



**CONTRACT AUDIT REPORT INTO FOR THE CONSTRUCTION OF AGIRIGIROI
SEED SECONDARY SCHOOL IN NGORA DISTRICT UNDER UGIFT PROGRAM**

CONTRACTOR: ALFA AGRICULTURAL PRODUCE SUPPLIES LTD

PROCUREMENT REF: MOES-UGIFT/WRKS/23-24/00065

JUNE 2025

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ACRONYMS

ESHS	-	Environmental, Social, Health and Safety
PPDA Act	-	Public Procurement and Disposal of Public Assets Act Cap 205
PPDA	-	Public Procurement and Disposal of Public Assets Authority
UGX	-	Uganda Shillings
UGIFT	-	Uganda Intergovernmental Fiscal Transfer Program
VAT	-	Value Added Tax

EXECUTIVE SUMMARY

The Government of Uganda appropriated funds worth UGX. 1,000,803,237 to undertake the construction of Agirigiroi Seed secondary school in Ngora District. Funds were obtained from the World Bank through the Uganda Intergovernmental Fiscal Transfer Program (UGIFT), the implementing ministry was the Ministry of Education and Sports.

On 14th June 2024, Ngora District Local Government signed a contract with Alfa Agricultural Produce Supplies Ltd for the construction of Agirigiroi Seed Secondary school at UGX. 1,000,803,237, with the intended completion date on 14th June 2025 and a defects liability period of 180 days.

In line with Section 8 (1) (j) (ii) of the PPDA Act, Cap 205, the Public Procurement and Disposal of Public Assets Authority (hereinafter “PPDA or the Authority”) conducted a contract audit into the contract with an overall objective of assessing the status of contract implementation. The specific objectives of the contract audit were to assess the;

- (i). Progress of works;
- (ii). Effectiveness of time, quality & cost control of works undertaken; and
- (iii). Adherence to Environmental, Social, Health and Safety (ESHS) safeguard requirements.

Key Findings of the Authority

1. **Behind schedule of works by the contractor during the contractual Period:** It was observed that, whereas the contract signed between the entity and the contractor indicated that the original contractual completion period was 12 months, with an intended completion date of 14th June 2025. The Entity’s management letter response, submitted to the Authority on 11th June 2025, indicated that physical progress was at 70% against a time progress of 100%, and that works were still incomplete. This delayed service delivery to the intended beneficiaries contrary to Regulation 52(3)(vi) of the PPDA (Contracts) Regulations, 2023.
2. **Delayed payment to the contractor:** It was noted that the contractor had only been paid UGX.300,240,971, which was 30% of the contract sum. There were no further payments made to the contractor despite works being at 70% -physical progress against 100%- time progress contrary to Reg. 52 (3) (iii), of the PPDA (Contracts) Regulations, 2023 as this was a breach of payment terms and conditions of the contract by the entity to the contractor. This may have contributed to the delays and abandonment of works during project execution by the contractor.
3. **Missing contract management records:** There were missing contract management records on the procurement action file such as site meetings records, interim payment certificates, progress reports, and payments records which affected the audit trail and effective contract supervision by the Entity’s contract management team thus compromising achieving service delivery to the intended beneficiaries contrary to Section 33 (o) of the PPDA Act Cap 205.
4. **Failure to keep log of the site safety risks and welfare concerns of the contractor’s personnel:** The contractor’s Coordinator in-charge of Environmental Social, Health and Safety Standards (ESHS) requirements failed to hoard-off the site, keep records such as evidence of a site incident or accidents register & periodic grievances register among others which compromised the safety and social welfare of workers on site contrary to Section 66 of the PPDA Act, Cap 205.

5. **Failure to ensure the hoarding off of the site, Personal Protection Equipment and sensitization posts:** It was observed that during the physical verification of the site on 28th March 2025, that the contractor did not ensure the hoarding-off of the site, Personal Protection Equipment (PPE) for workers on site, and the site signpost & sensitization posts.

