

## Annual Procurement and Disposal Audit Report on Procurements and Disposals for the Year Ended June 2014: Poor Performing Entities

Section 7 (j) of the Public Procurement and Disposal of Public Assets Act 2003 mandates the Authority to institute procurement or disposal audits during the bid preparatory process, contract audits in the course of the execution of the awarded bid and performance audits after the completion of contract in respect of any procurement or disposal as may be required.

The Authority conducted procurement and disposal audits in **118 (42.3%)** Procuring and Disposing Entities in both Central and Local Government entities for the Financial Year 2013/2014. Out of these, 50 Entities were rated unsatisfactory and highly unsatisfactory as indicated below:

No	Entity	Unsatisfactory	Highly Unsatisfactory
1.	Agago District Local Government	✓	
2.	Amudat District Local Government		✓
3.	Bugiri District Local Government	✓	
4.	Buikwe District Local Government	✓	
5.	Bukomansimbi District Local Government	✓	
6.	Bukwo District Local Government	✓	
7.	Buliisa District Local Government	✓	
8.	Busia District Local Government	✓	
9.	Buyende District Local Government	✓	
10.	Fort Portal Municipal Council	✓	
11.	Gulu District Local Government	✓	
12.	Gulu Regional Referral Hospital	✓	
13.	Gulu University		✓
14.	Iganga District Local Government	✓	
15.	Jinja District Local Government	✓	
16.	Kaabong District Local Government		✓
17.	Kaberamaido District Local Government		✓
18.	Kaliro District Local Government	✓	
19.	Kapchorwa District Local Government		✓
20.	Katakwi District Local Government		✓
21.	Kayunga District Local Government	✓	
22.	Kibuku District Local Government	✓	
23.	Koboko District Local Government	✓	
24.	Kyambogo University		✓
25.	Lamwo District Local Government	✓	
26.	Lira District Local Government	✓	
27.	Lira Municipal Council	✓	

No	Entity	Unsatisfactory	Highly Unsatisfactory
28.	Luuka District Local Government	✓	
29.	Masaka Regional Referral Hospital		✓
30.	Mbale District Local Government	✓	
31.	Mbarara District Local Government	✓	
32.	Mbarara Municipal Council	✓	
33.	Mbarara Regional Referral Hospital	✓	
34.	Ministry of Education and Sports	✓	
35.	Ministry of Local Government	✓	
36.	Makerere University Business School		✓
37.	Napak District Local Government	✓	
38.	Nebbi District Local Government	✓	
39.	National Social Security Fund	✓	
40.	Nwoya District Local Government	✓	
41.	Otuke District Local Government	✓	
42.	Sheema District Local Government	✓	
43.	Tororo District Local Government	✓	
44.	Uganda Exports Promotions Board		✓
45.	Uganda Prisons		✓
46.	Uganda Investment Authority		✓
47.	Uganda National Examinations Board		✓
48.	Uganda Road Fund	✓	
49.	Uganda Virus Research Institute	✓	
50.	Wakiso District Local Government	✓	

### Key

Risk Percentage	Category of Performance	Reasons for the Rating
0-9%	Highly Satisfactory	Following laid down procurement procedures and guidelines and no deviation is identified during the conduct of the procurement process based on the records available at the time.
10-29%	Satisfactory	Following laid down procurement procedures and guidelines and no significant deviation is identified during the conduct of the procurement process based on the records available at the time.
30-49%	Moderately Satisfactory	Lack of procurement reference numbers, failure to sign the Ethical Code of Conduct and minor deviations in the procurement process based on the records available at the time.
50-79%	Unsatisfactory	Lack of initiation of procurements and confirmation of funds, deviations from standard procedures, use of non-qualified firms, splitting procurement requirements, lack

<b>Risk Percentage</b>	<b>Category of Performance</b>	<b>Reasons for the Rating</b>
		of procurement structures, missing Contracts Committee records and incomplete contract management records. Failure to nominate contract managers, failure to seek the Solicitor General's approval for contracts above UGX 200 million and lack of notices of Best Evaluated Bidders.
80-100%	Highly Unsatisfactory	Lack of/failure to procure within the approved plan, use of wrong/inappropriate procurement methods, failure to seek Contracts Committee approvals/usurping the powers of the PDU, use of inappropriate evaluation methodologies/failure to conduct evaluation, missing procurement files/key records, falsification of documents and payment for shoddy work or work not delivered.