PUBLIC PROCUREMENT AND DISPOSAL
OF PUBLIC ASSETS AUTHORITY
"Regulating for Results"

REPORT ON PROCUREMENT AND DISPOSAL AUDIT FOR THE FINANCIAL YEAR 2024/2025 FOR MINISTRY OF JUSTICE AND CONSTITUTIONAL AFFAIRS

JUNE 2026

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Acronyms

AO	Accounting Officer
CC	Contracts Committee
FY	Financial Year
HPDU	Head, Procurement and Disposal Unit
MOJCA	Ministry of Justice and Constitutional Affairs
PDE	Procuring and Disposing Entity
PDU	Procurement and Disposal Unit
HPDU	Head Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
NOBEB	Notice of Best Evaluated Bidder
ODB	Open Domestic Bidding
RFP	Request for Proposals
SBD	Standard Bidding Document
UGX	Uganda Shillings
GCC	General Conditions of Contract
SCC	Special Conditions of Contract
ESHS	Environmental Health Social and Safety
PPDA	Public Procurement and Disposal of Public Assets Authority
MOFPED	Ministry of Finance Planning and Economic Development
NCONS	Non-Consultancy
CONS	Consultancy
LTD	Limited
WRKS	Works
SVCS	Services

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EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority carried out a procurement and disposal audit of Ministry of Justice and Constitutional Affairs (MOJCA). The exercise covered a sample of 13 procurement transactions carried out during the Financial Year 2024/2025 as per Annex 1.

The overall objective of the audit exercise was to assess and establish the degree of compliance of the Entity's procurement and disposal system and processes with the provisions of the PPDA Act, Cap. 205 and the PPDA Regulations, 2023 and PPDA Guidelines; and the level of procurement performance over the audit period.

From the findings of the procurement and disposal audit, the performance of the Entity for the Financial Year 2024/2025 was **moderately satisfactory** with an overall weighted average risk rating of **31%.** The risk rating is detailed in Chapter 3 of the audit report.

The key exceptions observed during the audit include:

1. Non-attachment of statement of requirements on the requisition forms in two procurements worth UGX 152,672,077 contrary to Regulation 27 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023. The Entity risks issuance of inadequate bidding documents and receipt of misaligned bids that might not meet the users' requirements thus impairing the overall efficiency and effectiveness of the procurement process;

2. Issuance of inadequate solicitation documents in three procurements worth UGX 567,525,996 which lacked a requirement to submit ESHS Code of Conduct for contractor's personnel, the ESHS Management Strategies Implementation Plan (MSIP). In addition, the solicitation documents for heavy duty photocopies and MyQ software had insufficient warranty period set at only two (2) months which was insufficient for the nature of supplies. This exposed the Entity to risks related to non-compliance with environmental and social safeguards, potential harm to stakeholders and being deprived of guarantee to performance where the warranty period was sufficient. This was contrary to Regulations 37 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023;

3. Inadequacies in the evaluation criteria in the procurement of Microsoft Windows 11 Pro & Microsoft Office 2021 Pro Licenses worth UGX 309,525,996. The evaluation criteria specified in the solicitation document were found to be inadequate and not comprehensive i.e. the Entity did not include parameters to assess bidders' financial capacity, technical capability, or past experience in executing similar assignments which limited the Entity's ability to objectively evaluate bidder competence contrary to Regulation 5 (2) of the PPDA (Evaluation) Regulations, 2023;

4. There was specification by brand name in the procurement for supply and installation of a solar system for Mbale Regional Office and overhaul of the earthing and lightning

protection for Arua Regional Office worth UGX 69,422,080 which included brands like "Growatt 5KVA" in the technical specifications for the solar system rather than defining performance-based or generic technical requirements. This was restrictive and limited competition and achievement of value for money contrary to Regulation 38 (2) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services), 2023;

5. Failure to plan for disposal of obsolete items; the Authority noted that whereas there were obsolete items, the Entity did not prepare and submit a disposal plan to the Authority contrary to Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023; and

