,196,016,140
04	Additional cash limits to UDC	1,164,604,108
05	Reconciliation of Journal to Offset encumbrance	85,210,752
06	Renovation related activities (facilitation of staff, procurement of carriage materials during renovation exercise)	570,939,000
	Total	8,016,780,000

3.4 RENOVATION CONTRACT

On 1st November 2021, the PS MTIC requested the MoWT for the development of bills of quantities (BOQs) and a structural integrity report to facilitate renovation of Farmer's House and assess its viability to accommodate another

floor. On the **23rd November 2021**, the Ministry of Works responded with a request to facilitate them with necessary documentation and facilitation to undertake the assignment. In the same vein, the MoW&T informed the MTIC that the same team that had been nominated for assessing the premises for rent would be retained by the MoW&T to assess viability of Farmer's House to accommodate another floor. (See Annex L)

The MoWT Preliminary Assessment Report was presented on 8th February 2022 and had the following findings:

- The offices were in a fair condition although some of the components most especially the fittings had seriously deteriorated or would deteriorate within a few years therefore a comprehensive rehabilitation or replacement was required.
- The roof terrace on the 4th floor could be used to provide additional offices required by the ministry but a detailed assessment was necessary to determine the building structural integrity.
- Once renovated and remodeled, the building could continue to serve as offices for the ministry.

On **9th May, 2022**, MoWT submitted to the PS MTIC, Ms. Geraldine Ssali, the initial cost estimates for the required renovations works and the standard specifications for building works which would form part of the contract document once a contractor was procured. The preliminary cost estimate was **UGX 3,136,120,159** inclusive of 5% contingency and 18% VAT.

Upon presentation of the preliminary report on cost estimates, a number of concerns were raised by MTIC management such as flooding in the basement parking, timelines for the works and management of the renovation works while utilizing the premises. The Committee was informed that the MoWT Team considered the concerns including the prevailing market rates which entailed review of the unit rates of some items, inclusion of a provisional sum to address the flooding concerns and the correction of some observed arithmetic errors. This resulted in a revised final cost estimate of **UGX 4,664,315,682** for renovation. (See Annex M)

In a letter dated **16th May 2022**, the **PS MTIC, Ms. Geraldine Ssali** requested the MoW&T to take up the role of procurement of renovation works as MTIC did not have strong procurement and Disposal Unit. (See Annex N)

In a letter dated **19th May, 2022**, the **MoWT responded to the PS MTIC, Ms. Geraldine Ssali**, accepting to take up the procurement role for renovation but warned that the procurement process could not be completed within the remaining time to the end of the **FY 2021/22**. The MoWT stated that they needed approximately three months to procure the contractor and have the contract signed and that the three months would only be effective when the procurement requisition was initiated with detailed statement of requirements (BoQs, specifications and drawings) and received by MoWT. MoWT therefore sought for assurance from the **PS MTIC, Ms. Geraldine Ssali** that the funds for the renovation works would be available after closure of the **FY**.

While interfacing with the Committee, Mr. Everest Ahimbisibwe (Principal Assistant Secretary) MTIC, informed the Committee that he initiated a procurement process for renovation of office premises at an estimated cost price of **UGX 4,664,315,682**. He further informed the Committee that the form5 (Form for initiation of procurement) indicating an estimated contract price of **UGX 6,200,000,000** for the same procurement of renovation was later presented to him for signature. He informed the Committee that the variance in the estimated contract price was not familiar to him, prompting him to decline to sign the document. (play audio)

When tasked by the Committee to justify the origin of the **UGX 6,200,000,000**, Ms. Rose Mary Asiimwe (Senior Assistant Secretary, MTIC) **who signed** on the Form 5 **and therefore initiated the procurement** as a member of the user department with an estimated contract price of **UGX 6,200,000,000**; informed the Committee that, Mr. Tom Acwera (Head PDU) MTIC, at the time, had presented the same to her and requested that she appends her signature on the basis that Mr. Everest Ahimbisibwe (PAS) was "not available". **(Play audio...)**

Mr. Everest Ahimbisibwe (Principal Assistant Secretary) MTIC, informed the Committee that, when he later tried to access the Electronic Government Procurement System platform (EGP), he had been deactivated at the request of the accounting officer MTIC, Ms. Geraldine Ssali. **(See written submission Annex O)**

The Committee established that on **24th May 2022**, the PS MTIC authorized the initiation of procurement for renovation of property of Farmer's House for an estimated unit cost of **UGX 6,200,000,000**. **(See form 5 - Annex H)** When tasked to explain further, the PS MTIC, Ms. Geraldine Ssali informed the Committee that she was not in the Country at the time of initiation of the procurement process for renovation and only signed upon her return, at a later date. She informed the Committee that she trusted her technical team which should have carried out due diligence and therefore did not question the estimated contract price quoted on Form 5. **(Play Audio)**

Ms. Arinda Asha, Senior Structural Engineer, MoWT informed the Committee that on the **27th May 2022**, she received a call from Mr. Tom Acwera, Procurement Officer, MTIC requesting for necessary documentation to carry out the procurement for renovation of office premises. She shared the information and all documentation regarding the procurement for renovations at the initial estimated price of **UGX 4,664,315,682** via email to Mr. Tom Acwera. It is pertinent to note that Mr. Tom Acwera was present at the hearing and did not refute the information provided by Ms. Arinda Asha, and therefore rendering it factual. According to the submissions of Ms. Arinda Asha, that was the last time the MoWT was involved in the procurement process and they were only informed of existence of a signed contract later on.

On **30th May 2022**, a contracts committee meeting chaired by Mr. Cleopas Ndorere was held to consider the request for approval for repairs and renovation of offices at the estimated cost of UGX **6,200,000,000**. The contracts committee agreed with the evaluation committee that the method of procurement should be restricted domestic bidding.

During the hearing, the Committee established that a letter of invitation of bids was issued on **30th May 2022** to four companies; to wit; M/s Seyan Brothers and Company Ltd, Yan Jin Uganda Co Ltd, Ambitious Construction Ltd and Bresco Consultancy Services Ltd under Procurement **Reference No. MTIC/WORKS/ 2021-2022/00007**. (See Annex "P")

The Committee was astonished at the discovery that on the same day, **30th May 2023**, another procurement process for the same Renovation with the same dates for submission, closure and opening of bids was undertaken under the same **Procurement Reference No. MTIC/WORKS/2021-2022/00007** inviting three companies; to wit; Sarick Construction Ltd, Jarkes Consult Ltd and Silkal Engineering Ltd.

COMMITTEE OBSERVATIONS

(1) Availability of Funds

An Accounting Officer is mandated under the PPDA Act and Regulations to ensure availability of funds before initiating a procurement process. The Committee established that the PS MTIC confirmed the availability of funds by signing on the form 5 with an estimated cost of **UGX 6,200,000,000** yet the money available at the time was actually **UGX 5,000,000,000**. This is contrary to **section 26(f) of the PPDA Act, 2003** which provides that **'an Accounting Officer shall be responsible for certifying that the availability of funds to support the activities or disposal activities'**.

As if this was not enough, whereas it was the submission of the PS MTIC, Ms. Geraldine Ssali that she only appended her signature on the Form 5 upon return from abroad, at a later date (**play audio**), the Committee established that the date she appended besides her signature on the form 5, was **24th May 2022**, **the same date** on which Ms. Rosemary Asiimwe (SAS) and the Under Secretary signed on the **Form 5** initiating the procurement for renovation at an estimated contract price of **UGX 6,200,000,000 (See Annex H)**. This connotes to the fact that the PS, MTIC Ms. Geraldine Ssali lied to the Committee, in this regard.

Section 45 of the PFMA, Act 2015 mandates an Accounting Officer to control the regularity and proper utilization of Government funds. The Committee

therefore finds that the PS MTIC Ms. Geraldine Ssali is personally liable for the dubious and mysterious inflation of the estimated contract price from **UGX 4,664,315,682** to **UGX 6,200,000,000** without any formal or legal justification.

Further still **Regulation 7(b) of the PPDA (Contracts) Regulations, 2014** provides that;

“a procuring and disposing entity shall not issue a contract document, purchase order, or other communication in any form, conveying acceptance of a bid that binds a procuring and disposing entity to a contract with a provider, until the accounting officer confirms that the contract price is not higher than the market price established prior to the commencement of the procurement process.”

The Committee is dismayed that whereas the above elaborated provisions are coached in specific terms, the PS, MTIC Ms. Geraldine Ssali undertook a procurement process that bound the MTIC and therefore Government of Uganda to contract price that was higher than the market price established prior to the commencement of the procurement process by the MoWT. The PS, MTIC, Ms. Geraldine Ssali did not carry out any other market assessment prior to the award of contract and yet she only had UGX 5Bn available. This was irresponsible for an accounting officer and amounted to negligence of duty.

(2) Failure to adhere to the preliminary assessment, structural integrity reports and Bills of Quantities from the MoWT;

Under the Uganda Public Service Standing Orders, the procurement, utilization and disposal of goods and services in the Public Service (N-a), Standing Order 15 on works instructs the responsible officer to consult the ministry responsible for works before engaging in any works or related activities, in accordance with the law. The MoFPED issued Procurement Policy Book 2020; to wit it; the MoWT was listed as Competent Authority in executing civil works (See page 34). It is also the mandate of the MoWT to set standards and quality assurance in relation to engineering works, inter alia. The Committee observes that it is quite debilitating and devastating that the Preliminary Assessment Report, Structural

The Committee is further perplexed, that the MoWT which had quoted their BoQs at an estimated contract price of **UGX 4,664,315,682** was dropped from the entire procurement process for renovation and immediately the MTIC initiated a procurement for renovation at a contract price of **UGX 6,200,000,000** without any formal explanation whatsoever from MTIC.

(3) During the hearing Mr. Acwera Tom who was the head PDU and Mr. Ndorere Cleophas who was the chairperson contracts committee confirmed to the Committee that Ambitious Construction Company Ltd was the first company that was involved in the said procurement for renovation of office premises. When the Committee quizzed Mr. Acwera as to why Ambitious Construction Company Ltd did not take on the work, he informed the Committee that he made telephone calls to the managers of Ambitious Construction Company until they told him that were tired of 'our' calls – play audio. Both the evaluation and contract's committees conceded that they interfaced with both Ambitious Construction Ltd which was successful in the first process according to them but showed no interest in executing the works and then proceeded to start another procurement process which saw Sarick Construction Ltd as the successful bidder.

It is ironic to note that the documents provided by the MTIC on procurement for renovation, indicated that the two different procurements initiated for renovation under restricted domestic bidding with different sets of Companies/ Bidders, had the same procurement **reference number to wit; MTIC/WORKS/2021-2022/00007**. The Committee further established that the procurement plan had the same dates as detailed in the table below;

Procurement 1 for renovation PROC REF. MTIC/WORKS/2021-2022/00007	Procurement 2 for renovation. PROC REF MTIC/WORKS/2021-2022/00007	Invitation of bids	Bid Closing and Opening	Date of return of bids	Date of display	Date of removal
Yan Jin Uganda Co ltd	Sarick Construction Ltd	30 th May 2022	7 th June 2022	7 th June 2022	11 th June 2022	14 th June 2022
M/s Seyan Brothers and company ltd	Jarkes Consult Ltd					
Ambitious Construction ltd	Silk Engineering Ltd					
Bresco Consultancy services ltd						

Procurement 1 (Annex P2), procurement 2 (annex Q)

Two procurement processes happening at the same time, with the same reference number, for the purpose of renovation and all invited under the same procurement method is a clear indication that the procurement process for renovation was tainted with fraud therefore rendering it illegal and void ab initio.

The Black's law Dictionary 6th Edition defines fraud as ***"the intentional use of deceit, a trick or some dishonest means to deprive another of his/her/its money, property or a legal right"***.

In the case of **Fredrick Zaabwe Vs Orient Bank & Others SCCA No, 4 of 2006**, Court defined fraud to mean *".....a false representation of a matter of fact whether by words or by conduct, by false or misleading allegations or*

concealment of that which deceives and it is intended to deceive another so that he or she shall act upon it to his or her legal injury".

In **Makula International Ltd Vs. Cardinal Nsubuga, Civil Appeal No. 4 of 1981**, it was held that *"a court of law cannot sanction that which is illegal. Illegality once brought to the attention of court overrides all questions of pleadings, including any admissions made thereon. No court ought to enforce an illegal contract or allow itself to be made an instrument of enforcing obligations alleged to arise out of a contract or transaction which is illegal if the illegality is duly brought to the notice of the court."*

Further in the case of **Clear Channel Independent Uganda Ltd Vs Public Procurement and Disposal of Public Assets Authority, Misc. App. No. 380 of 2008**, Justice Yorokamu Bamwine described the effect of a nullity as *"if an act is void, then it is a nullity. It is not only bad, but incurably bad. There is no need for an order of the court to set it aside. It is automatically null and void without more ado, though it is sometimes convenient to have the court declare it to be so. And every proceeding which is founded on it is also bad and incurably bad. You cannot put something on nothing and expect it to stay there. It will collapse."*

Procurement and disposal activities are sequential processes; one cannot move to another stage of the processes without fulfilling the first one. The objective of the PPDA Act for all intents and purposes is to achieve fairness, transparency and value for money in procurement, among others.

From the expounded facts and the provisions of the law, the Committee is constrained to deduce that all the procurement processes that resulted into the on-going works of renovation at Farmer's House were irregular, illegal and a nullity.

The PS MTIC, Ms. Geraldine Ssali while appearing before the Committee unsuccessfully labored to justify the origin of the inflated estimated cost price of UGX 6.2bn on form 5, and informed the Committee that the same was a result of a pre-bid meeting between the MTIC and prospective bidders prior to the commencement of the procurement process. (Play audio)

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The Committee established, without a shadow of doubt that it was not possible that a pre-bid meeting can take place before a procurement process is initiated by the user department and availability of funds as estimated, confirmed by the Accounting Officer. The confession that a pre-bid meeting was carried out prior to the signature of Form 5/initiation of the procurement process for renovation, only confirms collusion and fraud between the purported best evaluated bidder and the MTIC. The PPDA Guidelines, 2014 under clause 51 detail the criteria for a pre-bid meeting.

(4) Choice of Method of Procurement for Renovation

Restricted Bidding is provided for under **Sec 82 of the PPDA, Act, 2003** as '*a procurement method where bids are obtained by direct invitation without open advertisement*'. The method is used to obtain competition and value for money to the extent possible, where the value or circumstances do not justify or permit the open bidding procedure.

The PPDA Guidelines, No.1 2014 provides under regulation 1.2 that ***"restricted domestic bidding or Restricted International Bidding shall be used if the estimated value of the works is greater than UGX 200,000,000 but does not exceed UGX 500,000,000.***

Despite the law having coached the threshold in strict terms as the word **"shall"** imputes; the contracts committee approved the use of restricted domestic bidding for renovation of Farmer's House at an estimated value of **UGX 6,200,000,000** which was over and above the threshold. This therefore is a clear indication of intentional dishonest or fraud.