Audit Conclusion

The audit findings indicate that the contractor had not fully adhered to its contractual obligations, such as completing the works within the contractual timeframe, ensuring proper documentation of contract management records, and failing to comply with the Environmental, Social, and Health Standards (ESHS) requirements.

Recommendations

In light of the above findings arising from the contract audit exercise and in accordance with Section 10 of the PPDA Act, Cap 205 the Authority recommends the following measures: -

1. The Accounting Officer should: -
 - i Rescope the remaining works pending where works are incomplete and tender out the remaining works where the contractor has not completed works competitively to another contractor in line with Regulation 6 (Rules and Methods for procurement of supplies, works and non-consultancy services) to ensure that the project works are under taken to logical completion, handed over and commissioned so that services can be delivered to the intended beneficiaries.
 - ii Prevail over the contract management team to regularly monitor, supervise, and report on the project progress while ensuring that the contractor executes their contractual obligations in time in line with Regulation 52 (1) (b) of the PPDA (Contracts) Regulations, 2023.
 - iii Ensure that the contract management team in the future effectively monitors and supervises the contractor on the works done and ensures works are completed before expiry of the contract period in line with Regulation 52 (3) (vi) of the PPDA (Contracts) Regulations, 2023. In the event of a need for contract extension, this should be brought to the attention of the Accounting Officer and the Contracts Committee by the contractor and contract management team, along with justifications for consideration, before the contract expires.
 - iv Task the Chief Finance Officer and contract management team to ensure that the entity meets all its payment obligations by the terms and conditions of the contract in line with Regulation 52 (3) (iii) of the PPDA (Contracts) Regulations, 2023.
 - v Task the contracts management team to always prepare, keep and archive contract management records such as monthly progress reports, site meeting minutes and payment documents in line with Regulation 52 (3) (vii) of the PPDA (Contracts) Regulations, 2023 which can later be shared with the PDU to make the procurement file complete.
 - vi Always ensure that the District Environmental Officer, Community Development Officer, together with the entire contract management team, prevail over the contractor to comply and enforce ESHS safeguards following Section 66 of the PPDA Act, Cap 205
2. The contract management team should prevail on the Chief Finance Officer not to make

payment to the contractor of monies meant for hoarding-off the site where the contractor has failed to ensure hoarding-off of the site to ensure that the contractor adheres to the Environmental Social and Health Standards (ESHS) requirements following Section 66 of the PPDA Act, Cap 205.

CHAPTER ONE

1.1 Contract summary

The key information about the contract is summarized in Table 1 below: -

Table 1: Contract summary for Agirigiroi Seed Secondary School

Contract Title	Construction of Agirigiroi Seed Secondary School
Reference Number	MOES-NGO/WRKS/23-24/00065
Contract Sum	UGX.1,000,803,237
Contract Scope	1. Preliminaries-UGX. 57,070,000 2. Site levelling works -UGX. 2,947,000 3. Two classroom blocks-UGX. 151,520,350 4. One 2-Unit Science Laboratory Block-UGX. 230,144,530 5. One Administration Block-UGX. 155,276,250 6. One 2-Stance Lined VIP Latrine at Administration Block-UGX. 18,490,057 7. One Five Stance Lined VIP Latrine Block for Boys-UGX. 35,093,300 8. One Five Stance Lined VIP Latrine Block for Girls-UGX. 34,557,300 9. One ICT library Block-UGX. 315,704,450
Contract Signing date	14 th June 2024
Site hand over date	14 th June 2024
Original contract completion date	14 th June 2025 (12 months)
Defects Liability period	12 months
Contract Extensions	N/A.
Name of Contractor	Alfa Agricultural Produce Supplies Ltd
Method of procurement	Open National Bidding
Type of Contract	Lumpsum
Amount Paid	UGX. 300,240,971
Contract supervisor of works	Mr. Stanslas Opio -District Engineer
Project Manager	Mr Ochung Moses-District Education Officer
Clerk of works	Mr. Opio Harrison
Progress at site	Physical progress: 70% Financial: 30% Time: 100%