6. Failure to maintain all records on file; there were some missing records on files such as contract manager appointment, contract management plans and payment records in five sampled procurements worth UGX 373,666,190 contrary to Section 33 (o) of the Public Procurement and Disposal of Public Assets (PPDA) Act Cap. 205 which affected the audit trail;

7. Delayed completion of the construction of the JLOS House worth UGX 75,839,301,138. Whereas the construction was meant to be concluded on 7th May 2022, the works were completed on 7th June 2026 i.e 761 calendar days later which was partly attributed to variation in scope of works. This delayed the use of the structures for service delivery contrary to Section 51 of the PPDA Act Cap. 205; and

8. Delayed payments in the construction of the JLOS House worth UGX 75,839,301,138. Whereas payment was meant to be within 30 days from receipt and certification of the invoice the Authority noted in six interim payment applications worth UGX 8,865,511,234, payment was made within an average of 52 days contrary to Regulation 49(3) of the PPDA (Contracts) Regulations, 2023.

In the light of the above, the Authority recommends the following;

1. The Accounting Officer, who has the overall responsibility for the execution of procurement function should:

   i. Provide a standardized procurement initiation checklist incorporating detailed specifications prior to the confirmation of funds by the Accounting Officer in accordance with Regulation 34 (1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.
   ii. task Contract Managers effectively discharge their responsibilities under Regulation 52(1)(a) and (b) of the PPDA (Contracts) Regulations 2023 by proactively managing the Procuring and Disposing Entity's contractual obligations, closely monitoring project implementation against the approved work programme, and taking timely corrective action whenever delays or performance deviations are identified.
   iii. Strengthen and institutionalize training to build long-term capacity and prevent recurrence of errors arising from inadequate preparation of technical requirements so

as to improve on the evaluation criteria in accordance with Regulation 5 (2) of the PPDA (Evaluation) Regulations, 2023.

iv. Prepare and submit the disposal plan for FY 2026/2027 by 30th July 2026 and expedite the disposal process in accordance with the PPDA (Disposal of Public Assets) Regulations, 2023.

v. Provide realistic payment timelines for certified works and adhere to them in accordance with Regulation 52 (3) of the PPDA (Contracts) Regulations, 2023.

2. The Head, Procurement and Disposal Unit should;

   i. Prepare generic specifications for all procurements in accordance with Regulation 38 (1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023 and where there is need to specify by brand then it should be followed by the words '*or equivalent*' and shall only serve as a benchmark during the evaluation process in accordance with Regulation 38 (2) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023; and

   ii. Maintain and archive all documents pertaining to a particular procurement on their respective files in accordance with Section 33 (o) of the PPDA Act Cap. 205.

This is to communicate to you the findings and recommendations of the Authority that are detailed in the Performance Audit Report attached hereto. As the Accounting Officer, you are responsible for the overall procurement function in your Entity and you are therefore required to ensure that the above recommendations and the specific actions listed under the action plan on page 19-20 of the report are implemented by the responsible persons within the specified period.

CHAPTER 1: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority carried out a procurement and disposal audit of Ministry of Justice and Constitutional Affairs (MOJCA) that covered a representative sample of 13 procurement and disposal transactions conducted in the Financial Year 2024/2025. The audit involved a review of procurement structures, procurement and asset disposal processes, as well as contract performance following the provisions of the PPDA Act Cap. 205 and PPDA Regulations, 2023 and PPDA Guidelines.

1.2 Main Audit Objective

The overall objective of a procurement and disposal audit was to assess and establish the degree of compliance of the Entity's procurement and disposal system and processes with the provisions of the PPDA Act Cap. 205 and PPDA Regulations, 2023 and PPDA Guidelines, and the level of procurement performance over the audit period.

The specific objectives were to:

1. Establish the level of compliance by the Procuring and Disposing Entity (PDE) with the general provisions of the PPDA Act Cap. 205, PPDA Regulations, 2023 and PPDA Guidelines;
2. Establish the level of compliance with the PPDA Act Cap. 205, Regulations, 2023 and PPDA Guidelines in the conduct of disposal activities; and
3. Assess the level of efficiency and effectiveness in contract implementation including application of Environmental, Social, Health and Social safeguards (ESHS) where applicable.