Furthermore, the Best Evaluated Bidder was displayed on the MTIC notice board on the **11th June 2022** and it was removed on the **14th June 2022**. MTIC requested the clearance of the draft contract by the Solicitor General on **10th June 2022** and the same was approved on **14th June 2022**. (See Annex "R") and a contract was signed between the Ministry and the Contractor (Sarick Construction Ltd) on the **15th of June 2022**.

The Committee notes that the draft contract was sent to the Solicitor General for clearance before the best evaluated bidder (BEB) was displayed.

The BEB was displayed for only three days, the Solicitor General cleared the contract on the 3rd day of display and the contract was signed on the 4th day of display of the Best Evaluated Bidder (BEB).

Regulation 5 of the PPDA (Contracts) Regulations 2014 provides under **clause 5(1)** that *"a procuring and disposing entity **shall** not take any action on the contract award until the lapse of ten days after the date of display of the notice of the best evaluated bidder"*.

The essence of the display period is to enable the unsuccessful party in the bid process to appeal or rectify their bid documents. The requirement of display for 10 days is coached in specific terms.

Regulation 4 (d) of the PPDA (Contracts) Regulations 2014 further provides *"that a procuring and disposing entity shall not award a contract during a period of ten days from the date of the notice."*

The objective of the PPDA Act as enumerated from the long title is to formulate policies and regulate practices in respect of public procurement and disposal activities. **As Justice Mwendha rightly pointed out in Galleria Africa Ltd v. Uganda Electricity Distribution Company Ltd SCCA No. 8 of 2017** *"there is no way the PPDA Act can regulate practices in respect of public procurement and disposal of public assets unless the provisions are adhered to strictly to the letter. The provisions cannot be merely directory but mandatory"*.

(5) The Role of the Attorney General

On the 14th June 2022, Ms. Betty Adwono, acting for Solicitor General, cleared the draft contract for provision of repair and renovation of properties (office space at Farmer's House under Ref no. MTIC/WRKS/21-22/0007.

Article 119 of the 1995 Constitution provides for the Attorney General to be the principal adviser of the Government.

Article 119 (4) provides for the functions of the Attorney General.

(a) to give legal advice and legal services to the Government on any subject;

(b) to draw and peruse agreements, contracts, treaties, conventions and documents by whatever name called, to which the Government is a party or respect of which the Government has an interest;

The Committee observes that procurement is not an event but rather a process which should have informed the Attorney General's legal guidance in this regard. If the AG had examined the entire procurement process, he would have halted the signing of the contract since the irregularities in the procurement process were glaring.

3.5 Multiyear Expenditure Commitment

Section 23 of the PFMA (2015) provides for multiyear expenditure commitments as follows:

23. Multi-year expenditure commitments.

- (1) A vote shall not enter into a contract, transaction, or agreement that binds the Government to a financial commitment for more than one financial year or which results in a contingent liability, except where the financial commitment or contingent liability is authorised by Parliament.
- (2) Parliament may, in the annual budget, authorise a vote to make a multiyear expenditure commitment, and where Parliament authorizes, the annual budget shall indicate the commitment approved for the financial year and the approved multiyear commitments.
- (3) For avoidance of doubt, subsection (2) shall only apply where the multiyear commitment is consistent with the objectives of the Charter for Fiscal Responsibility and the Budget Framework Paper.
- (4) The Minister shall for every financial year submit to Parliament a report on the performance of the multiyear commitments made.

The Committee is of the considered opinion that the approval of the contract for a "contract price" of **UGX 6.2 Billion** against a budget of **UGX 5.0Bn** in FY 2021/22 was in contravention of **section 23 of the PFMA, 2015**. The provision prohibits a vote from entering into a contract, transaction, or agreement that

binds the Government to a financial commitment for more than one financial year or which results in a contingent liability, except where the financial commitment or contingent liability is authorized by Parliament. Such authorization was neither sought nor approved.

The Committee established that MTIC expenditure on renovation did not constitute the **Report of the Minister Responsible for Finance on multiyear expenditure for the FY 2021/22.**

3.6 Contract between MTIC and Sarick Construction Ltd

A contract is defined under **Section 10 of the Contract Act, 2010** as *"an agreement made with the free consent of parties with capacity to contract, for a lawful consideration and with a lawful object, with the intention to be legally bound"*.

A contract agreement was executed between MTIC and Sarick Construction Company Ltd for repairs and renovation of properties at Farmer's House for **UGX 6,063,319,346 (Uganda Shillings Six Billion Sixty-Three Million Three Hundred Nineteen Thousand Three Hundred Forty-Six Shillings only taxes inclusive)** on the 15th June 2022 under Procurement Reference NO: **MTIC/WORKS/2021-2022/00007.**

The Committee examined the contract and established the following;

i. A Performance Security was not provided

During the hearing, Eng. Byaruhanga Deo, the contracts manager, admitted to the Committee that the evaluation committee did not consider a performance security from Sarick Construction Company Ltd. (play audio). The Committee is of the considered opinion that the performance security was an integral part of the contract and went to the root of the contract. The term 'performance security' has been defined by the **Black's Law Dictionary** *"as an amount equal to the full contract amount, conditioned upon the faithful performance of the contract in accordance with the plans, specifications and conditions thereof."*

In other words, performance security is the promise by one to fulfill the obligations of another towards a third party in case the obligee defaults in performing the obligations or pay off the debt. Such a bond is solely for the protection of the State or the contracting body awarding the contract, as the case may be.

There was no surety that provided a performance guarantee that the Sarick Construction Company Ltd would effectively complete their work within the prescribed time and to the expected specifications. The Committee established that the performance guarantee was a fundamental condition of the contract, the breach of which would have rendered the contract voidable.

Clause GCC 61.1 of the contract was not adhered to. This particular provision provided for a performance security to have been a mandatory requirement.

ii. Advance Payment

On 20th June, 2022, the Director for Sarick Construction Company Ltd, acknowledged receipt of Ugx 4,800,000,000 from MTIC, of which **18%** was **VAT**. According to the contractor, the payments were made in two batches to wit UGX 1,818,995,803 and UGX 2,981,004,197. This was appx 80% of the contract sum paid to the contractor's account in Cairo Bank before commencement of works.

The Committee established from URA that the contractor has of 15th August 2023, more than one year after award of the contract and receipt of advance payment totaling to 4.8Bn, never remitted the VAT as required by law. (See Annex S)

Committee Observations:

The Committee observes that **Regulation 44 (3) of the PPDA (Contracts) Regulations 2014** restricts advance payments to the contract not to be more than 30% of the contract sum. It specifically provides that; 44(3) "procuring and disposing entity shall not make an advance payment exceeding thirty percent of the contract price".

The Committee established that this was an admeasurement contract based on the BoQs. 80% payment was contrary to clause GCC 60.3 and GCC 60.1 of the contract. (Refer to Part 3; section 8 of the special conditions of contract.

While appearing before the Committee, the Director of Sarick Construction Company Ltd, Mr. Samuel Okurut, stated that the Company did not have a bank guarantee by the time the MTIC advanced the UGX 4.8Bn for renovation to the Company Account in Cairo Bank, which was a legal requirement for the said funds to have been disbursed. However, the MTIC proceeded to advance the payment which he later used to secure a bank guarantee and submit the same in an irregular and retrospective manner contrary to the aforementioned PPDA, Regulations. (Play Audio)

iii. Non remittance of Value Added Tax by the contractor, M/s Sarick Construction Company Ltd.

Section 4 of the Value Added Tax Act, Cap. 349 provides that Value Added Tax, shall be charged on every taxable supply in Uganda made by a taxable person.

Section 39 (1) of the same Act is to the effect that where a person liable for tax has failed to remit the amount payable by him or her within the prescribed time, the Commissioner General may lock up and seal the business premises of that person; and thereafter the goods in those business premises shall be deemed to be attached and at the disposal of the Commissioner General.

Further still, **Section 62 of the Value Added Tax Act (1)** Where an offence is committed by a company, every person who at the time of the commission of the offence was a nominated officer, director, general manager, secretary or other similar officer of the company or was acting or purporting to act in that capacity, is deemed to have committed the offence.

In the case of **Kampala Nissan Uganda Ltd Vs URA, CA No.7 of 2009**, Justice Madrama held that "the use of the word "shall" makes the charging

of taxable supplies on the items mandatory.....the acts done in disobedience of the provision are generally null and void."

The Committee observes that the VAT Act which was enacted in Public interest and of which **section 4** is concluded in mandatory language, intends what is due in disobedience of it to be a nullity as a matter of public policy.

The Committee is of the considered opinion that taxpayers should not indulge in any form of tax evasion and/or other illegal practices that cause revenue leakages and should comply with their tax obligations as stipulated by the relevant law. This amounts to complying with all processes and procedures as stipulated by law and administratively to facilitate revenue collection.

iv. Progress of renovation works

The Committee undertook a site visit to the Locus in quo (Farmer's House, MTIC office Premises) on **3rd August 2023**. The Committee observed that renovations of two floors had been completed while works on two floors and the basement was still in progress.

Under General Condition of Contract 22.1 between MTIC and Sarick Construction Company Ltd, it was a condition that the intended completion date of works **shall** be one (1) year from contract signature. The Contract was signed on **15th June 2022** and works should have commenced within seven days.

In their submissions to the Committee, in May 2023, the contractor informed the Committee that he took possession of the site on 29th August, 2022 and commenced the works on 29th August 2022, and that 75% of the works had been completed by May 2023.

It is the Committee's considered opinion that the works done at the locus in quo so far by the contractor still has a considerable amount of works to do and cannot amount to 75% work done. The MTIC agreed that there has been delay, however, there has been no amendment to the contract to factor in delays. To make it worse, there was no performance security executed to protect the interest of Government.

Section 26(1) (j) of the PPDA, Act, 2003 mandates an accounting officer to ensure that the implementation of awarded contracts is in accordance with the terms and condition of the award.

The contract for procurement of laptops was awarded to Avalanche Investments Ltd for a contract price of **UGX 191,900,000, tax inclusive signed on 15th June 2022**. The PS MTIC, Ms. Geraldine Ssali explained that procurement of laptops was a related expenditure to renovation since the staff had to work from home during the renovation works.

The Committee further observes that the PS MTIC, Ms. Geraldine Ssali quoted **UGX200,000,000** for procurement of laptops, which leaves **UGX8,000,000** uncounted for since the contract price was **UGX 191,900,000, tax inclusive**. This further creates doubt as to authenticity of the work plan, which the PS MTIC Ms. Geraldine Ssali submitted to the Committee.

The contract for the procurement of office furniture was awarded to Footsteps Furniture Co. Ltd at a contract price of UGX 1.196 Bn signed on 15th June 2022. The PS MTIC, Ms. Geraldine Ssali, while appearing before the Committee

The PS MTIC, Ms. Geraldine Ssali, while appearing before the Committee

informed the Committee that though fully paid, the furniture has never been delivered to the MTIC premises under a "gentleman's agreement" that Foot Steps Furniture Co Ltd continues having possession the furniture as renovations are still under way. She further informed the Committee that her decision was based on "personal due diligence" which she carried out and found that that Foot Steps Furniture Co Ltd was a trustworthy Company which would not fail to deliver the furniture at any time the MTIC would require the delivery. Notwithstanding the fact that purchase of furniture was a diversion of funds from renovation, just like in the case of laptops, the Committee observes that under section 45 of the PFMA, 2015, an accounting officer shall, in respect of all resources and transactions of a vote, put in place effective systems of risk management, internal control and internal audit. Under the prevailing circumstances, the PS MTIC is grossly failing in her mandate when she paid for furniture worth UGX 1.196 Bn without ensuring that the furniture is delivered.

Delivery according to the **Sale of Goods of Act, 2018** is defined as voluntary transfer of possession from one person to another and includes an appropriation of goods to the contract that results in the property of the goods being transferred to the buyer. Further, under **section 2 of the same Act**, a contract of sale of goods is a contract by which a seller transfers or agrees to transfer the property in goods to a buyer for a money consideration called the price.

The Committee is of the considered opinion that there was no actual sale of goods yet consideration (contract price) was paid. Whereas the contract was an agreement of sale, it should have been an agreement to sale since it was conditional. The PS MTIC informed the Committee that there is no written contract as to the later delivery of goods between Footsteps Furniture Co. Ltd and MTIC. The fact that the PS MTIC has not endeavored to protect Government interests in this Contract is an exhibition of her contravention of several statutes including the PFMA, 2015, the Sale Goods Act, 2018, PPDA, Act and Regulations inter alia. The Committee finds this fact absurd.

3.9 Additional cash limits to UDC

Uganda Development Corporation (UDC) is subvention under the Ministry of Trade. While appearing before the Committee, the PS (MTIC) submitted that UDC requested for additional cash limits to cater for critical unfunded priorities and she therefore transferred UGX 1.16Bn, part of the UGX 8Bn for renovation to UDC. (**Annex U**)

Committee Observations:

The Committee observed the following;

UDC is a subvention and is budgeted for under Budget Item 263204, Transfers to other Govt. Units (Capital) whose funds are supposed to be transferred intact.

Section 45 (4) of the PFMA (2015) provides that *"Where an Accounting Officer receives a subvention on behalf of another entity, the Accounting Officer shall remit the subvention to the entity in accordance with the approved cash flow plan for the subvention"*.

In a loose minute dated 16th June, 2023, the Ag. Assistant Commissioner Planning MTIC informed the PS that during the FY 2022/23, the Ministry was unable to disburse all the funds due to UDC hence unreleased funds amounted to UGX 21,665,210,196. Owing to the shortfall, UDC required UgX.1.2Bn to settle critical obligations, upon which the PS. MTIC, Ms. Geraldine SSali instructed the Principal Accountant to Charge Renovation budget and transfer to UDC worth UGX 1.2Bn to cater for critical obligations in form of additional cash limits. See Annex (V).

The Committee observes that the PS (MTIC), Ms. Geraldine Ssali executed her mandate irregularly and in contravention of **section 45(4) of the PFMA, 2015**. UDC informed the Committee that they did not request for any cash limits and did not receive any.

The Committee was not availed with any written request for additional cash limits as alleged by the PS, MTIC, Ms. Geraldine Ssali. The Committee, however, received written memoranda from UDC to the effect that UDC officially requested PS-MTIC to transfer funds amounting to UGX 24.134Bn for UDC

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Development Project, Wage and Non-wage as per Annual Budget FY 2022/23 to which the Corporation was entitled as a subvention. On the face of it, the PS MTIC diverted monies from a different budget line to another which is contrary to section 79 of the PFMA, 2015. This finding is based on the following facts;

- i. The PS MTIC/Accounting Officer did not explain the circumstances under which funds had to be charged from renovation budget and not on Item 263204 Transfers to other Govt. Units (Capital).
- ii. Charging renovation was a desperate measure by PS-MTIC to fulfil UDC's request for release of its budget which amounts to diversion against section 79 of the PFMA, 2015.
- iii. Additional cash limits can only be provided by Ministry of Finance, Planning and Economic Development and not MTIC.

