

Our Ref: PPDA/141

9th November 2023

The Accounting Officer
Uganda Revenue Authority
P.O. Box 7279
KAMPALA

**BID PREPARATORY AUDIT EXERCISE FOR VARIOUS PROCUREMENTS IN
UGANDA REVENUE AUTHORITY.**

Reference is made to the above subject.

The Public Procurement and Disposal of Public Assets Authority (PPDA) in accordance with Section 7 (j) (i) of the PPDA Act 2003 conducted a bid preparatory audit for the procurements below:

1. Provision of Cleaning Services at the URA Tower under Framework Contract (URA /NCONS/CSD/23-2/00940);
2. Supply and Installation of UPS under Framework Contract (URA /NCONS/CSD/23-24/00831); and
3. Supply of Assorted Furniture under Framework Contract (URA/NCONS/CSD/23-24/00908).

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, PPDA Regulations 2014 and PPDA Guidelines 2014; and
2. Establish whether the solicitation document issued to the bidders was prepared in accordance with the provisions of the PPDA Act 2003, PPDA Regulations 2014 and PPDA Guidelines 2014.

Page 1 of 3

GK/sw

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 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 noted that the planning and bidding document preparation was done in accordance with the PPDA Act, 2003 and Regulations 2014.

In respect to the requisitioning process, the Authority however noted delays as detailed below:

Delayed initiation of the procurements:

The User Departments in two procurements delayed initiation of the requirements. According to their respective procurement requisitions (Form 5), there was limited time allowed between the date of procurement initiation and the date when the services/ supplies were required by the Users as detailed in the table below:

Table 1: Procurements whose initiations were delayed

| | Subject of procurement | Date of procurement initiation by the User (Form 5) | Date when the services/ supplies were required by the User (indicated on Form 5) |
|----|--|--|---|
| 1. | Provision of Cleaning Services at the URA Tower under Framework Contract (URA /NCONS/CSD/23-2/00940) | 3 rd October 2023 | 4 th October 2023 |
| 2. | Supply of assorted furniture under Framework Contract (URA/NCONS/CSD/23-24/00908) | 28 th September 2023 | 28 th September 2023 |

Implication

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

Recommendation

The User Departments should always initiate and forward their requirements to the Procurement and Disposal Unit in a timely manner in accordance with Section 34 (b) of the PPDA Act, 2003.

The purpose of this letter is to forward to you the finding from the bid preparatory audit exercise for your implementation.



Dr. Aloysius M. Byaruhanga (PhD)

FOR: EXECUTIVE DIRECTOR

c.c. Chairperson, Contracts Committee

c.c. Head Procurement and Disposal Unit