1.3 Structure of the Entity

Ministry of Justice and Constitutional Affairs (MOJCA) is mandated to provide legal advice and legal services to Government, its allied institutions and to the general public and to support the machinery that provides the legal framework for good governance.

According to Section 28 of the PPDA Act Cap. 205, the Accounting Officer has the overall responsibility for the successful execution of procurement, and disposal in a Procuring and Disposing Entity. During the period under review, the Accounting Officer of Ministry of Justice and Constitutional Affairs was Mr. Robert Kasande, the Permanent Secretary.

The Permanent Secretary/Secretary to the Treasury of the Ministry of Finance, Planning & Economic Development approved the members of the Contracts Committee listed in Table 1 below:

Table 1: Membership of the Contracts Committee

No.	Name	Position	Date of Appointment
1.	Mr. Mawanda Fadhil	Chairperson	3rd November 2025
2.	Mr. Dongo Charles	Secretary	14th October 2025
3.	Mr. Kuloba Henry	Member	3rd November 2025
4.	Ms. Athocon Peace	Member	24th November 2021
5.	Ms. A dwono Betty	Member	24th November 2021

Section 33 of the PPDA Act Cap. 205, states that "*all procurement or disposal activities of the Procuring and Disposing Entity except adjudication and the award of contract are to be managed by the Procurement and Disposal Unit*". The Procurement and Disposal Unit during the Financial Year under review was headed by Mr Geoffrey Etyang.

1.4 Audit Scope

The procurement and disposal audit involved a review of the procurement process, disposal process and general compliance issues and contract implementation of 13 transactions under Financial Year 2024/2025 under Annex 2. The sample was selected based on stratified random sampling using Contracts Committee minutes and monthly procurement and disposal reports as shown in Table 2 below:

Table 2:Sample analysis

Method of procurement	Population Value (UGX)	Sample Value (UGX)	% By Value	Population by No.	Sample by Number	% By Number
Direct	183,586,960	183,586,960	100	6	2	33
Open Bidding	5,426,091,049	4,464,510,000	82	7	3	43
Request for quotation	1,678,543,552	694,863,883	41	63	7	11
Restricted Bidding	930,986,755	794,342,960	85	5	1	20
Micro Procurements	384,248,445	-	-	54	-	-
Total	**8,603,456,761**	**6,005,303,806**		**135**	**13**	

1.5 Audit Methodology

On 3rd February 2026, the Entity was notified about the audit exercise. An audit launch meeting was held on 17th February 2026 between the audit team and the Entity's officials.

Two officers conducted the exercise under the supervision of the Manager, Performance Monitoring. During the exercise, the team examined records and documents of the sampled procurement transactions. This involved a review of the Entity's procurement/disposal planning, initiation, bidding, evaluation, contract placement and processes.

On completion of file review, the audit team met with various stakeholders to discuss and obtain clarifications on some of the preliminary findings. A debrief meeting was held on 6th May 2026 between the audit team and the Entity's officials. A management letter was issued to the Entity for management's response on 22nd May 2026 and the Entity's responses to the raised issues were received on 4th June 2026. The exit meeting was held on 11th June 2026 at PPDA Head Office, PPDA-URF Towers, Nakasero Road, Kampala.

On completion of data collection and before writing the report, the Audit Manager reviewed the working papers for completeness. The working papers contained a detailed chronology of findings on each of the sampled transactions. The audit report presents the key findings and conclusions arising from the audit.