The Committee therefore observes that the accountability for UGX 1.2 Bn as part and parcel of the UGX 8 Billion for renovation, as part payment to UDC as a subvention was irregular.

3.10 Reconciliation of Journal to offset encumbrance UGX 85,210,752.

Reconciliation of Journal to offset encumbrance and over expenditure during **virement of UGX 1.3Bn was used to account for part of the 8Bn for Renovation.** According to the PS MTIC, this was done to restore the Ministry's overall budget and avoid over drawn and over encumbered budget lines.

The Committee was not convinced with the explanation since Journal entries to correct errors does not involve actual cash movement. Be that as it may, the expenditure should not have been charged on the funds for renovation as was the case.

3.11 MOU between MTIC and Uganda Property Holdings Ltd (UPHL)

In 2017, there was an MOU between MTIC and UPHL for payment of a user fee of UGX 4,000,000 per month. However, the MOU was reviewed on **16th March 2022** and the user fee revised upwards to **UGX11,800,000**. The new arrangement amounted to an increment of **UGX 7,800,000** and translates into

UGX141,600,000 annually despite the fact that Farmer's House is undergoing renovation solely at the cost of MTIC. This defeats understanding.

Suffice to note, there was a meeting on **21st June, 2022**, of all user departments (tenants) of farmer's house with the Office of the President which owns the building and Uganda Property Holdings Limited which manages the said farmers house. It was agreed in that meeting that a waiver of payment of user fees by MTIC should be considered due to the commitment that they had set towards the renovation of the building. This is questionable because the Ministry undertook to renovate a building with no financial benefit accruing to it.

Furthermore, the Committee established that the MTIC has user fee arrears totaling UGX 404,871,116 as at **June 2023** owed to Uganda Property Holdings Limited but the same has not been waived in consideration for the renovation. According to the budget performance report, in FY2018/19 MTIC budgeted for 120Mn but received 30 UGX million and they spent it all, FY 2019/20 budgeted for 120million and received the entire 120million and spent only 40 million, in FY 2020/21, they budgeted for 120 million and received the 120million and spent only 90million. In FY 2021/22, they did not budget for rent because they had requested and got a supplementary allocation. For all these financial years, the Ministry has been budgeting for rent. The Committee finds it marveling how the rent arrears accumulated to **UGX 404,871,116**. It is also pertinent to note that whereas MTIC consistently budgets for rent, the Ministry does not pay rent but rather a user fee to UPHL.

On interaction with UPHL, the Committee established that MTIC did not sign any MOU with Uganda Property Holdings in regard to **renovation** and therefore the funds underutilization for renovation cannot be recovered, by MTIC. It is still perceived as a white elephant as to whether the decision to renovate Farmer's House saved Government resources or not and to what extent.

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3.12 Transportation of items from Farmers House (Parliament Avenue) to Entebbe at UGX 570 Million

The Committee was informed that in order to facilitate repairs and renovations of properties at Farmer's House, it was necessary to shift some office items for safe custody before the works commenced. The Project Management Team requested for a quotation (RFQ) from the contractor (Sarick Construction Ltd) for moving office items by way of a variation to the contract upon which the contractor quoted **UGX 457,630,285. (see submission attached annex W)**

The quotation was rejected by the PS MTIC, Ms. Geraldine Ssali on the ground of being expensive and uncompetitive. The MTIC opted for use of internal/Ministry **resources of force account mechanism under section 95 of the PPDA, 2003.** The PS Ministry of Energy offered storage services at the Ministry of Energy and Mineral Development Petroleum Authority Offices in Entebbe at no cost.

Once the storage services were acquired, the Ministry embarked on another process of identifying transport services for shifting the items from Farmer's House to Entebbe.

The Contract Manager, Eng. Byaruhanga Deo informed the Committee that he opted to hand pick, with the knowledge and consent of the PS MTIC, Ms. Geraldine Ssali, a company he described, in his own words as **"green something located opposite Uganda Railways"** and that he did not have their contact, to transport the items from Farmer's House to Entebbe. **(Play Audio)**

The Committee, later established that the Company was known as "Green Car Hire Company" whose contact person confirmed that he had transported items for MTIC from Parliament Avenue to Entebbe.

The Contract Manager, Eng. Byaruhanga Deo further informed the Committee that he contracted services of transportation of office items from Farmer's House to Entebbe at a total cost of UGX 2,000,000 per trip and that at some instances he used his fuel card to withdraw cash and pay for the transport services.

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The Committee, further tasked the Contract Manager, Eng. Byaruhanga Deo to give the total amount of money withdrawn from his fuel card No. 196575 and card No. 00065533 for transport services to which he submitted that he had approximately spent UGX 80,000,000 to transport items from two floors out of the four floors planned for renovation, namely 5 and 6. This translates into 40 trips from the assumption of two million per trip.

The Committee, in trying to ascertain facts relating to these submissions above, established from Total Energies Uganda, that a total of **UGX 78,838,194**, which is quite close to his estimate, had been withdrawn from the aforementioned fuel cards from various Total Petrol stations. (See Annex X)

The Committee further queried as to how much money the Contract Manager, Eng. Byaruhanga Deo had at his disposal on fuel cards and as to who approved the deposit of the alleged sums of money on his fuel cards to which he informed the Committee that the PS, MTIC Ms. Geraldine Ssali had authorised the deposits. He also informed the Committee that in some instances he paid cash to service providers for transport services, which prompted the Committee to ascertain the entire amount spent in cash.

The Committee, established that a total of **UGX 138,755,000** was advanced to **Eng. Deo Byaruhanga** for facilitation of movement of items from Farmer's House to Entebbe in addition to the funds remitted on his two fuel cards; **No. 196575 and card No. 00065533** for the same purpose. **This brings the total amount of funds advanced to and personally spent by the Engineer for transport related services to UGX 217,593,194.**

The Committee was privy to a few internal Memos in which Eng. Deo requested the PS MTIC, Ms. Geraldine Ssali to approve cash advances for transport related activities amounting to **UGX 107,550,000** which further augments the fact that the irregular payment and expenditure of Government resources was being done under the authorization and watchful eye of the PS MTIC Ms. Geraldine Ssali.

(See table below)

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- "Ssali" (with a checkmark)
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DATE	ITEM	AMOUNT REQUESTED FOR
24 th Oct 2022	Moving items from 5 th floor	UGX 27, 550,000
10 th Jan 2023	Moving items from 4 th floor	UGX 39,450,000
16 th Aug 2022	Moving items to Entebbe	UGX 31,750,000
30 th Aug 2022	Payment to Green CAR Hire for loading, offloading and car hire	UGX 8,800,000
TOTAL	TRANSPORT	UGX 107,550,000

When tasked to explain how such large amounts of money could have been advanced to the project manager to undertake various transport related procurements without following any procurement procedures, and how she intended to account for the said monies, the PS, MTIC Ms. Geraldine Ssali stated that **“ Deo is going to account for it, it is persona, because if I put money on your account, you have to bring back the accountability to me. Every accountability here, when I give my officers money, I expect them to come and account back” – (Play audio).**

The Committee further established that UGX 570,939,000 was spent by the PS MTIC Ms. Geraldine Ssali on transport related expenditure as follow;

Name/Item	PURPOSE	AMOUNT(UGX)
Contract Manager,	Transport related procurements	138,755,000
Contracts Committee/ Contracts Management Committee	Facilitation for staff of MTIC	47,748,000
Police	Allowances at Entebbe	19,295,000
Board of Survey	Facilitation for Board of Survey exercise	23,550,000

MTN Uganda	Data bundles for staff working during renovation of building	24,000,000
Fuel Expenditure	Fuel for moving items from Farmer's House to Entebbe	68,360,000
Facilitation on site	Purchase of packaging boxes, facilitation on site and purchase of aluminum locks on ground floor offices, facilitation of shifting library material, engraving laptops, assessment of viability of farmer's House additional Floor	84,537,000
Electronic document and records management system(EDRMS)	Facilitation for sorting records for scanning, facilitation for dispatching out going mails, purchase of fumigation gel for records boxes, lunch and teas.	158,155,000
Other activities	Miscellaneous	6,539,000
GRAND TOTAL		570,939,000

Observations:

The Committee observes that the PS, MTIC Ms. Geradine Ssali admitted to having advanced government funds to the personal accounts of her officers for procurement of public services and expected them to account back to her personally. The Committee is constrained to deduce that the PS, and

accounting officer MTIC, Ms. Geraldine Ssali acted in ignorance of the provisions of the Public Finance Management Act, 2015 and the Public Procurement and Disposal of Public Assets Act, 2003, specifically, sections 45, and 26 respectively. In consideration of the fact that during the hearing Eng. Byaruhanga Deo informed the Committee that he used micro procurement as a method to procure the said companies to transport documents from Farmer's House to Entebbe. **The Public Procurement and Disposal of Public Assets Guidelines, 2014** provides for the threshold of micro procurement as a procurement method. **Regulation 1.4 of the said Regulation** provides that **"Micro Procurement shall be used if the estimated value does not exceed UGX 10,000,000."** The Committee established that Micro Procurement is provided for under **Section 86** of the PPDA, Act 2003 which states that;

(1)" Micro procurement is a procurement method which shall be used for very low value procurement requirements.

(2) Micro procurement shall be used to achieve efficient and timely procurement where the value does not justify a competitive procedure."

During the hearing Eng. Byaruhanga Deo admitted that he had spent about Ugx 80,000,000/- for transporting items from only two floors from Kampala to Entebbe using the micro procurement method. He also confessed to have procured MTN data bundles worth 24 Million an amount over and above the UGX 10,000,000 threshold for micro procurement and yet he did not find it necessary to use micro procurement method.

In consideration of the funds spent, there was a clear deviation from the provisions of the aforementioned laws on the threshold for use in micro Procurement by the MTIC. The procedural steps for micro procurement are elucidated in annex 3 of the PPDA Guidelines, 2014 to the effect that the User Department initiates the procurement and the PDU obtains three quotations and awards a contract to the best evaluated bidder and issues a local purchase order, upon which the User Department manages the contract. The contract manager went on a fluoric of his own with ambition to spend when he

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Be that as it may, a contract manager should not be involved in procurement but rather in the execution of the contract. Eng. Deo Byaruhanga, therefore, should not have been involved in the procurement of any services for the renovation works since he was the contract manager. The mandate for such procurements is initiated by way of Local Purchase Order (LPO) by the PDU.

The Committee further observes that there was irregular duty facilitation allowance payment contrary to those approved by the Ministry of Public Service. Whereas the daily approved rate for duty facilitation allowance is UGX 160,000, it was established by the Committee that between the month of August 2022 and March 2023, a Records Officer received a total of **UGX 92,975,000** in cash advances as facilitation to carry out activities related to record management during the renovation. The said services should have ideally been provided in line with her duties as an employee of MTIC or tendered out since these included scanning records, packaging and sorting documents and fumigation of records boxes, inter alia.

Contrary to the accountability in regards to the ~~process~~ of scanning documents to a tune of **UGX 158,155,000**, the Committee established that the MTIC was given two scanners by the Ministry of ICT, and therefore no procurement of

given two scanners by the Ministry of ICT, and therefore no procurement of

scanners was done but rather an exaggerated facilitation of packaging, sorting records and scanning for MTIC staff.

The Committee observed that the MTIC moved documents to Entebbe to sort and scan them yet they could have done this at Farmers House. Further, since the Ministry is implementing the electronic document system, the expenditure was not necessary.

The Committee finds that shifting documents from Farmer's House to Entebbe for only purposes of sorting and scanning was a well thought out, orchestrated, planned fraudulent activity to enable the staff of MTIC "enjoy a cash bonanza".

Furthermore, given the fact that the **UGX 570,939,000** so far spent on transport related activities was only expended for two floors, namely 5 and 6, the Committee noted that the figure could triple since floors 2,3 and 4 are yet to be renovated. On a conservative estimation, this would amount to at least **1.5 Billion** after transporting, sorting and scanning documents from the subsequent floors.

4.0 Other Emerging issues

The Committee was privy to a communication from the PSST to the PS MTIC, Ms. Geraldine Ssali informing her of the audit queries which had been noted by the Internal Auditor General for the year ended June 2022 to wit, the MTIC for which she is an accounting officer was described as **"needs improvement"**. Further the PSST noted that the description by the Internal Auditor General imputes deficiencies in governance, risk management and control processes. He also noted that there were unsupported expenditures worth 8.6Bn and required the PS MTIC, Ms. Geraldine Ssali to respond not later than **24th November 2022**. By this communication, the PSST noted with concern the lapses in accountability by the PS, MTIC, Ms. Geraldine Ssali which she has seemingly not labored to correct.

During the hearing, the Committee was brought to speed about the work methods of the PS MTIC. That an Office Attendant, Mr. Tom Opio was used by

the PS MTIC during the procurement process for renovation works. During the hearing, Mr. Tom Opio, denied on oath, ever being involved in any procurement process at MTIC or even having access to the (EGP). The Committee wrote to the Accountant General to verify if indeed Mr. Tom Opio had access to the EGP specifically for purposes of procurement at the MTIC. It was established that Mr. Tom Opio (Office Attendant) indeed, has access to the EGP as a procurement Officer and Disposal Unit User with the Authorization of the Accounting Officer and Ps MTIC, Ms. Geraldine Ssali. (See Annex Y.)

When the PS MTIC, Ms. Geraldine Ssali was tasked to explain the monies that Mr. Tom Opio received as a Member of the contracts Committee, the PS stated that he was co-opted by the Contracts committee to help them with the procurement, a decision which was, in the opinion of the PS, MTIC, Ms. Geraldine Ssali, competent.

It was established that the draft contract for renovation works at Farmer's House was witnessed by Mr. Mutegeki David (Legal Officer, MTIC). The Committee was astounded that there actually exists a head of Legal Services at MTIC, Ms. Sandra Anena who submitted to the Committee that the PS prefers the services of Mr. Mutegeki David, an officer. This was evident during the hearings where in, Mr. Mutegeki David always interjected on issues that seemed alien to him.