1.2 Laws applicable

The applicable laws and legal framework were:

1. The Public Procurement and Disposal of Public Assets Act Cap 205;
2. The Local Governments (PPDA) Regulations, 2006;
3. The Local Governments (PPDA) Guidelines, 2008;

4. The bidding document issued to bidders.
5. The signed contract between Ngora District Local Government and Alfa Agricultural Produce Supplies Ltd and;
6. The circular on contract management and safeguard requirements under the Uganda Intergovernmental Fiscal Transfer (UGIFT) program dated 16th March 2021.

1.3 Objectives

The overall objective of the contract audit was to assess the effectiveness of the contracting process and the status of contract implementation in regard to the obligations of Ngora District Local Government (the Entity) and Alfa Agricultural Produce Supplies Ltd (the Contractor).

The specific objectives of the contract audit were to assess the:

- i Progress of the works.
- ii Effectiveness of cost and quality control of works undertaken.
- iii Adherence to Environmental, Social, Health and Safety (ESHS) requirements.

1.4 Scope of the Audit

The audit covered the contract implementation and management of the construction of Agirigiroi Seed Secondary School.

1.5 Audit Methodology

The Authority adopted the following methodology:

- i. Review of documentation in the procurement action file
- ii. Physical verification of the site
- iii. Debriefing the Entity management on the preliminary findings
- iv. Issuing a management letter to the Entity for official management response
- v. Reporting on findings of the audit and providing recommendations where applicable

1.6 Limitation of Scope

The Authority was not able to acquire vital contract management records such as interim certificates, site meetings, and monthly progress reports prepared by the contract management team and the District Engineer.

CHAPTER TWO FINDINGS AND RECOMMENDATIONS

2.1 ASSESSMENT OF THE PROGRESS OF WORKS

2.1.1 Progress of works.

The Authority noted that the Entity signed a contract with Alfa Agricultural Produce Supplies Ltd on 14th June 2024 with site handover on 14th June 2024 and a contract completion period of 12 months expiring on 14th June 2025.

The Authority conducted physical verification of the project on 28th March 2025 to ascertain the time, physical, and financial progress of works, as shown below in tables 2,3, and 4, respectively.

The Authority reviewed project documentation and did physical verification of the project in order to establish its time, financial, and physical performance. The Entity also submitted its management letter response to the Authority on 11th June 2025, received by the Authority on 11th June 2025.

i. Time Progress

At the time of the physical verification on 28th March 2025 and issuance of the Entity's management to the Entity by the Authority, the project was behind schedule with 83.3% time spent against a physical progress of 55%. Furthermore, the contractor and the key personnel were not found on site at the time of the physical verification exercise, and the works had stalled.

As at 11th June 2025, according to the entity's management letter response submitted to the Authority and received on the same date, the time progress was at 100% as shown in Table 2 below: -

Table 2: Time Progress at 11th June 2025

Contract Start Date	14 th June 2024
Original Contract End Date	14 th June 2025
Contract Extension No. 1	N/A
Contract Extension No. 2	N/A
Measurement Date for works	11 th June 2025
Contract Period (Months)	12 Months
Time Lapse (Months)	12 months
Time Progress	100%

ii. Physical progress

It was noted that at the time of physical verification carried out by the Authority at the site on 28th March 2025, the physical progress was at 55%, with most structures at ring-beam level.