CHAPTER TWO: FINDINGS OF THE AUTHORITY

2.1 Compliance with the general provisions of the PPDA Act Cap 205, the PPDA Regulations, 2023 and PPDA Guidelines.

Procuring and Disposing Entities are required to apply the public procurement and disposal rules set out in the PPDA Act Cap 205, the PPDA Regulations, 2023 and PPDA Guidelines. The following areas of non-compliance were noted during the audit:

1.5.1 Procurement plan implementation rate

Section 60(2) (d) of the PPDA Act Cap. 205 provides *that "a procuring and disposing entity shall plan its procurement and disposal in a rational manner and, in particular, shall integrate procurement budget with its expenditure program".*

Whereas the Entity is commended for attaining a high implementation rate of 98%, procurements worth UGX 153,843,239 representing 2% of the procurement were not carried out. This was mainly attributed to inadequate alignment between procurement planning, revenue projections, budget releases and periodic procurement plan reviews. The Entity did not provide documentary evidence of formal procurement plan revisions to reflect prevailing budgetary constraints during the year under review. Whereas the Authority commends the Entity for a high implementation rate of 98%, the variance of UGX 153,843,239 resulted in delayed implementation of planned activities thus denying service delivery. Details of the procurement plan implementation are shown in Table 3 below:

Table 3: Procurement Plan Implementation Rate

Analysis of procurement spend	
Total procurement plan value inclusive VAT (UGX)	8,757,300,000
Total procurement spend value inclusive VAT (UGX)	8,603,456,761
Procurement plan implementation (%)	98
Variance (UGX)	153,843,239

Implication

Procurement activities worth UGX 153,843,239 were not implemented which could have denied service delivery to the intended beneficiaries during the Financial Year 2024/25.

Management response

The Management notes this observation, as some procurements were deferred due to budget deficits. A review of the unexecuted procurements was conducted and service delivery items that were missed out were reprioritized.

Recommendation

The Authority noted the Entity's response, however, no evidence of procurements that were deferred and re-prioritized due to budget deficits was provided and recommends that the Accounting Officer should institute quarterly procurement plan reviews to align planned procurements with actual budget releases and revenue collections. Any significant changes should be formally approved and reflected in updated procurement plans in accordance with Regulation 4 of the PPDA (Procurement Planning) Regulations, 2023.

1.5.2 Failure to implement 6.7% of the previous audit recommendations

The Entity was issued its previous audit report for the Financial Year 2022/2023 on 10th January 2024. The audit noted that 12 out of 13 previous audit recommendations, representing 93.3% were fully implemented; while, one representing 6.7% was not fully implemented as indicated in Table 4 below:

Table 4: Implementation of previous audit recommendations

No	Recommendation	Status	*Management response*
1.	The Accounting Officer should prevail over the Contract Managers to maintain and archive contract management records in line with Regulation 53 (3 vii) of the PPDA (Contracts) Regulations, 2023.	**Partially implemented;** The Entity did not provide contract Manager appointment, contract management plans and contract management reports (See table 6 of the report)	*The Ministry notes the observation and would like to clarify that during the review period the contracts management letters were not filed in the transaction files for review. This anomaly has been rectified and the letters are now attached/available for review.*

Implication

The Entity is commended for implementing most of the previous recommendations issued by the Authority and urged to dedicate further efforts to fully implement all the Authority's recommendations, failure of which may undermine continuous improvement efforts.

<u>Authority's comment</u>

The Authority takes note of the Entity's response. However, there were no Contract Manager appointment, contract management plans and contract management reports availed for review to substantiate the response.

Recommendation

The Accounting Officer should ensure full implementation of the Authority's recommendations by engaging all stakeholders to develop strategies on the implementation of all the Authority's recommendations. Failure to implement the recommendations, the Authority shall evoke Section 10 of the PPDA Act Cap. 205.

Non-attachment of statement of requirements during initiation of the procurements

Regulation 3(2) (a) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023 states that "*the initiation of a procurement requirement should include a description of the required supplies, works or non-consultancy services*".