Further still, during the hearings, the Committee was informed that monies worth **UGX 362,316,812** was withdrawn from seven fuel cards belonging to three individuals, namely; the Senior Accountant, Mr. Nelson Balyejusa, the Principal Assistant Secretary, Mr. Ahimbisibwe Everest and the Senior Assistant Secretary, Ms. Rosemary Asiimwe between May 2021 and December 2022, as follows;

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42

Cash withdrawals from fuel cards by various officers

Name	Card No	Title	Amount Withdrawn
Asiimwe rose	162244	SAS	19,548,420
Nelson Balyejusa	63820	PAS	41,500,000
Nelson Balyejusa	77888	PAS	69,150,000
Nelson Balyejusa	151774	PAS	100,640,000
Sub total			211,290,000
Everest Ahimbisibwe	118869	PAS	58,000,000
Everest Ahimbisibwe	92113	PAS	25,000,000
Everest Ahimbisibwe	151776	PAS	48,478,392
Sub total			131,478,392
Grand total			362,316,812

The aforementioned officers denied knowledge and ownership of the said fuel cards. When tasked by the Committee to ascertain the origin, validity and ownership of the fuel cards, the former transport officer Mr. Kalule Daniel failed to provide evidence that the said fuel cards belonged to the afore mentioned individuals. While appearing before the Committee, Total Energies confirmed that they were instructed by the then Transport Officer, Mr. Kalule Daniel, to issue the said fuel cards.

The Committee observed that the fuel cards did not belong to the aforementioned officers but utilized as a conduit for fraud by the Transport Officer, Mr. Kalule Daniel.

5.0 GENERAL OBSERVATIONS AND RECOMMENDATIONS

In her defense for undertaking a procurement process in haste, resulting into irregular and misapplication of the law, the PS, MTIC, Ms. Geraldine Ssali stated that the MTIC was time barred in view of **section 17(1)** which renders every appropriation by Parliament of no effect and effectively expired at the close of the financial year for which it is made. Having joined the Ministry in November 2021, the PS, in her wisdom, worked with panic just to ensure that money is spent before the closure of the financial year on **30th June 2022**.

The Committee notes that the PS, MTIC, Ms. Geraldine Ssali did not address herself to **section 17(2) and section 17(3) of the PFMA (2015)**, which

provisions avail a solution for monies appropriated but which may expire at the closure of the financial year. **Section 17(2)** provides that a vote that does not expend money that was appropriated to the vote for the financial year shall at the close of the financial year, **repay the money to the Consolidated Fund.**

According to **section 17 (3) of the PFMA**, a vote that repays money under subsection (2) shall revise its annual work plan, procurement plan and recruitment plan to take into account the unexpended money and the Minister responsible for the vote shall submit, as part of the budget for the preceding year, the revised work plan, procurement plan and recruitment plan to the Minister.

In line with the above provisions, the Committee finds that if indeed the PS, MTIC, Ms. Geraldine Ssali was interested in saving Government funds, then she should have allowed the law to take its course and the monies revert back to the Consolidated Fund. This would enable better planning in the next Financial Year.

The fact that the PS instead rushed to ensure spending, only resulted into flouted processes and loss of Government funds as was established by the Committee.

According to the MTIC, there was insufficient time to complete the procurement in time before closer of FY 2021/22 using open domestic bidding, the contracts Committee decided to use restricted bidding method in accordance with sub regulation (6), (7) (8) and (9) for circumstances relating to procurements.

OFFENSES

Section 79 of the Public Finance Management Act, 2015 provides for Offences as follows;

(1) A person commits an offence if that person, without lawful authority under this Act or any other Act—

(e) being an Accounting Officer, without reasonable excuse fails to comply with any requirement of this Act or fails to execute duties and functions imposed on him or her under this Act;

(m) incurs unauthorized expenditures or makes unauthorized commitments;

(q) diverts Government funds to unauthorized activities.

Section 79(2) provides that;

(2) A person who commits an offence under this section shall on conviction be liable to a fine not exceeding five hundred currency points, or a term of imprisonment not exceeding four years, or both.

Offences under the PPDA, Act, 2003.

Section 94 of the PPDA, Act provides for suspension of providers as follows.

94. Suspension of providers.

(1) The Authority may on the recommendation of a procuring and disposing entity or after investigations on its own initiative, suspend a provider from engaging in any public procurement or disposal process for a period determined by the Authority, where—

(a) the provider breaches the Code of Ethics of providers;

(d) the provider is convicted of a corrupt practice or a fraudulent practice under this Act;

(e) the provider fails to substantially perform the obligations specified in the contract;

(g) the provider is found to have faulted on the obligations specified under the law.

95. Offences and penalties.

(1) A person commits an offence who—

(c) contrary to this Act, interferes with or exerts undue influence on any officer or employee of the Authority or a procuring and disposing entity in the

performance of his or her functions or in the exercise of his or her power under this Act;

(d) connives or colludes to commit a corrupt practice or a fraudulent practice;

(e) obstructs or hinders a person carrying out a duty or function or exercising a power under this Act;

(h) cause loss of public funds or public assets as a result of negligence, in the implementation of this Act; or

and on conviction is liable to a fine of not less than two hundred and fifty currency points but not exceeding one thousand currency points or to a term of imprisonment not exceeding three years or both.

According to section 95(1) (1a) an accounting officer, a member of the Contracts Committee, a member of the evaluation committee, an employee of the Authority or of a procuring and disposing entity, who—

(a) connives or colludes to commit a corrupt practice or a fraudulent practice during a procurement or disposal process; and

(b) engages in a corrupt practice or a fraudulent practice during a procurement or disposal process, commits an offence and is liable on conviction to a fine not less than two hundred and fifty currency points but not exceeding one thousand currency points or to imprisonment not exceeding five years, or both.

(1b) An Accounting Officer who signs a contract contrary to—

(a) section 26 (2), commits an offence and is liable on conviction to a fine not exceeding one thousand currency points or to imprisonment not exceeding five years, or both; and (b) section 26 (5), commits an offence and is liable on conviction to a fine not exceeding one thousand currency points or to imprisonment not exceeding five years, or both and in addition to the fine, may be ordered by court to make a refund of an amount equivalent to the difference in price between the price paid for the supplies, services or works and the market price.

(1c) Where it is proved that a provider is involved in a fraudulent practice in any procurement proceeding— (a) the provider shall be disqualified by the Contracts Committee from the procurement proceeding; and (b) the Contracts Committee shall recommend to the Authority to suspend the provider.

(1d) Where a provider is suspended under section 94, and there is an existing contract between the provider and the procuring and disposing entity, the contract shall be voidable at the option of the procuring and disposing entity.

(1e) Notwithstanding subsections (1c) and (1d), a procuring and disposing entity may seek any other legal remedy available, against the provider.

It is the finding of the Committee that the PS, MTIC, Ms. Geraldine Ssali grossly contravened sections 26, 94 and 95 of the PPDA Act, 2003. In view of the above provisions, the Committee observes that the PPDA Authority should exercise its mandate under the PPDA Act and Regulations in reference to the Contract between MTIC and Sarick Construction Ltd.

The Committee observes that article 164(2) of the 1995 Constitution provides a remedy for irregular utilization of public funds to the effect that any person holding a political or public office who directs or concurs in the use of public funds contrary to existing instructions shall be accountable for any loss arising from that use and shall be required to make good the loss even if he or she has ceased to hold that office. The

6.0 RECOMMENDATIONS

The Committee recommends that;

1. The former accounting officer MTIC, Ms. Grace Adong Choda, be investigated by the Inspectorate of Government and the DPP with a view of prosecution under sections 11 and 20 of the Anti-Corruption Act, 2009 for initiating a request for supplementary budget worth 8 Billion for rent

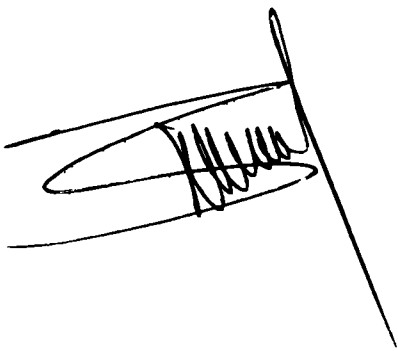
- of new office premises at Kingdom Kampala by MTIC; based on personal conviction and sentiments that Farmer's House was dilapidated and unfit for occupancy in contravention of sections 45 and 79 of the PFMA, 2015;
2. The PSST exercises his authority under section 11(2) g) of the PFMA, 2015 to withdraw the appointment and designation of Ms. Geraldine Ssali as an Accounting Officer for MTIC in view of her failure to control the regularity and proper use of money appropriated to the vote in regard to the procurement of renovation works in contravention of section 26(1)(f), 26(1) (fa), 26(1) j), 26(2) b) of the PPDA, Act, 2003 and section 45 of the PFMA, 2015 inter alia;
 3. The office of the Attorney General and the office of the Auditor General should cause a special investigation and reconciliation of accounts to be carried out between MTIC and Sarick Construction Ltd with a view of establishing actual payments due to the contractor to avoid further gross financial loss to Government and unnecessary litigation due to the fact that whereas the contract price for renovation works amounted to **UGX 6,063,319,346**, Sarick Construction Ltd expected to have been paid up to **UGX 8,428,500,00** by April 2023.
 4. The Public Procurement and Disposal of Public Assets Authority carries out an investigation under sections 26, 94 and 95 of the PPDA, Act, 2003, on the procurement process that resulted into the award of the renovation works at Farmer's House to Sarick Construction Company Ltd with a view to enabling the amendment or cancellation of the contract in the interest of Government;
 5. Sarick Construction Company Ltd be held accountable under sections 4, 39(1) and 62 of the Value Added Tax Act, Cap.349 for non-remittance of taxes and Uganda Revenue Authority should claim the unremitted taxes and undertake its mandate under section 62 of the VAT Act, Cap. 349 to enforce collection where necessary;
 6. The DPP causes an investigation of Mr. Tom Opio (Office Attendant (MTIC) with a view of prosecution for the offense of perjury under section 96 of the Penal Code Act, Cap.120 and he should be removed from the EGP system.

7. Mr. Daniel Kalule (Transport Officer, MTIC) be investigated with a view of prosecution by the DPP under section 20 of the Anti-Corruption Act, 2009 for facilitating the creation of ghost fuel cards, that resulted into the loss of government funds amounting to **UGX 362,316,812** between 21st May 2021 and December 2022;
8. A forensic audit be conducted by the Auditor General on the expenditure of funds amounting to **UGX 570,939,000** by MTIC on transport related expenses during the renovation works at Farmer's House with a view of compelling the culpable public officers to refund the monies expended to them irregularly.
9. The DPP causes an investigation into the conduct of Eng. Byaruhanga Deo as a contract manager with the view of prosecution for under section 11 of the Anti-Corruption Act, 2009, inter alia.
10. A special investigation under section 50 of the Anti-Corruption Act, 2009 be ensued by the DPP on the fuel expenditures from fuel cards designated to Eng. Deo Byaruhanga;
11. The DPP causes an investigation on all the members of the contract and evaluation committees in the procurement for renovation works with the view of prosecution for negligence of duty and causing financial loss pursuant to section 33 of the Anti-Corruption Act, 2009.
12. Ms. Asiimwe Rosemary be investigated with view of prosecution by the DPP for initiating a fraudulent, irregular and alien procurement for an estimated contract price of 6.2Bn and further for carrying out unlawful orders contrary to the Roles, Obligations and Conduct of a public officer under public standing order (F-a)10.
13. Mr. Mutegeki David be investigated with a view of prosecution by the DPP under section 20 of the Anti-Corruption Act, 2009 for his role as a legal officer in advising an irregular procurement process;
14. The PS, MTIC Ms. Geraldine Ssali be investigated with a view of prosecution by the DPP for offenses committed under section 79 of the PFMA, 2015, negligence of duty provided for under sections 26 of the PPDA Act 2003 and 45 of the PFMA, 2015, offenses committed under section 95 of the PPDA, 2003, disobedience of statutory duty under

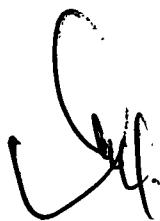
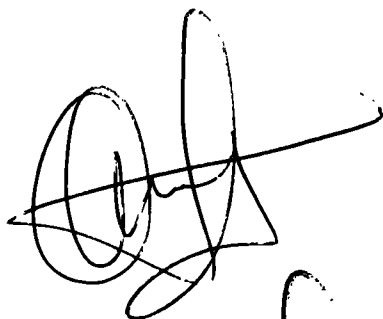
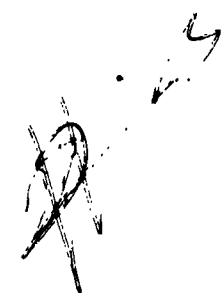
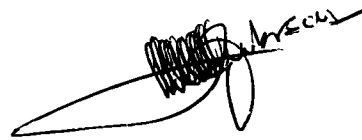
section 116 the Penal Code Act, Cap.120, abuse of office and causing financial loss to Government under sections 11 and 20 of the Anti-Corruption Act, 2009 among other offenses as the DPP may deem fit.

15. Government should finalize and undertake deliberate measures to implement the strategic plan of relocating all Government Ministries, Departments and Agencies to Bwebajja, as a means of decreasing Government expenditure through rent of office premises.

16. Accounting Officers should desist from undertaking expenditures that exhibit lack of appreciation of accounting laws, regulations and procedures that require strict adherence while dealing with Public Funds.