Table 3 shows the physical progress of the project at 70% as of 11th June 2025, as indicated in the entity's management letter response submitted to the Authority. A pictorial of the site in the entity's management letter report showed that the structures have been roofed. Plastering of the structures has been completed, but the site is still not finished. The contract completion date is 14th June 2025. The details of the physical progress of the project structures are shown in Table 3 below: -

Table 3: Physical Progress as at 28th March 2025 and 11th June 2025

Contract Amount	1,000,803,237
Valued works as at 28th March 2025	550,441,780 (55%)
Value of works and Physical Progress as at 11th June 2025	700,562,265(70%)
Percentage of physical progress 11th June 2025	70%

iii. Financial Progress

The financial progress of the project was determined by analysing the cumulative amount of money paid out to the contractor as at 28th March 2025, vis-à-vis the contract amount. It was observed that the procurement action file lacked vital payment records and only included the advance payment guarantee, which was paid on 18th October 2024; hence, the financial performance was 30% worth UGX. 300,240,941

Furthermore, the entity's management letter response submitted to the Authority on 11th June 2025, did not provide the cumulative payment records of all payments made to the contractor. Details are shown in Table 4 below: -

Table 4: Financial Progress as at 28th March 2025

Contract Amount	1,000,803,237
Payments Made	<ul style="list-style-type: none"> ▪ Advance Payment -UGX. 300,240,971 (EFT No. 13309674 Paid on 18th October 2024 ▪
Advance Payment	300,240,971
Total Payments on the procurement action file reviewed during the field activity.	UGX. 300,240,971
Financial Progress	30%

Implications

- The contractor's delayed works are likely to have contributed to the delayed completion of works and delays in service delivery to the intended beneficiaries.
- Delayed payments to the contractor could have resulted in delayed works and abandonment of the site by the contractor.

Management response

Management acknowledged the delay in the contractor's completion of works and the delay in payments to the contractor.



Recommendations




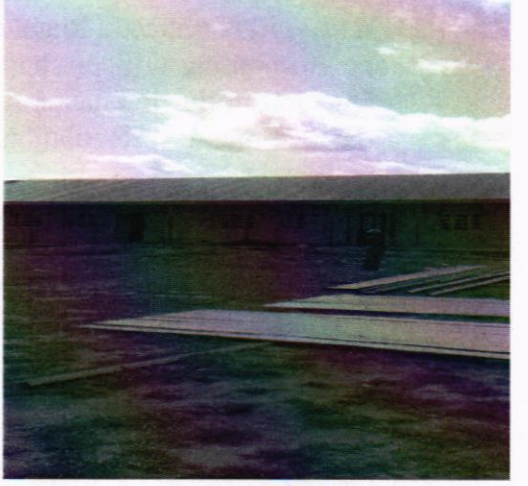



1. The Accounting Officer should: -
 - i. Rescope the remaining works pending where works are incomplete and tender out the remaining works where the contractor has not completed works competitively to another contractor in line with Regulation 6 (Rules and Methods for procurement of supplies, works and non-consultancy services) to ensure that the project works are under taken to logical completion, handed over and commissioned so that services can be delivered to the intended beneficiaries.
 - ii. Task the contract management team to always ensure that all contract management records, such as progress reports, interim payment certificates, and payment vouchers, among others, are properly kept on the procurement action file in line with Regulation 52 (3) (a) (vii) (Contracts) Regulations 2023.
 - iii. The Accounting Officer should ensure that the entity meets all its payment and other obligations following the terms and conditions of a contract in line with Regulation 52 (3) (a) (iii) (Contracts) Regulations 2023.