The Authority observed that, in two procurements worth UGX 152,672,077, the User Departments requisitioned for procurements without attaching the specifications of the required items as indicated in Table 5 below:

Table 5: Procurements without statements of requirements attached at initiation

No.	Subject of Procurement	Contract Sum (UGX)
1.	MOJCA/SUPLS/2024-2025/00141 Solar and renewable energy - supply and installation of a solar system for Mbale Regional Office and overhaul of the earthing and lightning protection for Arua regional office Granton Power Ltd	69,422,080
2.	MOJCA/SUPLS/2024-2025/00154 Procurement of Office furniture and furnishings - Office desks, Chairs, Filing Cabinets and Metallic Waiting bench Prime Impex 2001 Limited	83,249,996.63

Implication

The Entity is at a risk of receiving misaligned bids that might not meet the users' requirements thus impairing the overall efficiency and effectiveness of the procurement process.

Management response

Management acknowledges the audit finding and has prioritized the use of procurement checklists to ensure compliance before the initiation of procurement requisitions. Furthermore, the specification documents that had been filed separately from the respective procurement records have been identified and copies are hereby attached for review.

Recommendation

The Authority takes note of the Entity's response and recommends that the Accounting Officer should provide a standardized procurement initiation checklist incorporating detailed specifications prior to the confirmation of funds in accordance with Regulation 34 (1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

1.5.3 No evidence of review of Internal Auditor's review of procurement procedures

Regulation 27 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023 states that the Internal Audit Department of the Procuring and Disposing Entity shall audit the procurement procedure used for a procurement and the payment made to establish whether the supplies, works or services are properly ordered, received, verified and paid for.

No evidence was availed to the Authority to show that the Entity's Internal Audit department was carrying out comprehensive periodic reviews and inclusion of the procurement function in its assurance to the Entity.

Implication
Failure to avail evidence of reviews of the procurement function by Internal Audit is an indicator of weak internal control mechanisms within the Entity which could affect the effectiveness of the procurement and disposal function.

Management response
The internal audit unit's approved risk bases internal audit annual Work plan for the FY 2024/2025 includes the audit of procurement and disposal process as hereby provided. Further still quarterly internal audit reports captured the procurement and disposal residual issues as hereby provided.

Recommendation
The Authority acknowledges the Entity's response, however, there was no supporting documentation provided for verification to justify the Entity's response and recommends that the Internal Audit Department includes procurements in internal audit reviews in accordance with Regulation 27 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023.

1.5.4 Issuance of inadequate solicitation documents
Regulations 37 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023 provides the requirements to be incorporated in the statement of requirements in the preparation of solicitation documents. The audit noted that the solicitation documents issued to bidders in three procurements worth UGX 567,525,996 contained flaws as indicated in Table 6 below:

Table 6: Procurements where inadequate solicitation documents were issued

No.	Subject of procurement	Authority's Findings
1.	MOJCA/WRKS/2024-2025/00009 Building and facility maintenance and repair services - UGX 258,000,000 Patrok Group Limited	Non-incorporation of mandatory Environmental, Social, Health and Safety (ESHS) requirements such as ESHS Code of Conduct for contractor's personnel and the ESHS Management Strategies and Implementation Plan (MSIP) contrary to mandatory requirements under the revised PPDA Standard Bidding Documents.
2.	MOJCA/ SUPLS /2024-2025/00185 Heavy duty photocopiers and MyQ software Gulf Africa Limited UGX 131.999,998	• The solicitation documents provided for an insufficient warranty period as indicated under GCC 35.1, which was set at only two (2) months which is insufficient for the nature of supplies which exposes the Entity to performance risk that could occur. • Vague clauses; the solicitation document included inexplicit clauses which were not applicable namely: Insurance to be taken out by the Provider: GCC 29.1 *"The Consultant shall take out and maintain the following insurance coverage:* *(i) Third Party motor vehicle: N/A* *(ii) Third Party liability:*

No.	Subject of procurement	Authority's Findings
		(iii) Employer's liability and workers' compensation: *(iv) Professional liability:* *(v) Loss or damage to equipment and property:* *(vi) Other:*
3.	MOJCA/ SUPLS/2024-2025/00181 Microsoft Windows 11 Pro & Microsoft Office 2021 Pro Licenses Sim Plastic Uganda Limited 309,525,996	• Vague clauses; the solicitation document included inexplicit clauses which were not applicable namely: Insurance to be taken out by the Provider: GCC 29.1 *"The Consultant shall take out and maintain the following insurance coverage:* *(i) Third Party motor vehicle: N/A* *(ii) Third Party liability:* *(iii) Employer's liability and workers' compensation:* *(iv) Professional liability:* *v) Loss or damage to equipment and property:* *(vi) Other:*