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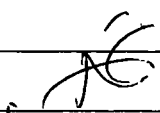
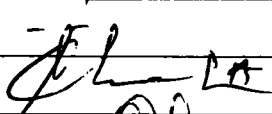

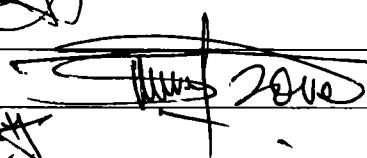
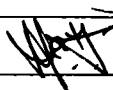





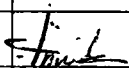


**REPORT OF THE SECTORAL COMMITTEE ON TOURISM, TRADE AND
INDUSTRY ON THE INVESTIGATIONS INTO THE UTILIZATION OF A
SUPPLEMENTARY BUDGET FOR THE FY 2021/22 TO THE MINISTRY OF
TRADE, INDUSTRY AND CO-OPERATIVES**

NO.	NAME	PARTY	Signature
1.	Hon. Mwine Mpaka Rwamirama	NRM	
2.	Hon. Catherine Lamwaka	NRM	
3.	Hon. Afidra Ronald Olema	NRM	
4.	Hon. Aleper Margaret Aachilla	NRM	
5.	Hon. Atukwasa Rita	INDPT	
6.	Hon. Amooti Bright Tom	NRM	
7.	Hon. Awor Betty Engola	NRM	
8.	Hon. Edakasi Alfred Elalu- Olale	NRM	
9.	Hon. Gafabusa Richard Muhumuza	NRM	
10.	Hon. Isabirye, David Aga	FDC	
11.	Hon. Lukyamuzi Kalwanga, David	NUP	
12.	Hon. Kayemba, Geoffrey Ssolo	NUP	
13.	Hon. Kemirembe Pauline Kyaka	NRM	
14.	Hon. Kirabo Agnes	NRM	
15.	Hon. Koluo Joseph Andrew	INDEP	
16.	Hon. Mbwatekamwa Gaffa	NRM	
17.	Hon. Mushemeza Elijah Dickens	INDEP	

Timah

[Signature]

18.	Hon. Nayebele Sylvia	NRM	
19.	Hon. Odero Godfrey Were	INDEP	
20.	Hon. Okello Geoffrey Charles	DP	
21.	Hon. Osoru Mourine	NRM	
22.	Hon. Ssimbwa Fred	NUP	
23.	Hon. Wakayima Hannington	NUP	
24.	Hon. Kato Muhammad	NRM	
25.	Hon. Lutaaya Geoffrey	NUP	
26.	Hon. Olobo James	NRM	
27.	Hon. Kamugo Pamela Nadiyo	NRM	
28.	Hon. Namukuta Brenda	NRM	
29.	Hon. Avako Melsa Naima Gule	NRM	
30.	Hon. Awich Jane	NRM	
31.	Hon. Kaala Kevin Ojinga	NRM	
32.	Hon. Kinobere Herbert	NRM	
33.	Hon. Kirumira Hassan	NRM	
34.	Hon. Byakatonda Abdulhu	INDPT	
35.	Gen. Wilson Mbasu Mbadi	UPDF	
36.	Hon. Businge Harriet Mugenyi	NRM	
37.	Hon. Ogwal, Cecilia Atim	FDC	
38.	Hon. Mwijukye Francis	FDC	
39.	Hon. Ssentayi Mohamad	NRM	
40.	Hon. Apio Otuko Eunice	UPC	
41.	Hon. Avuko Melsa Naima		



Annex A

TELEGRAMS: "MINTRAH"
TELEPHONES: PS 256 313 121 230 256 313 230

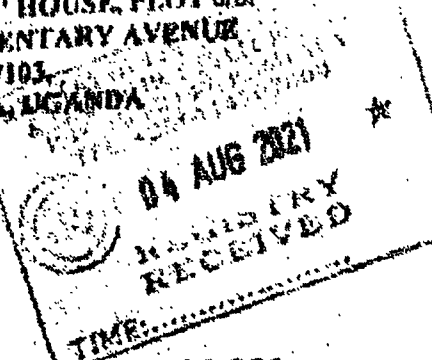
General 256 313 121 230
Fax 256 313 121 230
Email: mintra@mtc.co.ug
Website: www.mtc.co.ug
IN ANY CORRESPONDENCE ON
THIS SUBJECT, PLEASE QUOTE: ADM. 00/107/01 - THE REPUBLIC OF UGANDA



MINISTRY OF TRADE, INDUSTRY
AND CO-OPERATIVES,
FARMERS' HOUSE, PLOT 6/8,
PARLIAMENTARY AVENUE
P.O. BOX 7103,
KAMPALA, UGANDA

4th August, 2021

The Permanent Secretary/Secretary to the Treasury
Ministry of Finance, Planning and Economic Development
Kampala



**REQUEST FOR SUPPLEMENTARY BUDGET OF UGX 54,500,000,000
(UGANDA SHILLINGS FIFTY-FOUR BILLION FIVE HUNDRED MILLION ONLY)
TO CATER FOR THE NEWLY APPOINTED MINISTERS AND OTHER
PRESSING NEEDS**

The Ministry received new Ministers, however the Ministry's current fleet has grown old due to wear and thus urgently needs to provide sound Transport to facilitate their movement to facilitate their official duties including other pressing needs are as given below;

S/N	Key deliverable Outputs	Amount (Ugx Bn)
1	Procurement of seven (5) Motor Vehicle	2.8
2	Relocation of Office to new Office premises.	8.0
3	Support for scaling up value addition through the Rural Industrial Development Programme (RIDP)	8.2
4	Support for establishment of Strong Cooperatives Organization	13.2
5	Reimbursement of funds for the projects affected by the directive to support the transportation of sugarcane to Atiak Sugar Factory.	22.0
6	Manufacturing Programme Secretariat Support	0.3

The purpose of this letter is to request for a supplementary budget of Ugx 54,500,000,000 (Uganda shillings fifty-four billion five hundred million only) to cater for the newly appointed ministers and other pressing requirements for the vote. The details are attached for ease of reference.


Grace Adong Choda
For PERMANENT SECRETARY

Buy Uganda Build Uganda (BUBU)

TELEGRAMS: "MINTRADE"
TELEPHONES: PS +256-312 324 230, +256-414 230 916,
General +256-312 324 000,
Email: ps@mtic.go.ug, mintrade@mtic.go.ug
Website: www.mtic.go.ug

IN ANY CORRESPONDENCE ON
THIS SUBJECT. PLEASE QUOTE NO.

ADM 86/93/01

THE REPUBLIC OF UGANDA



MINISTRY OF TRADE, INDUSTRY
AND CO-OPERATIVES,
FARMERS' HOUSE, PLOT 6/8,
PARLIAMENTARY AVENUE
P.O. BOX 7103,
KAMPALA, UGANDA

22ND June 2021

Annex B

The Permanent Secretary
Ministry of Lands, Housing and Urban Development
KAMPALA

**OFFICE SPACE FOR THE MINISTRY OF TRADE, INDUSTRY AND
COOPERATIVES (MTIC)**

The above subject matter refers.

Ministry of Trade, Industry and Cooperatives has been housed at Farmers' House, Parliamentary Avenue Plot No 6/8 since it was created.

Overtime, the number of Departments and staff have grown due to restructuring in order to meet public demand for changing public services. As a result the staff can no longer fit within the available space even when it is shared. In addition, new Ministers have since been appointed and subsequently sworn in and are ready to start work.

Notwithstanding the above, the building is very old and with very few sanitary facilities which are obsolete. The lift is in disuse, obsolete and no longer serviceable. All these conditions pose safety and health risks to the lives of public servants occupying the building and it is contrary to the requirements of the Occupational Safety and Health Act No. 9 of 2006 and the Regulations there under.

For the reasons stated above, the Ministry is proposing to relocate to other suitable premises within the city as we wait for the Government to finalize the plan of relocating Government Ministries to Bwebabajja.

The purpose of this letter, therefore, is to request you to assign the Chief Government Valuer and any other relevant officer(s) to assist in assessing the current status of the building, space requirements as well as proposed premises to enable us take a decision.

I look forward to your usual cooperation.

Grace Adong Choda
Ag. PERMANENT SECRETARY

- c.c. Hon. Minister of Trade, Industry and cooperatives
- c.c. Hon. Minister of Finance, Planning and Economic Development
- c.c. Hon. Minister of State for Trade
- c.c. Hon. Minister of State for Industry
- c.c. Hon. Minister of State for Cooperatives
- c.c. The Permanent Secretary/Secretary to the Treasury, Ministry of Finance, Planning and Economic Development, Kampala

Buy Uganda Build Uganda (BUBU)

Amnea
X(a)

Email: mihud@mihud.co.ug
Telephones: General: 041 432931/3
Hon. Minister Direct: 041 43253871
Hon. Minister of State (Land): 041 42931090
Hon. Minister of State (Housing): 041 43349265
Hon. Minister of State (Urban Development): 041 423638
Permanent Secretary: 041 43230879
Under Secretary: 041 43236359
Fax: 041 43230891

THE REPUBLIC OF UGANDA

Annex C
Uganda
Vision 2040

MINISTRY OF LANDS, HOUSING
AND URBAN DEVELOPMENT
P.O. BOX 7096
KAMPALA, UGANDA

In any correspondence on
this subject please quote No. VAL/274/292/01

16th July 2021

The Ag. Permanent Secretary,
Ministry of Trade, Industry, and Co-operatives,
P.O Box 7103,
Kampala. Uganda

DAS/Ft
Study and lease
with HPP on
this
27/7/21



RE: VALUATION OF PROPOSED OFFICE SPACES FOR MINISTRY OF TRADE, INDUSTRY, AND COOPERATIVES.

[Office space at Kingdom Kampala located on Plots 31A-35A and 37A-39A Nile Avenue]

1.0 Instructions:

Your letter Ref: ADM 86/93/01 dated 22nd June 2021 in line with the subject matter refers. You therein requested the Chief Government Valuer to carry out a valuation of the proposed office spaces with a view of advising you on their current market rent.

Further reference is made to your subsequent letter Ref: ADM 86/93/01 dated July 6, 2021, specifying the space requirements of approximately 3,000m² and confirming the two properties in which the space has been identified i.e., Kingdom Kampala on Plot 31-35-37-39 Nile Avenue and King Square Building Plot 9 Portal Avenue Kampala.

The premises were duly inspected, valuation is complete, and we now report as hereunder: -

2.0 Basis Of Valuation:

This valuation has been based on **Market Rent**; defined as "the estimated amount for which an interest in real property should be leased on the valuation date between a willing lessor and a willing lessee on appropriate lease terms in an arm's length transaction, after proper marketing and where the parties had each acted knowledgeably, prudently and without compulsion". (IVS, 2020)

3.0 Date of Inspection:

The subject premises were inspected on 7th July 2021 by our officers; Mr. Andrew Nyumba (Ag. Assistant Commissioner Valuation), Mr. Jude Mulindwa, and Mr. Derrick Ainamani (both Government Valuers)

4.0 Location:

The demised premises are situated on the 8th floor and part of the 1st floor of the 13-storey purpose-built commercial block also known as Kingdom Kampala Mall, comprised in Plot Nos 31A-35A & 37A-39A Nile Avenue, Kampala City.

5.0 Ownership:

We were made to understand that M/S Kingdom Kampala Limited of P.O BOX 2344, Kampala is the landlord of the subject property.

6.0 General Description:

The demised premises comprise purpose-built modern open floor plan office space to the 8th and part of the 1st floor of the 13 storey newly constructed office/commercial block. The neighborhood is predominantly developed with similar multi-storey office and commercial buildings such as Crested Towers, Garden City, Oasis Mall, UBC TV Headquarters, and Parliament, among others. The open floor plan space is to be partitioned by the tenant to their desired specifications.

6.1 Construction:

- Ceiling: Suspended acoustic panels throughout save for suspended gypsum to the reception areas.
- Walls: Reinforced concrete columns and beams with concrete block wall-in-fills; externally partly fair-faced, partly rendered and painted, internally plastered, and painted. Wet areas are clad with ceramic tiles to the dado level.
- Windows: Top-hung double-glazed aluminum casements.
- Doors: Heavy-duty paneled timber to the washrooms, flush door to the emergency exit.
- Floor: Over-site concrete slab finished with ceramic tiles throughout save for basement floor with terrazzo floor finish.

6.2 Accommodation:

Part of the 1st Floor;

- 1No. Open floor plan working area.
- Gents section comprising of 3No. WCs, 4No. Urinal Stalls, 4No. Wash hand basins, 2No. Wall-mounted mirrors and 1No. Hand dryer.
- Ladies section comprising of 4No. WCs, 4No. Wash Hand Basins, 2No. Wall-mounted mirrors and 1No. Hand dryer. *(Note that the standard facilities are shared by the entire floor)*
- 1No. PWD's WC.

8th Floor;

- 1No. Open floor plan working area.
- Dedicated gents section comprising of 3No. WCs, 4No. Urinal Stalls, 4No. Wash hand basins, 2No. Wall-mounted mirrors and 1No. Hand dryer.
- Dedicated ladies section comprising of 4No. WCs, 4No. Wash Hand Basins, 2No. Wall-mounted mirrors and 1No. Hand dryer.
- 1No. PWD's WC.

6.3 Net Lettable Area:

Part of the 1st Floor..... approx 996.69 Square meters
Eight Floor.....approx 2,003.31 Square meters
Total.....approx 3000.00 Square meters



THE REPUBLIC OF UGANDA

OFFICE OF THE PRESIDENT

PARLIAMENT BUILDING P.O.BOX 7168 KAMPALA. TELEPHONES: 254881/8, 343934, 343928, 343943, 233717, 344026, 230048, FAX: 235459/256143
Email: secretary@op.go.ug, Website: www.offceofthepresident.go.ug

ADM/96/276/02

July 19, 2021

The Ag. Permanent Secretary
Ministry of Trade, Industry and Cooperatives
KAMPALA

PRES/FA

Handle this

Adhika

27/7/21



OFFICE SPACE FOR THE MINISTRY OF TRADE, INDUSTRY AND COOPERATIVES

Reference is made to your letter ADM 86/93/01 dated 8th July 2021 and addressed to the Secretary, Office of the President in regard to the above captioned matter.

Whereas I appreciate the need to acquire new office space for your Ministry, it is critical that, at the time of submitting a request for permission to acquire new office space, the following should be clarified upon:

1. **The proposed rent charges:** These should be within the standard government rates for renting office premises as advised by the Chief Government Valuer in the Ministry of Lands, Housing and Urban Development. The sponsoring MDA should also confirm that the proposed rent is available in their approved Budget.
2. **Adequacy of office space:** All staff in the Ministry should be seated comfortably. This can be confirmed by cross-checking the list of staff against a sitting layout. Some senior officers are entitled to self-contained offices; therefore confirmation regarding the same should be verified.
3. **Parking space:** The statutory requirement for parking is usually 40 square meters per car. Hence there is need to reference the total area and determine adequacy of parking provided at the premises.
4. **Ambience of the facility:** This includes lighting, ventilation, acoustics (sound/noise) as well as the ergonomics (design of equipment and furniture for suitability of office operation) of the space. These need to be verified by the technical Ministry and confirmed as appropriate before decisions are taken.
5. **Sanitary facilities:** These should be well segregated and other ancillary facilities should be provided.
6. **Statutory approvals:** These should be well granted to the proprietor by Local Authorities before occupation and may include Occupation permit as well as Certificate of Registration as Office space.
7. **Optimal use of space:** To avoid extravagancy leading to high expenditure on rent, there is need to verify space against government standards for office space.

The purpose of this communication therefore, is to bring to your attention the above mentioned criterion followed by this Office to inform a no objection to acquire rented office space.


Emmanuel Walani

FOR: SECRETARY, OFFICE OF THE PRESIDENT

6.4 Condition:

Although no specific structural survey was undertaken, the property is newly constructed and appears to be in an excellent structural and decorative condition.

6.5 Services:

The premises are within the Central Business District of Kampala and therefore enjoy all the modern socio-economic amenities and administrative infrastructure that service the city.

