

PPDA/MOFPED/008

Your Ref:

Our Ref:

16th November 2022

The Under Secretary
Ministry of Finance, Planning and Economic Development
P.O Box 8147
KAMPALA

BID PREPARATORY AUDIT FOR THE CONSULTANCY SERVICES TO FACILITATE AND COORDINATE THE UPDATE OF THE LEGAL FRAMEWORK FOR REVENUE MANAGEMENT IN LOCAL GOVERNMENTS IN LINE WITH THE LOCAL GOVERNMENT OWN SOURCE REVENUE MOBILISATION STRATEGY (MOFPED/REAP/CONS/22-23/00011)

Reference is made to the above subject.

On 15th November 2022, the Public Procurement and Disposal of Public Assets Authority (PPDA) in accordance with Section 7 (j) (i) of the PPDA Act 2003 (as amended) conducted a bid preparatory audit for the above procurement.

The objectives of the audit were to:

1. Establish whether the public procurement planning and requisitioning processes were conducted in a manner which promotes transparency, accountability and fairness in accordance with the PPDA Act 2003 (as amended), PPDA Regulations 2014 and PPDA Guidelines; and
2. Establish whether the solicitation document issued to the bidders was prepared in accordance with the provisions of the PPDA Act 2003 (as amended), PPDA Regulations 2014 and PPDA Guidelines.

The scope of the bid preparatory audit entailed a review of the procurement plan, procurement requisition form, solicitation document and bid notice as well as approvals

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of the Contracts Committee of the procurement method, Evaluation Committee and solicitation document. The areas of the solicitation document analyzed were - Instructions to Bidders, Bid Data Sheet, Evaluation Methodology and Criteria, Bidding Forms, the Special and General Conditions of Contract.

The Authority identified the following exception with regard to procurement planning:

To establish whether the public procurement planning and requisitioning processes were conducted in a manner which promotes transparency, accountability and fairness in accordance with the Public Procurement and Disposal of Public Assets Act 2003 as amended, the PPDA Regulations 2014 and relevant guidelines

Delayed initiation of the procurement exercise

According to the procurement plan, the start date for this procurement was to be 14th August 2022, however, it was initiated on 24th October 2022. This was a delay of two months and 10 days.

Inefficiency in the procurement process leads to delays in service delivery.

The Authority recommends that the Head, Procurement and Disposal Unit should monitor the procurement plan and ensure that User Departments initiate and forward their requirements to the Unit in a timely manner in accordance with Section 34 of the PPDA Act 2003 as amended.



Dr. Aloysius M. Byaruhanga (PhD)

FOR: EXECUTIVE DIRECTOR

c.c. Chairperson, Contracts Committee
c.c. Head Procurement and Disposal Unit