Implications

- The omission of ESHS aspects exposes the Entity to risks related to non-compliance with environmental and social safeguards, potential harm to stakeholders, and failure to enforce contractor accountability in these critical areas.
- Inexplicit clauses in the solicitation documents scares away potential bidders who would have found such clauses non-applicable to them thus fail to submit their bids.

Management response

Management acknowledges the audit observations and undertakes to continuously update standard bidding documents to include mandatory ESHS qualification criteria and technical evaluation scores for all future procurements.

Recommendations

The Authority noted the Entity's response and recommends that;

- The Accounting Officer strengthens the drafting of statements of requirements by technical staff receiving targeted training at the beginning of the FY 2025/26 in scope definition, specification writing, and deliverable clarity. This will reduce contradictions, eliminate vague requirements, and -align outputs with industry standards. Training should be institutionalized to build long-term capacity and prevent recurrence of errors arising from weak technical drafting.
- Heads of Departments should establish a peer-review mechanism within user Departments to validate technical documents before submission to the Procurement and Disposal Unit. This internal quality assurance mechanism will help detect contradictions, clarify deliverables and

ensure consistency of technical specifications in accordance with Regulations 37 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

1.5.5 Inadequacies in the Evaluation criteria

Regulation 42 (c) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services), 2023 states *"A procuring and disposing entity shall, when preparing each bidding document, ascertain that the most appropriate type of contract shall result from the procurement proceedings in terms of contractual protection to the procuring and disposing entity, structure of payment, payment terms and method of payment"*

The Authority noted that the evaluation criteria in the procurement for Microsoft Windows 11 Pro & Microsoft Office 2021 Pro Licenses worth UGX 309,525,996 specified in the solicitation documents were found to be inadequate and not comprehensive. In particular, the Entity did not include parameters to assess bidders' financial capacity, technical capability, or past experience in executing similar assignments which limited the Entity's ability to objectively evaluate bidder competence and increased the risk of awarding contracts to firms lacking the necessary capacity, thereby compromising successful contract execution and value for money.

Risk implication

The Entity might contract incompetent providers due to lapses in the evaluation criteria.

Management response

Management acknowledges the findings and undertakes to continuously update the standard bidding documents to incorporate technical evaluation requirements for all future procurements and strengthen quality assurance mechanisms prior to the issuance of bidding documents.

Recommendation

The Authority noted the Entity's response and recommends that the Contracts Committee should enhance quality assurance of solicitation documents before issuance of the bidding documents by the Procurement and Disposal Unit. This internal quality assurance step will help detect inadequacies, clarify deliverables and ensure comprehensiveness of evaluation criteria, thereby enhancing the quality of solicitation documents issued to bidders in accordance with Section 31(1)(a)(ii) of the PPDA Act, Cap 205.

1.5.6 Specification by brand name

Regulation 38 (2) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services), 2023 states that *"Where there is no other sufficiently precise or intelligible way of characterizing a requirement except by the use of a reference in sub regulation (1), the description shall be used, followed by the words "or equivalent", and shall only serve as a benchmark during the evaluation process"*

The Authority observed that in the procurement for supply and installation of a solar system for Mbale Regional Office and overhaul of the earthing and lightening protection for Arua Regional Office worth UGX 69,422,080, the technical specifications for the solar system explicitly required supply of a "Growatt 5Kva" unit, thereby prescribing "Growatt" brand rather than defining performance-based or generic technical requirements.

Implication

Use of brand names may unfairly disadvantage other potential and limits participation due to mention of a specific brand thus reducing competition.