Specific services include;

- Executive fully serviced standard open floor plan office space.
- 6No. High-speed lift cabs from the ground floor upwards and 4No. High-speed lift cabs to the basement.
- Dedicated washrooms for people with disabilities (PWD's) on each floor.
- 24- Hour general security and surveillance
- 180No. CCTV Surveillance Cameras and a Control room with 16No. Flat Televisions.
- Smoke and Fire Detection systems.
- Provision for installation of Air conditioners
- Three-way wall trunking cables with power, internet, and telephone lines
- 3No. Wall Mounted firefighting horse reels and 3No. portable extinguishers on each floor
- 3No. 550KVA backup generators, with a diesel fuel tank with a capacity of 40,000 liters
- 200,000-liter reservoir water tanks.
- 100No. Dedicated parking slots
- 3No. Fire escape staircases on each floor
- 1No. Step type escalator on the ground floor Automated Access Control and Regulation System
- Building Management System

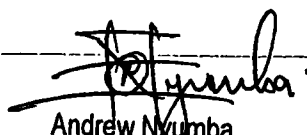
7.0 Remarks:

- The subject premises are recently built and fully functional offering good quality ultra-modern office space.
- The premises are located within the Central Business District that is predominantly characterized by well-established high standard commercial and office buildings. They are within proximity to other Government Departments and agencies.
- The floor areas are available on an exclusive basis to the occupiers but exclude standard building facilities and shared circulation areas. Standard building facilities are those parts of a building providing shared or common facilities that typically do not change over time, including for example stairs, escalators, lifts/elevators, and motor rooms, toilets, cleaners' cupboards, plant rooms, fire escape areas, and maintenance rooms.
- The COVID-19 pandemic and lockdown measures put in place have immensely disrupted business activity in Uganda and across the Globe. A substantially altered economic outlook has seen several businesses and corporate organizations downsizing, pushing for rent reductions, or vacating premises to occupy cheaper options. Landlords may adopt more aggressive measures like rent-free periods and rent reductions to attract or maintain tenants. This has been reflected in the decline of rental values during the first post lockdown and is anticipated to continue declining during and after this period.

8.0 Valuation:

Having considered the relevant factors affecting the rental property market in Kampala City Centre with reference to the subject premises and their immediate neighborhood, it is our considered opinion that the Market Rent of the office space on the 8th Floor and part of the 1st floor of Kingdom Kampala located on Plot 31A-35A and 37A-39A Nile Avenue, Kampala City measuring approximately 3,000m² is in the sum of UGX. 225,847,275/= (Uganda Shillings Two Hundred Twenty-Five Million Eight Hundred Forty-Seven Thousand Two Hundred Seventy-Five Only) per month V.A.T exclusive broken down as follows; -

Headline Rent.....	UGX. 181,389,150/=
Service Charge.....	UGX. 26,674,875/=
Parking Slots (100No.).....	UGX. 17,783,250/=
Total.....	UGX. 225,847,275/=



Andrew Nyumba
For: PERMANENT SECRETARY

Annex E

TELEGRAMS "MINTRAH"
TELEPHONES PS 456-112 456-113 456-114 456-115

General Enquiries 456-112 456-113
Email: ps@mintra.gov.ug, maintra@mintra.gov.ug
Website: www.mintra.gov.ug
IN ANY CORRESPONDENCE ON THIS SUBJECT PLEASE QUOTE REF. ADM. 00/10701



THE OFFICE OF THE SECRETARY

MINISTRY OF TRADE, INDUSTRY
AND CO-OPERATIVES,
FARMERS' HOUSE, PLOT 5/3,
PARLIAMENTARY AVENUE
P.O. BOX 7103,
KAMPALA, UGANDA

04 AUG 2021

RECEIVED

TIME:

4th August, 2021

The Permanent Secretary/Secretary to the Treasury
Ministry of Finance, Planning and Economic Development
Kampala

**REQUEST FOR SUPPLEMENTARY BUDGET OF UGX 54,500,000,000
(UGANDA SHILLINGS FIFTY-FOUR BILLION FIVE HUNDRED MILLION ONLY)
TO CATER FOR THE NEWLY APPOINTED MINISTERS AND OTHER
PRESSING NEEDS**

The Ministry received new Ministers, however the Ministry's current fleet has grown old due to wear and thus urgently needs to provide sound Transport to facilitate their movement to facilitate their official duties including other pressing needs are as given below:

S/n	Key deliverable Outputs	Amount (Ugx Bn)
1	Procurement of seven (5) Motor Vehicle	2.8
2	Relocation of Office to new Office premises.	8.0
3	Support for scaling up value addition through the Rural Industrial Development Programme (RIDP)	8.2
4	Support for establishment of Strong Cooperatives Organization	13.2
5	Reimbursement of funds for the projects affected by the directive to support the transportation of sugarcane to Atiak Sugar Factory.	22.0
6	Manufacturing Programme Secretarial Support	0.3
		54.5

The purpose of this letter is to request for a supplementary budget of Ugx 54,500,000,000 (Uganda shillings fifty-four billion five hundred million only) to cater for the newly appointed ministers and other pressing requirements for the vote. The details are attached for ease of reference.


Grace Adong Choda
For PERMANENT SECRETARY

Buy Uganda Build Uganda (BUBU)

Annex F



MINISTRY OF TRADE, INDUSTRY AND
COOPERATIVES
FARMERS' HOUSE PLOT 6/4,
PARLIAMENTARY AVENUE,
P.O. BOX 4241, KAMPALA, UGANDA

RECEIVED
12.11.2021
10:00 AM
TIME: 10:00 AM

Minister of Trade, Industry and Cooperatives
Secretary to the Treasury
Ministry of Finance, Planning &
Economic Development
Kampala

**RE: VIREMENT OF 5,000,000,000/= FROM RENT TO RENOVATION OF THE
MINISTRY PREMISES (OFFICES) IN THE BUDGET FY 2021/2022 UNDER VOTE
015- MINISTRY OF TRADE, INDUSTRY AND COOPERATIVES.**

The Ministry of Trade, Industry and Cooperatives has received supplementary work UGX. 5,000,000,000/= (Five Billion Shillings) which was meant for rent. The objective of the problem to resolve is basically accommodation

however, due to the dilapidated state of the Ministry Offices at the Government of Uganda owned Farmer's House and also recognizing that we are only paying a small and affordable service charge to Uganda Property Holdings Ltd, it would be more financially viable for the Ministry to stay in its traditional home since the building has always been the traditional home of the cooperators in Uganda.

Following a successful and positive report on the structural integrity of the building by the Ministry of works, management saw it fit and more financially viable to take up the renovation. This would both increase the value of the building for years to come to the benefit of government and also save tax payers' money by avoiding rent.

The purpose of this letter therefore is to request you to allow us make a virement of UGX. 5,000,000,000/= (Five Billion Shillings) from rent to do renovation of the Ministry premises (Offices).

Geraldine Ssali

PERMANENT SECRETARY

Annex G

Email : ramathan.ggcobi@uganda.gov.ug
Website : www.uganda.gov.ug
Plot No. 2-8 Apollo Kaggwa Road
In any correspondence on
This subject please quote No.

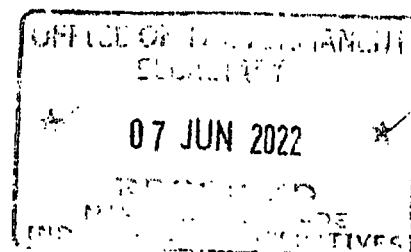


Economic Development,
P.O. Box 8147
Kampala, Uganda

ISS 57/256/01

2nd June, 2022

The Permanent Secretary
Ministry of Trade, Industry and Cooperatives,
KAMPALA



VIREMENT OF USHS.5,000,000,000/= FROM RENT TO RENOVATION OF THE MINISTRY PREMISES (OFFICES) IN THE BUDGET FY2021/22 UNDER VOTE-015-MINISTRY OF TRADE, INDUSTRY AND COOPERATIVES.

I acknowledge receipt of your letter Ref: ADM 59/01 dated 20th May, 2022 on the above subject.

We take note of your proposal to use the above provision of **UShs.5bn** to facilitate improvement of office accommodation for staff instead of rent new office space.

We also note that your request does not satisfy the requirement of virement, under Section 22(2) of the PFMA (as amended) 2015 which stipulates that virement should not be more than 10% of the money allocated for an item or activity of a vote where the virement is from one item or activity to another.

Given that renovation of the existing Government offices at Farmer's House is more cost-effective in the long run, pursuant to Section 14, Subsection 7 of the Public Finance Management Regulations, 2016, this is therefore to authorize you to change your work plan to enable you to utilize the above funds for renovation of the Ministry's premises as requested.

Ramathan Ggcobi
PERMANENT SECRETARY/ SECRETARY TO THE TREASURY

Annex H

Email : ramathan.ggcobi@uganda.gov.ug
ramathan.ggcobi@uganda.gov.ug
Website : www.uganda.gov.ug
Plot No. 2-8 Apollo Kaggwa Road
In any correspondence on
This subject please quote No.

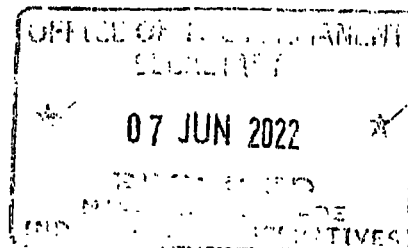


Economic Development,
P.O. Box 8147
Kampala, Uganda

ISS 57/256/01

2nd June, 2022

The Permanent Secretary
Ministry of Trade, Industry and Cooperatives,
KAMPALA



VIREMENT OF USHS.5,000,000,000/= FROM RENT TO RENOVATION OF THE MINISTRY PREMISES (OFFICES) IN THE BUDGET FY2021/22 UNDER VOTE-015-MINISTRY OF TRADE, INDUSTRY AND COOPERATIVES.

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Ramathan Ggcobi

PERMANENT SECRETARY/ SECRETARY TO THE TREASURY

Details relating to the Procurement						
Item No.	Description (Attach specifications, terms of reference or scope of works)	Quantity	Unit of Measure	Estimated Unit Cost	Market price of the procurement	
1-	Renovation of Properties (office space at farmers house plots Parliamentary Avenue	1		6,200,000.00	6,200,000.00	
				Currency: <u>UGX</u>		
				Estimated Total Cost:	6,200,000.00	

(2) **Confirmation of request**
(Head of user department)

Name: Asimite Asanak
Signature: Asimite
Title: SAS
Date: 7/4/15 3:22

Things Done
JAN 1
US / FEB 15
24 / 05 / 2022

Availability of funds to be confirmed prior to approval by Accounting Officer:

Availability of funds to be confirmed prior to approval by Accounting Officer:				
Vote/head No	Programme		Item	Balance remaining
		Sub-programme		
015	01	01.903	223003	6,200,000,000

(3) Confirmation of funding and approval to procure
(Accounting Officer)

Name: GERALDINE SSAL
 Signature: Gdi: 24/05/2022
 Title: PERMANENT SECRETARY

Annex i.

Annex K

DETAILED UTILIZATION OF UGX 8BN FOR FY 2021/22 AND FY 2022/23

No.	Strategic Objectives	Outputs	Performance Indicators	Target	Quantity X Estimated Unit Cost	Total (UGX)	Comments
1	To Improve, and create a healthy and conducive working Environment for the Ministry of Trade, Industry and Cooperatives	Office renovated and refurbished Plumbing System renovated	No of Office Rooms renovated and refurbished		4,800,000,000	4,800,000,000	5 th Flor and 6 th Floor completed Work on 3 rd and 4 th floor on going.
2	To facilitate Ministry Staff, work off-station during phased renovation.	38 Laptops procured	No of Laptops procured.		1X200,000,000	200,000,000	Ministry Staff were facilitated to work from home during Renovation.
3	To improve the working environment	Furniture procured	No of various pieces procured		1x1,196,016,140	1,196,016,140	Pieces of Furniture supplied and delivered.
4	CONTRA funding for Critical Unfunded priorities.	Uganda Development Corporation staff motivated	Number of staff paid their emoluments		1x1,164,604,108	1,164,604,108	UDC requested for additional cash limits.
5	Reconciliation journal to offset over encumbrance and over	To remove over expenditure and over encumbrance	To restore the Ministry's overall		1 X 85,210,752	85,210,752	Journals were Reconciled.

Red.

	expenditure during virement of UGX1.3Bn		budget and avoid overdrawn and over encumbered budget lines.				
7	Renovation Related Activities	Facilitation of staff, procurement of carriage materials during the renovation exercise	To enable to create an empty office space for renovation	Various activities - Scanning of records. - Board of survey for off- boarding of Assets. - Security & storage of New materials. - EDRMS project facilitation (in sorting of documents, scanning, storage etc) - Transportati- on of furniture, disassembl- ing(Handling)	1 X 570,939,000	570,939,000	Space was created to enable renovation take place
	Total					8,016,770,000	

Telephone General :0414-320101-9
Hon. Minister :0414-235730/255028
Hon. Minister Of State (Works) :0414-349487
Hon. Minister Of State (Transport) :0414-320026
Permanent Secretary :0414-259139/322
Fax :0414-236369



Trade
Ministry Of Works And Transport
Plot 57-59 Jinja Road
P.O. Box 7174
Kampala - UGANDA

Email; mwot@works.go.ug
website: www.works.go.ug
In any correspondence on this subject
please quote No.

ADM 87/149/01

Annex L

23rd November, 2021.

The Permanent Secretary,
Ministry of Trade, Industry and Co-operatives
P.O Box 7103,
KAMPALA.

VIABILITY OF FARMERS HOUSE BUILDING TO ACCOMMODATE ANOTHER FLOOR

This please is in response to your letter referenced ADM 126/01 and dated 1st November, 2021 wherein you requested development of Bills of Quantities and a Structural Integrity Report to facilitate renovations of Farmers House which your Ministry wishes to undertake.

We had earlier constituted a team to provide technical guidance with regards to compliance with standards for office premises your Ministry wished to rent (letter attached).

The same team will further guide you on determining the structural prowess of the building and cost estimates for its renovation.

Please avail them the necessary documentation and facilitation to enable them undertake the assignment.

Arch. Edward Ssimbwa

For: **PERMANENT SECRETARY**

Copy to : Nominated Officers

Telephone: General :0414-320101-9
Hon. Minister :0414-235730/255028
Hon. Minister Of State (Works) :0414-349487
Hon. Minister Of State (Transport) :0414-320026
Permanent Secretary :0414-259139/322
Fax :0414-236369

Email: mwot@works.go.ug
website: www.works.go.ug

In any correspondence on this subject
please quote No.



Grade:
Ministry Of Works And Transport
Plot 57-59 Jinja Road
P.O. Box 7174
Kampala - UGANDA

ADM 87/149/01

4th August, 2021

The Permanent Secretary,
Ministry of Trade, Industries and Co-operatives,
P.O. Box 7103
KAMPALA



OFFICE SPACE FOR THE MINISTRY OF TRADE, INDUSTRY AND COOPERATIVES

This please is in response to your letter referenced ADM 136/186/01 and dated 28th July, 2021 wherein you requested for technical guidance with regards to compliance with standards for office premises your Ministry wants to rent.

The purpose of this communication is to nominate the following officers to render the service as requested;

- | | | |
|------------------------|---|---------------|
| 1. Eng. Jude Kidega | - Assistant Commissioner Electrical Engineering | - 0772-712574 |
| 2. Mr. Michael Wateya | - Senior Quantity Surveyor | - 0782-184864 |
| 3. Arch. Andrew Nsamba | - Senior Architect | - 0777-693486 |
| 4. Ms. Asha Arinda | - Senior Structural Engineer | - 0782-311550 |

Please avail them the necessary documentation and facilitation to enable them undertake the assignment.