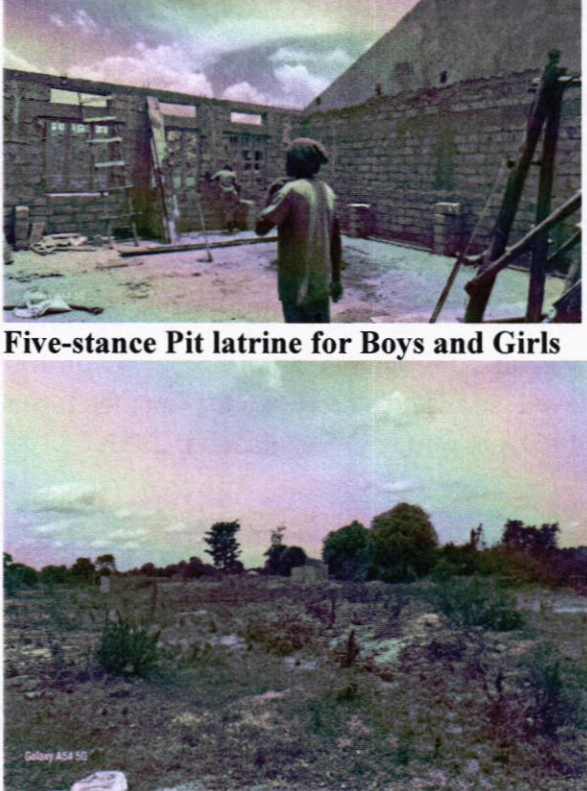
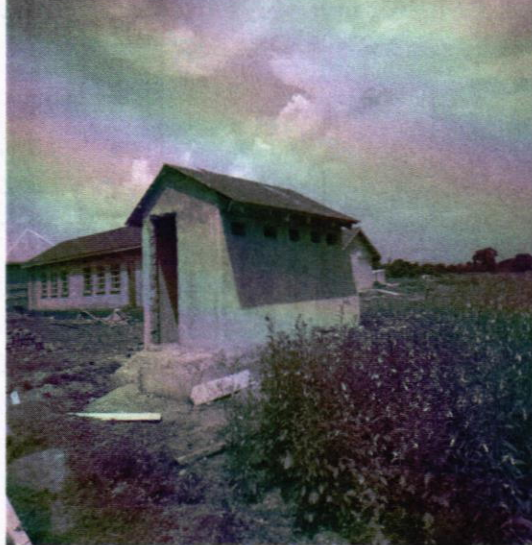
iv. Comparison of physical progress of projects as at 28th March 2025 and 11th June 2025.

It was observed during the physical verification exercise of the project, conducted on 28th March 2025, that the physical progress of work was at 55% at that time. According to the entity’s management letter response submitted to the Authority dated 11th June 2025, it indicated that the physical progress of works had improved to 70%, and the measured works are shown in the pictures in Table 5 below: -

Table 5 : Comparison of the status of works as at 28th March 2025 and 11th June 2025

No.	Status of works as at 28 th March 2025	Status of works as at 11 th June 2025
1.	<p>Site view</p>  <p>Classroom Block</p>	<p>Classroom Block</p>  <p>2-Unit Laboratory Blocks</p>

No.	Status of works as at 28 th March 2025	Status of works as at 11 th June 2025
	 	 
	<p data-bbox="296 936 654 974">2-Unit Laboratory Blocks</p>	
		<p data-bbox="903 1317 1209 1355">Administration Block</p> 
	<p data-bbox="296 1429 598 1467">Administration Block</p>	
		<p data-bbox="903 1765 1396 1848">Five-stance Pit latrine for Boys and Girls</p>

No.	Status of works as at 28 th March 2025	Status of works as at 11 th June 2025
	 <p data-bbox="296 566 858 600">Five-stance Pit latrine for Boys and Girls</p> <p data-bbox="296 1037 480 1070">Observations</p> <ul data-bbox="347 1077 885 1727" style="list-style-type: none"> • At the time of physical verification as at 28th March 2025, physical progress was at 55%, financial progress at 30 %), and time progress at 83.3% with contract completion date on 14th June 2025. • External work is pending roofing for all structures and interior works. Finishing of all the structures was completed with the administration block and classroom blocks at undercoat painting. • The football pitch is terraced. • ESHS are not adhered to such Personnel Protective Equipment for personnel on site, lack of a medical kit, and sensitization sign posts. • There is no hoarding -off of the site 	 <p data-bbox="903 813 1075 846">Observation</p> <ul data-bbox="954 853 1431 1182" style="list-style-type: none"> • At the time of the Entity's management letter response submitted to the Authority on 11th June 2025, physical progress was at 70%, financial progress at 30 %, and time progress at 100%, with the contract completion date on 14th June 2025.