Arch. Edward Ssimbwa

For. **PERMANENT SECRETARY**

Copy to : Nominated Officers

**REPORT FOR PARLIAMENTARY COMMITTEE ON TOURISM, TRADED AND
INDUSTRY REGARDING RENOVATION OF OFFICES FOR MINISTRY OF TRADE,
INDUSTRY AND COOPERATIVES AT FARMERS HOUSE.**

Date: 8th May 2023

1.0 Introduction

On the 1st November 2021 Ministry of Trade, Industry and Cooperatives (MoTIC), requested for technical assistance from the Ministry of Works and Transport (MoWT) regarding renovation of their offices at farmers house (**Annex 1**). In addition they also wanted to determine the feasibility of adding another floor after structural integrity tests are carried out on the same building. In our response we guided that an earlier-on nominated team that handling the assessment for office space for rent handles this assignment as well (**Annex2**). This team handle the assignment and made submission which was acknowledged by MoTIC vide letter in **annex 3**. The drawings and BoQs are herewith attached (**Annex 4**). Letter in annex 3 indicated the need for MoWT to assist in procurement to which MoWT responded positively vide letter in **annex 5** indicating that the 6weeks duration was insufficient and this would require at least 3months. However, there was change of mind and procurement was handled by MoTIC (**Annex 6**).

2.0 MoWT Activities

2.1 The Ministry prepared Building Assessment Report, Structural Integrity Assessment Report (handled by Makerere University- CEDAT), As-Built and proposed Architectural Drawings (with few modifications), and Bills of Quantities (BoQs) to be used by MoTIC to procure a works contractor: Initially engineering estimate was UGX 3,136,120,159 but this was revised upwards to UGX 4,664,315,682 (**Annex4**).

2.2 Tender assistance was initially to be handled with the involvement of MoWT (**Annex 6**), and was involved at an early stages of procurement (provided technical guidance for initiating procurement on the e-gp system) but this changed along the way and they were not engaged thereafter.

2.3 Construction supervision was also to be handled by the same technical team (**Annex 7**), and the team attended one meeting. However this also changed along the way and they were never involved in supervision of works thereafter.

3.0 Challenges

3.1 The tender assistance that never fully engaged the technical team, was a concern on the capacity of the selected contractor.

3.2 Team's inability to continue with works supervision because of contractual inconsistencies exhibited by contractor. For instance, the performance and advance guarantees were never provided an aspect that is contrary to the PPDA laws and regulations.

4.0 Recommendation

4.1 Adherence to the PPDA laws and regulations should be fully supported by the entity.

Trade - 1

TELEGRAMS: "MINTRADE"
TELEPHONES: PS+256-312 324 230,+256-414 230 916,
General +256-312 324 000,
Email: ps@mtic.go.ug, mintrade@mtic.go.ug
Website: www.mtic.go.ug



THE REPUBLIC OF UGANDA

MINISTRY OF TRADE, INDUSTRY
AND CO-OPERATIVES,
FARMERS' HOUSE, PLOT 6/8,
PARLIAMENTARY AVENUE
P.O. BOX 7103,
KAMPALA, UGANDA

IN ANY CORRESPONDENCE ON
THIS SUBJECT, PLEASE QUOTE NO. ADM 126/01

1st November, 2021

✓ The Permanent Secretary,
Ministry of Works and Transport,
Kampala.

Att: Commissioner/Public Structures

**REQUEST TO ASSESS THE VIABILITY OF FARMERS HOUSE BUILDING TO
ACCOMMODATE ANOTHER FLOOR**

Reference is made to the letter by the Secretary, Office of the President to you of Ref: ADM 9/97/01 dated 25th October, 2021, recommending that your Ministry (the Department of Public Structures), together with Uganda Property Holdings Ltd, develop Bills of Quantities (BOQs) to facilitate renovations of Farmers House which the Ministry of Trade, Industry and Cooperatives wishes to undertake.

The Ministry of Trade, Industry and Cooperatives is not only desirous of undertaking corrective measures of defects identified, but to also add another floor in order to be able to get adequate accommodation for all its staff.

In that regard, beside the BOQs for renovations, I would also like to request that a Structural Integrity Report (SIR) be produced with a view to establishing whether the building in its current state is capable of accommodating an additional floor particularly on 4th floor.

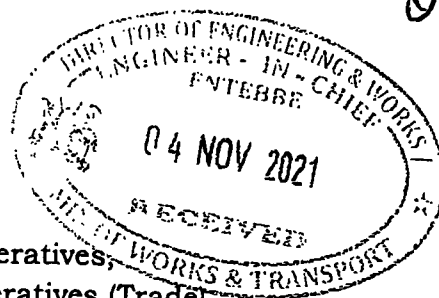
Gpali

Geraldine Ssali

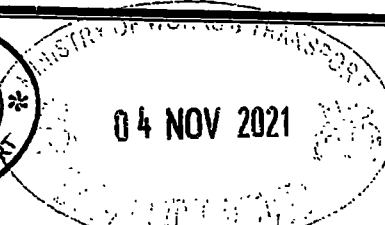
PERMANENT SECRETARY

C.C : The Secretary, Office of the President

- : Hon.Minister, Ministry of Trade, Industry and Cooperatives,
- : Hon.Minister of State for Trade, Industry and Cooperatives (Trade)
- : Hon.Minister of State for Trade, Industry and Cooperatives (Industry)
- : Hon.Minister of State for Trade, Industry and Cooperatives (Cooperatives)
- : The Managing Director, Uganda Property Holdings Ltd



Buy Uganda Build Uganda (BUBU)



TICS
=
For your
timely a
DE
of

Annex N



TELEGRAMS: "MINTRADE"
TELEPHONES: 0414-314000; 0414- 230916
Fax: 347286
E-mail: mintrade@mtic.go.ug, ps@mtic.go.ug THE REPUBLIC OF UGANDA
Website: www.mtic.go.ug
IN ANY CORRESPONDENCE ON
THIS SUBJECT PLEASE QUOTE NO. ADM 126/01

MINISTRY OF TRADE, INDUSTRY AND
COOPERATIVES,
FARMERS' HOUSE PLOT 6/8,
PARLIAMENTARY AVENUE
P.O. BOX 7103, KAMPALA, UGANDA

May 16, 2022

Permanent Secretary
Ministry of Works & Transport
P.O. Box 7174
Kampala

**DELEGATION OF PROCUREMENT OF RENOVATION WORKS FOR
MINISTRY OF TRADE, INDUSTRY COOPERATIVES (MTIC)**

Reference is made to the above subject matter.

You will recall that in my Letter referenced ADM 126/ 01 dated 1 November 2021, I requested our assistance in developing Bills of Quantities (BoQs) and Structural Integrity Report to facilitate the renovations of offices and possibility of addition of a floor on Farmers House.

I wish to report with appreciation that the team has completed part of the task assigned to them- development of the detailed BoQs for renovations. We are now ready to proceed with the implementation phase beginning with the procurement of a potential contractor.

However, this is a technical area and currently I do not have a strong Procurement and Disposal Unit due to staffing challenges. I may not be able to procure the works within the remaining time to the end of the financial year.

Accordingly, and in accordance with Section 39 (b) (i) of the Public Procurement and Disposal of Public Assets Act, 2003 as amended, I am delegating you the procurement of renovation works for MTIC Offices at Farmers' House to carry it out on my behalf. The total cost of the renovation works is estimated at UGX: 3,136,120,159/(Uganda Shillings Three billion one hundred thirty six million one hundred twenty thousand one hundred fifty nine only).

Please find herewith attached the Assessment Report, as built Architectural Plans, BoQs and the Standard Specifications for Building Works as developed by your staff.



Geraldine Ssali

PERMANENT SECRETARY

Copy to: Hon. Minister, Ministry of Trade, Industry & Cooperatives

she rejected it. She insisted that I do it. When I insisted she subtly abused me that she thought that I knew what I was doing as a senior person.

9. Knowing that she would start calling me if I did not send it for fear of being branded a saboteur (because this had been the practice since she joined the Ministry), I sent her an email at 10:02pm on 11 May 2022, after reflecting on it containing various options that could be used. I shared this email with the Clerk as well.

10. On May 16, 2022 she called me and asked to draft a letter for her signature delegating the procurement to her colleague PS/MoW&T. Letter dated same day was done and dispatched and copy is already provided. I followed the reply myself.

11. A reply was given on 19 May, 2022 giving conditions and terms. It too raised the issue of time frames. A copy has also been shared with the Committee already. When the reply came, I started hearing claims that I could have worked with the H/PDU of MoW&T to give an unfavourable response in order to fail the process since I was one of those people who were for renting.

12. I was later instructed to initiate a procurement for the same. I initiated it on the Electronic Government Procurement(eGP) Portal which is an online platform which had recently been introduced in the Ministry. I did this on the basis of the BOQs as presented by MoW&T team of UGX. 3,136,120,159 (Uganda Shillings Three billion one hundred thirty six million one hundred twenty thousand one hundred fifty nine only) having gone all the scrutiny it needed.

13. This is the last time I interacted with this procurement as the officer who had coordinated all the preparations with the MoW&T team. I made an effort to find out from the procurement officer then-Tom Acwera (he has since retired) about the progress of the procurement were since time was running out.

14. Mr. Acwera informed me that it was proceeding and that even PS herself had provided him a list of companies which she wanted him to use and that she was closely following the procurement. When he told me that I sensed something was going on. I did not follow up again.

Ambitious construction was invited by Ministry of trade, industry and cooperative through procurement department restricted bidding subject of procurement. repairs and renovation of offices space at farmer's house parliamentary avenue. Procurement reference No. MTIC/WORKS/2021-2011/00007 received on 1st June 2022 (Appendix A is the attached received tender document fully stamped)

Within the bid document lay a restricted Invitation to bid letter date 30th may 2022 to selected companies including

- 1) M/s Seyan Brothers and Company Uganda Limited
- 2) M/s Yan jian Uganda Company Limited
- 3) M/s Ambitious Construction Company Ltd
- 4) M/s Bresco Consultancy and Construction Services Limited

***Note: - Sarrick contractors ltd. Was not part of the restricted invited companies**

The inviataion to bid also included procurement plan schedule for the tender as follows here below

Activity	Date
(a) Issue letter of invitation to bid	30 th May,2022
(b) Pre-bid meeting/ Site visits where applicable	N/A
(c) Bid closing date	7 th June,2022
(d) Bid opening date	7 th June,2022
(e) Evaluation process	13 th June,2022
(f) Display and communication of best evaluated bidder notice	(Within 5 working days from Contracts Committee award)
(g) Contract Signature	(After expiry of at least 10 working days from display of the best evaluated bidder notice and where applicable the Attorney General's approval)

Ambitious construction company ltd submitted the tender on 7th June 2022 and was the only bidder who submitted and received by ministry on time based on the tender guidelines.

The submitted tender Amounts was worth UGX 6,156,360,870/=, I am sure and confident that Ambitious construction company met all the requirements and it's a class A construction company within the country who was very much interested in the execution of the project works.

Since were the only bidder who submitted the document on time, we were told by the receiver of the document that the opening will be closed opening centrally to what was documented within the tender document instruction to bidders. Our bid opening representative was told to leave the ministry offices

We have always waited for the displayed and any other communication of best evaluated bidder notice but all in vain. According to the tender instruction to bidders, Clause 41.2

41.2 The PDE shall issue a Notice of Best Evaluated Bidder (NOBEB) within five (5) working days after the decision of the Contracts Committee to award a contract deliver a copy of the notice to all bidders who participated in the bidding process, place such Notice on its notice board for display for ten (10) working days and publish it on the website of the Authority. The computation of the ten (10) working days shall commence from the next day following the display of the notice.

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THE PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS ACT, 2003

EVALUATION REPORT UNDER THE TECHNICAL
COMPLIANCE EVALUATION METHOD

Procurement Reference Number			
Code of Procuring and Disposing Entity	Supplies/Works/ Non-consultancy services	Financial year	Sequence number
MTIC	WORKS	2021-22	00007

1. Introduction

- (1) The requirement is for the Renovation of Properties (Office Space at Farmers Farmers House.
- (2) The procurement method used and approved by the Contracts Committee was Restricted Domestic Bidding

2. Details of invitation

- (1) The invitation to bid/request for quotations document and the shortlist were approved by the Contracts Committee on **30th May, 2022**
- (2) The bidders who were issued with the bidding documents/ request for quotations Are as follows;

- 1) M/s. Sarick Construction Limited
- 2) M/s. Silkal Engineering Company Ltd
- 3) M/s. Jarckes Consult

Were recorded using Form 8 which is attached.

3. Addenda to bidding document

- (1) No addenda to the bidding document were required or issued.

4. Details of bid closing

- (1) Bidding was closed on **7th June 2022 at 10.00am** at PDU Room 314
- (2) The receipt of bids was recorded using Form 11 which is attached.

5. Details of bid opening

- (1) A public bid opening was held at 10.30am on the **7th June 2022** at PDU Room 314 All the Three firms i.e M/s Sarick Construction Limited, Silkal Engineering Ltd and Jarckes Consult returned their bid
- (2) The bid opening session and the attendance was recorded using Form 12 which is attached.

GENERAL LINES: +256-230802/254829
DIRECT LINE: +256-414-341-018
FAX NO. +256-414-230802/254829
EMAIL: info@jlos.go.ug
WEBSITE: www.jlos.go.ug
In any correspondence on this subject
please quote.

ADM: 7/178/01



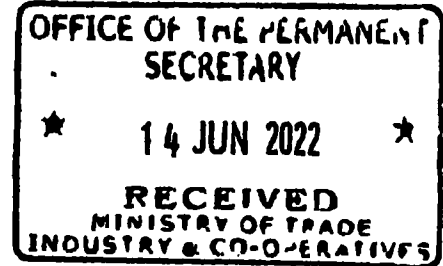
THE REPUBLIC OF UGANDA

ATTORNEY GENERAL'S CHAMBERS
P.O. BOX 7183
Kampala, Uganda

Annex 2

14th June 2022

The Permanent Secretary,
Ministry of Trade, Industry and
Cooperatives,
P.O.Box 4241,
Kampala



CLEARANCE OF THE DRAFT CONTRACT FOR PROVISION OF REPAIR AND RENOVATION OF PROPERTIES (OFFICE SPACE AT FARMERS' HOUSE) PR REF NO: MTIC/WRKS/21-22/0007.

Reference is made to your letter ref;ADM 93/99/02 and dated 10th June 2022 in respect of the above subject matter.

This is to advise that the contract for provision of repair and renovation of properties (office space at Farmers' House) with M/s. Sarick Construction Limited at a contract price of UGX.6,063,319,346/= (Uganda Shillings Six Billion Sixty Three Million Three Hundred and Nineteen Thousand Three Hundred and Forty Six Only) taxes inclusive has been cleared for signature subject to the following amendments;-

- 1) SCC (GCC) 1.1 (ee),1.1(z) are wrongly referenced. They should be amended to reflect SCC(GCC) (cc),SCC(GCC) (ff) respectively.
- 2) Refer to SCC(GCC) 35.1;the appointing Authority for the adjudicator should be amended to reflect the Uganda Institute of Professional Engineers instead of CADER.

Please send to us a signed copy of the contract for our records.


Betty Adwono
FOR: SOLICITOR GENERAL



Gal.



Uganda Revenue Authority
P.O. Box 7178, Kampala

Head Office: Plot M193/M194 Nakawa Industrial Area
P.O. Box 7279, Kampala
Tel: +25641424000
Fax: +25641433444
Toll Free: 0800417000
Email: info@ura.go.ug

Annex S

URA/CG/11.0

August 3, 2023

The Office of the Clerk to Parliament
The Parliament of Uganda
P O Box 7178
KAMPALA

REQUEST FOR INFORMATION

Reference is made to your letter referenced AB/205/287/01 and dated August 2, 2023 in respect of which we respond as hereunder;

Sarick Construction Company Ltd never paid VAT on the renovation contract.

"Developing Uganda Together"


John R. Musunguzi
COMMISSIONER GENERAL

Copy: Commissioner Domestic Taxes
Uganda Revenue Authority

① Dir. Fin

What is this?
Study and advise.
~~SP~~ CP

② Mrs E. Nadunga

To receive

D/hu

14/8/2023

Annex.T

5. Interim payments (Cash Flow)

Item	Description	Amount Claimed (Ugx)	Invoice Date	Amount certified (Ugx)	Amount Paid	Remarks
1	Advance payment (20%)	1,818,995,803	June 2022	1,818,995,803	1,818,995,803	Paid
2	Funds advanced under guarantee	2,981,044,197	June 2022	2,981,044,197	2,981,044,197	Paid
3	IPC1	1,285,900,000	Jan 2023			Under preparation
4	IPC2	2,342,560,000	April 2023			Under preparation

6. Challenges/ Delays

Item	Description of Challenge	Areas Affected	Proposed Mitigation Measures
1	Delayed access to other floors and yet there is need to reduce contract duration	All works	Reminders to CMT
	Lack of As built drawings and layouts for works	All works	we have been preparing layouts for floors being worked on only
	A number of works either not properly described or not in current scope	Roof terrace, worktops etc	Variation to works should be considered
2	Site storage space as all the ground is used for Client parking.	All works	Deliver materials as and when required.
3	A number of materials are not locally available or do not meet specifications	Windows and tiles	Import required items early and reduce lead times
4	Working hours for certain activities involving noise are limited	Drilling, cutting, demolition etc	Maximumly utilize work at night and weekend
5	Site security, a number of accesses exist and coexistence with active offices.	All works	Joint security plan with client.

7. Program for remaining works

We expect to complete the remaining works in two months, this will fit within contract period subject to hand over of the remaining floors by next week, this is based on the fact that most of the materials have been mobilized and only await surface preparation and fixing.

8. CONCLUSION

The physical progress at site is approximated to be 52% and Overall progress considering all materials already mobilized is 72%

CEO

SARICK CONSTRUCTION LIMITED

Annex U

MTTI - Government of Uganda Payment Advice
Date: 03-AUG-2023 13:07

PAYEE: UGANDA DEVELOPMENT CORPORATION
KAMPALA
KAMPALA

Bank Name: BANK OF UGANDA
Account Name: GOU TREASURY SINGLE ACCOUNT - UGX
Debt Account Num: 003300058000004
Payment Number: 6462660

UG

Payment Date	Invoice Number	Bank Name	Branch Name	Account Number	Description	Amount
03-JUL-23	RB/184/DE	BANK OF UGANDA	MAIN BRANCH	0001500880000	Release of funds for Atiak Sugar Factory for FY 2022-23	24,110,000,000
03-JUL-23	RB/239/MA	BANK OF UGANDA	MAIN BRANCH	0001500880000	Transfer of funds for operations and Development Projects	2,496,666,595
03-JUL-23	RB/339/JU	BANK OF UGANDA	MAIN BRANCH	0001500880000	Transfer of Funds	1,164,603,108
					UGX Total:	27,771,269,703

PP: On the available balance on the reservations, please transfer to UDC
Annex V
C. Del.
29/06/2023.

Date: 16th June 2023

LOOSE MINUTE

TO: PS

From : Ag AC/PP

REQUEST FOR TO PAY UGX 1,200,000,000 TO UGANDA DEVELOPMENT CORPORATION (UDC).

Reference is made to the Letter UDC/CR/103/3 dated May 16th 2023 from UDC.

As you are aware, during FY during FY 2022/23, the Ministry was not able to disburse all the Funds to UDC as per matrix below:

S/N	Grant Category	UDC Approved budget FY 2022/23	UDC Cumulative disbursement	UDC Un released to date
1	Development	15,000,000,000	8,874,851,295	6,125,148,705
2	Non wage Recurrent	425,378,449,892	409,838,388,401	15,540,061,491

Given the shortfalls above, UDC is unable to settle critical obligations.

In line with above, I request that you disburse 1,200,000,000 to UDC to settle critical Obligations, as per the Letter from UDC.

The purpose of this L/M is to forward this request for your action accordingly.



Andrew Musoke

Ag AC/PP

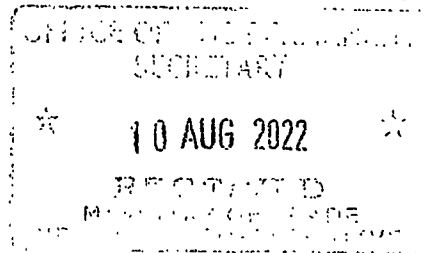
SARICK CONSTRUCTION

Civil and Building Contractors
Plot 1270, Sekiunga - Wakiso Distr
PO Box 21945 Kampala, Uganda. Email: sarickcoi

Your Ref: MTIC/REN/8/001

5th August 2022.

To: The Permanent Secretary,
Ministry of Trade, Industry and Cooperatives
FARMERS HOUSE, PLOT 6/8
PARLIAMENTARY AVENUE
P. O. Box 7103,
KAMPALA, UGANDA.



Annex W2
Received for
Eng Byarugaba
28/7/23
1.30 p.m.

Attn: PM: Eng Deo Atwooki Byarugaba ✓

RE: REPAIR AND RENOVATION OF PROPERTIES (OFFICE SPACE AT FARMERS HOUSE) CONTRACT NO.: MTIC/WORKS/2021-2022/0007

SUB: METHOD AND QUOTATION FOR MOVING OFFICE ITEMS

Reference is made to the subject captioned above and specifically to moving office items before repair and renovation works can commence.

Further reference is made to your request for quotation in the last meeting for the same in line with the pending date for commencement.

We have prepared the necessary documentation and work method as attached for your review and approval.

This is to submit to you our work method and other requirements inclusive of a total cost UGX 457,630,285/= (Four hundred fifty seven million, six hundred thirty thousand, two hundred eighty five shillings only.) for approval.

Your quick response on this will be highly appreciated

Sincerely,

Samuel Okurut
Chief Executive Officer

WS / Project Manager MTIC
Please execute expeditiously



Grals
10/08/2022

Project Manager
Handle as appropriate
Pay attention to
Cost Terms
28/8/22
11.08.2022

0772 663217 / 0701663217

SARICK CONSTRUCTION LTD

Annex x

MINISTRY OF TRADE INDUSTRIES AND COOPERATIVES E-GP USERS FROM FINANCIAL YEAR 2021/22 - 2022/23				
Date Created	First Name	Last Name	Roles	Email
2022-01-19 16:47:28	Geraldine	Ssali	Accounting Officer	geraldine ssali@mtic.go.ug
2022-01-19 17:30:59	Herbert	Turnwebaze	Head of Finance	herbert turnwebaze@mtic.go.ug
2023-04-04 16:57:33	Justin	Eriongu	Head of Finance	justin eriongu@mtic.go.ug
2022-01-20 12:32:16	Emmanuel	Mutahunga	Head of Department	emmanuel mutahunga@mtic.go.ug
2022-01-20 16:20:03	Zackey	Kalega	Head of Department	zackey kalega@mtic.go.ug
2022-01-20 17:40:38	Denis	Ainebyona	Head of Department	denis ainebyona@mtic.go.ug
2022-01-21 09:39:48	Joshua	Mutambi	Head of Department	joshua mutambi@mtic.go.ug
2022-01-21 09:45:34	Michael	Wamibu	Head of Department	michael wamibu@mtic.go.ug
2022-01-21 10:50:45	Robert	Barigye	Head of Department	robert barigye@mtic.go.ug
2022-01-21 13:45:04	Johnson	Abitekaniza	Head of Department	johnson abitekaniza@mtic.go.ug
2022-04-25 18:59:40	Alfred Oyo	Andima	Head of Department	alfred andima@mtic.go.ug
2023-02-22 20:02:40	Francis	Koluo	Head of Department	francis koluo@mtic.go.ug
2022-01-20 16:55:39	Norman	Bbosa	Internal Auditors	norman bbosa@mtic.go.ug
2022-04-25 19:15:06	olive	Labongo	Internal Auditors	olive labongo@mtic.go.ug
2022-11-28 13:05:53	Patrick	Bwayo	Head - Procurement and Disposal Unit User	patrick bwayo@mtic.go.ug
2022-01-19 17:04:43	Tom	Opio	Procurement and Disposal Unit User	tom opio@mtic.go.ug
2023-01-10 13:07:07	Adah	Kamucunguzi	Procurement and Disposal Unit User	adah kamucunguzi@mtic.go.ug
2022-01-21 15:43:42	Faith	Nyamwenge	Contracts Committee Legal Officer	faith nyamwenge@justice.go.ug
2022-01-21 09:41:59	Cleopas	Ndore	Contracts Committee User Department	cleopas ndore@mtic.go.ug
2022-01-21 14:13:42	Jackson	Nabongo	Contracts Committee User Department	jackson nabongo@mtic.go.ug
2022-03-18 11:37:21	Berna	Nakkazi	Contracts Committee User Department	berna nakkazi@mtic.go.ug
2022-03-18 11:42:05	Akaziah	Masereje	Contracts Committee User Department	akaziah masereje@mtic.go.ug
2022-01-20 17:46:34	Deo	Byaruhanga	User Department Contract Manager	deo byaruhanga@mtic.go.ug
2022-01-21 10:58:29	Benson	Byaruhanga	User Department Contract Manager	benson byaruhanga@mtic.go.ug
2022-01-18 08:27:55	Mary	Amumpaire	PDE Administrator User Department Contract Manager	mary amumpaire@mtic.go.ug
2022-01-19 22:00:20	David	Mutegeki	Legal Officer	david mutegeki@mtic.go.ug
2022-01-21 14:15:55	Sandra	Aneno	Legal Officer	sandra aneno@mtic.go.ug
2022-01-19 16:52:32	James	Kasigwa	User Department	james kasigwa@mtic.go.ug
2022-01-19 16:59:34	Kenneth	Muhwezi	User Department	kenneth muhwezi@mtic.go.ug
2022-01-19 17:24:01	Shella	Ninsiima	User Department	shella ninsiima@mtic.go.ug
2022-01-19 17:33:17	Nelson	Balyeusa	User Department	nelson balyeusa@mtic.go.ug
2022-01-19 17:38:21	Samuel	Ojumbo	User Department	samuel ojumbo@mtic.go.ug
2022-01-19 17:40:42	Ibrahim	Hamba	User Department	ibrahim hamba@mtic.go.ug
2022-01-19 17:45:06	Esther	Ganda Kakuia	User Department	esther kakula@mtic.go.ug
2022-01-20 16:05:36	Christopher	Matsiko	User Department	christopher matsiko@mtic.go.ug
2022-01-20 16:10:54	Richard	Okot Okello	User Department	richard okot@mtic.go.ug
2022-01-20 16:23:18	Eric	Wasike	User Department	eric wasike@mtic.go.ug

Annex 4

MINISTRY OF TRADE INDUSTRIES AND COOPERATIVES E-GP USERS FROM FINANCIAL YEAR 2021/22 - 2022/23

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2022-04-25 18:59:40	Alfred Oyo	Andima	Head of Department	alfred.andima@mtic.go.ug
2023-02-22 20:02:40	Francis	Koluo	Head of Department	francis.koluo@mtic.go.ug
2022-01-20 16:55:39	Norman	Bbosa	Internal Auditors	norman.bbosa@mtic.go.ug
2022-04-25 19:15:06	olive	Labongo	Internal Auditors	olive.labongo@mtic.go.ug
2022-11-28 13:05:53	Patrick	Bwayo	Head - Procurement and Disposal Unit	patrick.bwayo@mtic.go.ug
2022-01-19 17:04:43	Tom	Opio	Procurement and Disposal Unit User	tom.opio@mtic.go.ug
2023-01-10 13:07:07	Adah	Kamucunguzi	Procurement and Disposal Unit User	adah.kamucunguzi@mtic.go.ug
2022-01-21 15:43:42	Faith	Nyamwenge	Contracts Committee Legal Officer	faith.nyamwenge@justice.go.ug
2022-01-21 09:41:59	Cleopas	Ndorere	Contracts Committee User Department	cleopas.ndorere@mtic.go.ug
2022-01-21 14:13:42	Jackson	Nabongo	Contracts Committee User Department	jackson.nabongo@mtic.go.ug
2022-03-18 11:37:21	Berna	Nakkazi	Contracts Committee User Department	berna.nakkazi@mtic.go.ug
2022-03-18 11:42:05	Akaziah	Masereje	Contracts Committee User Department	akaziah.masereje@mtic.go.ug
2022-01-20 17:46:34	Deo	Byaruhanga	User Department Contract Manager	deo.byaruhanga@mtic.go.ug
2022-01-21 10:58:29	Benson	Byaruhanga	User Department Contract Manager	benson.byaruhanga@mtic.go.ug
2022-01-18 08:27:55	Mary	Amumpaire	PDE Administrator User Department Contract Manager	mary.amumpaire@mtic.go.ug
2022-01-19 22:00:20	David	Mutegeki	Legal Officer	david.mutegeki@mtic.go.ug
2022-01-21 14:15:55	Sandra	Aneno	Legal Officer	sandra.aneno@mtic.go.ug
2022-01-19 16:52:32	James	Kasigwa	User Department	james.kasigwa@mtic.go.ug
2022-01-19 16:59:34	Keneth	Muhwezi	User Department	keneth.muhwezi@mtic.go.ug
2022-01-19 17:24:01	Shella	Ninsiima	User Department	shella.ninsiima@mtic.go.ug
2022-01-19 17:33:17	Nelson	Balyeusa	User Department	nelson.balyeusa@mtic.go.ug
2022-01-19 17:38:21	Samuel	Ojiambo	User Department	samuel.ojiambo@mtic.go.ug
2022-01-19 17:40:42	Ibrahim	Hamba	User Department	ibrahim.hamba@mtic.go.ug
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