2.2 EFFECTIVENESS OF THE QUALITY, TIME, AND COST CONTROLS

2.2.1 Behind schedule of works by the contractor during the contractual period

It was noted that whereas the site handover to the contractor by the district took place on 16th June 2024, during physical verification by the Authority on 28th March 2025, it was observed that works were at 55% yet the time lapse was at 83.3% of the intended contractual completion date was on 14th June 2025.

Furthermore, the Entity's management letter response, submitted to the Authority on 11th June 2025, indicated that physical progress was at 70% against a time progress of 100%, and that works were still incomplete. This delayed service delivery to the intended beneficiaries is contrary to Regulation 52 (3) (vi) of the PPDA (Contracts) Regulations, 2023.

Implication

The contractor's delayed works are likely to have contributed to the delayed completion of works and delays in service delivery to the intended beneficiaries.

Management Response

Management observed the Authority's observation and stated that at the time of the team's visit, the contractor had scaled down staff at the site while concentrating on other activities, such as welding of doors and windows, which were being done away from the site. On-site meetings were carried out by the contract management team, which was appointed on 10th January 2024 and has been conducting site meetings, as evidenced by the site meeting minutes attached.

Authority's comment

The Authority acknowledged the entity's management response submitted to the Authority on 11th June 2025, however, the query was maintained due to the continued delay caused by the contractor to completing works within the contractual period.

Recommendations

1. The Accounting Officer should;

- vii Rescope the remaining works pending where works are incomplete and tender out the remaining works where the contractor has not completed works competitively to another contractor in line with Regulation 6 (Rules and Methods for procurement of supplies, works and non-consultancy services) to ensure that the project works are under taken to logical completion, handed over and commissioned so that services can be delivered to the intended beneficiaries.
- viii Prevail over the contract management team to regularly monitor, supervise, and report on the project progress while ensuring that the contractor executes their contractual obligations in time in line with Regulation 52 (1) (b) of the PPDA (Contracts) Regulations, 2023.

2.2.2 Delayed payment for works done by the contractor

It was observed that the contractor had been paid UGX. 300,240,971, which was equivalent to 30% of the contract sum and was not comparable to the works done at the time, with physical progress of 55%. This subsequently led to the contractor having very few personnel on the site, as noted during physical verification of the site carried out on 28th March 2025.

Implication

Delayed payments to the contractor could have resulted in delayed works and abandonment of the site by the contractor.

Management Response

Management acknowledged the anomaly that was due to the budgeting for the project that was done on line 312139, other structures instead of 312121 for non-residential buildings. Payments could not be made on the wrong line until the Ministry of Finance advised and corrected the line. The delays were caused by the time it took to have the line corrected by MoFPED.

Recommendation

The Accounting Officer should prevail over the contract management team and the Chief Finance Officer to ensure timely certification of works and payment to the contractor in line with Regulation 52 (3) (iii) of the PPDA (Contracts) Regulations 2023.

2.2.3 Missing Contract Management Records on the procurement action file

It was observed that the procurement action file lacked some of the contract management records, including interim certificates, site meetings, monthly progress reports, and payment records, contrary to Regulation 52(3)(vii) of the PPDA (Contracts) Regulations 2023.

Implication

Missing records compromise the audit trail and may provide opportunities for unethical and fraudulent practices within the Entity.

Management Response

Management acknowledged the Authority's observation and stated that the Finance department often maintains payment records, while Contract Management reports and the Works department often keep payment certificates. However, to address the above situation, the CAO communicated to all Heads of Department and Contract Managers to always submit contract management reports and payment records to his office, as well as a copy to PDU. The procurement file is complete with all the records and is available for verification.

Authority's Comment

The Authority noted the Entity's response, however, it maintained the query since the missing records were not provided to substantiate its management letter response.

Recommendations

1. The Accounting Officer should task the contract management team to show cause why disciplinary action should not be taken against them for failing to keep contract management records contrary to Regulation 52(3) (a)(vii) of the PPDA (Contracts) Regulations, 2023.
2. The Head Procurement and Disposal Unit should ensure that Procurement Action files are complete with all documents in accordance with Section 33 (o) of the PPDA Act Cap 205.
3. The Accounting Officer should ensure that the Contract Manager and the Finance Department always share copies of payments records with the Procurement and Disposal Unit for procurement action files to be closed off following Regulation 52 (3) a (vii) of the PPDA (Contracts) Regulations, 2023.

3.3 ADHERENCE TO THE ENVIRONMENTAL, SOCIAL, HEALTH AND SAFETY SAFEGUARD REQUIREMENTS

3.3.1 Non-adherence to Environmental, Social, Health, and Safety (ESHS) safeguards

(i) Failure to keep documentation of the site safety risks and concerns by the contractor's personnel in charge of ESHS

The contractor had demonstrated the availability of a Health, Safety and Environmental Coordinator who was in charge of the contractor's ESHS strategy. However, during contract implementation, there was no record of evidence that personnel were involved, there was no log of the ESHS risks, accident and incident logs, grievance redress mechanism, contractor's office, and reports on the implementation of the strategy from the contractor.

Implication

Inadequate safety practices can lead to rework, shutdowns, and the allocation of resources to address accidents or incidents that could have been prevented with proper safety measures.

Management response

Management acknowledged the Authority's observation and stated that the contract management team has been holding monthly meetings as evidenced by their contract management minutes dated 24/10/2024, 25/3/2025, and 19/5/2025, where they raised several issues about the contract. In a meeting held on March 25, 2025, the contract management team raised issues with ESHS to the contractor, who promised to rectify them as stipulated in the contract agreement.

Authority's Comment

The Authority noted the Entity's response however did not submit any record evidence to substantiate the Entity response in the Entity's management letter response hence the query was maintained for the Entity's compliance.

Recommendation

The District Environmental Officer together with the Community Development Officer should regularly assess the site ESHS risks by having regular site visits and promptly report any incidents of accidents or grievance harm incurred by the contractor's personnel on site and recommend remedial actions to be undertaken by the contract in accordance with Section 66 of the PPDA Act, Cap 205

(ii) Failure to hoard off the site, Personal Protection Equipment and sensitization posts

It was observed that during the physical verification of the site on 28th March 2025, the contractor did not ensure the hoarding-off of the site, Personal Protection Equipment (PPE) for workers on site, and the site signpost & sensitization posts.

Implication

The health, safety, and security of the workers, community, and materials on site were compromised.

Management Response

Management acknowledged the Authority's observations and has already engaged the contractor to ensure that site hoarding is done following Section 66 of the PPDA Act, Cap 205.

Recommendations

The Accounting Officer should: -

1. Prevail upon the contractor to ensure hoarding-off of the site in accordance with Section 66 of the PPDA Act, Cap 205.
2. Task the contractor to implement the ESHS requirements and take all reasonable precautions to maintain the health and safety of the contractor's personnel and visitors on site and to put in place safety measures and protocols during execution of the works in accordance with Section 66 of the PPDA Act, Cap. 205.
3. Prevail on the Chief Finance Officer not to make payment to the contractor of monies meant for hoarding the site where the contractor has failed to ensure hoarding of the site to ensure that the contractor adheres to the Environmental Social and Health Standards (ESHS) requirements in accordance with Section 66 of the PPDA Act, Cap 205.

CHAPTER 3: CONTRACT CLOSURE AND AUDIT CONCLUSION

4.1 Contract Closure and Handover

The Entity's management letter response indicated that the outputs of the contract, derived from the contractual obligations of the contractor, had not been achieved since the physical progress was at 70% against a 100%-time progress and 30% financial progress, yet the contract completion date was scheduled for 14th June 2025. This is a delayed service delivery to the intended beneficiaries.

4.2 Audit conclusion

The audit findings indicate that the contractor had not fully adhered to its contractual obligations, such as completing the works within the contractual timeframe, ensuring proper documentation of contract management records, and failing to comply with the Environmental, Social, and Health Standards (ESHS) requirements.