Management response

The Ministry notes the audit findings and will adopt a plan of transitioning to performance-based specifications where technical specifications will focus on functional and performance characteristics and are compliant with international standards like ISO or UNBS rather than brand names

Recommendation

The Authority noted the Entity's response and recommends that the Head Procurement and Disposal Unit should prepare generic specifications for all procurements in accordance with Regulation 38 (1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023 and where there is need to specify by brand then it should be followed by the words *'or equivalent'* and shall only serve as a benchmark during the evaluation process in accordance with Regulation 38 (2) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

1.6 Compliance with the PPDA Act Cap 205, Regulations, 2023 and PPDA Guidelines in the conduct of disposal activities

1.6.1 Failure to plan for disposal of obsolete items

Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023 requires an Accounting Officer to review the public assets of a Procuring and Disposing Entity in each Financial Year to identify assets to be disposed of in the following year. The Entity may use the Board of Survey or a User Department to identify the public assets to be disposed of.

The Authority noted that the Entity did not prepare and submit a disposal plan to the Authority neither availed information regarding disposal of assets at the Entity for the Financial Year 2024/2025 contrary to the above Regulation.

Implication

The obsolete assets continue to depreciate and less value may be obtained by the Entity when these assets are eventually disposed of.

Management response

The board survey report is hereby attached for review.

Authority's comment

The Authority takes note of the Entity's response, however, whereas the Board of Survey report was availed for review, the Entity did not prepare and submit a disposal plan to the Authority for FY 2024/2025.

Recommendation
Head Procurement and Disposal Unit should prepare and submit the disposal plan for FY 2026/2027 by 30th July 2026 and expedite the disposal process in accordance with the PPDA (Disposal of Public Assets) Regulations, 2023.

1.7 Efficiency and effectiveness in contract implementation including application of Environmental, Social, Health and Social safeguards (ESHS) where applicable.

1.7.1 Failure to maintain all records on file

Section 33 (o) of the Public Procurement and Disposal of Public Assets (PPDA) Act Cap 205 which states that *"A procurement and disposal unit shall maintain and archive records of the procurement and disposal process.*

The Authority noted that, in five sampled procurements worth UGX 373,666,190, there were some missing records on files such as Contract Manager's nomination and appointment, contract management plans and Contract Management reports as shown in Table 7 below:

Table 7: Procurements where contract management records were not maintained

S/N	Reference Number	Subject	Missing records	Contract Price (UGX)
1.	MOJCA/NCONS/2024-2025/00180-1	Workshops and Seminars - consultative Meetings for Strategic Plan IV, BFP and MPS	• Nomination of contract manager • Contract management plan • Contract management reports	98,246,800
2.	MOJCA/NCONS/2024-2025/00180-2	Workshops and Seminars - consultative Meetings for Strategic Plan IV, BFP and MPS		85,340,160
3.	MOJCA/WRKS/2024-2025/00001	Building and facility maintenance and repair services – Minor renovation works at Fort Portal Regional Office		37,407,153
4.	MOJCA/SUPLS/2024-2025/00154	Procurement of Office furniture and furnishings - Office desks, Chairs, Filing Cabinets and Metallic Waiting bench		83,249,996.63
5.	MOJCA/SUPLS/2024-2025/00141	Solar and Renewable energy - Supply and installation of a solar system for Mbale Regional Office and overhaul of the earthing and lightening protection for Arua regional office		69,422,080
	Total			**373,666,190**

Implication
Non-submission of all required documentation affects the audit trail and hinders the principle of accountability and transparency.

Management response
The ministry notes the observation and would like to clarify that during the review period the contracts management letters were not /available for review

Authority's comment
The Authority takes note of the Entity's response. However, there were no Contract Manager appointment, contract management plans and contract management reports availed for review to substantiate the response.

Recommendation
Head Procurement and Disposal Unit maintains and archives all documents pertaining to a particular procurement on their respective files in accordance with Section 33 (o) of the PPDA Act Cap. 205.

1.7.2 Contract audit into the Construction of JLOS House

The Ministry of Justice and Constitutional Affairs undertook the JLOS House Project as a strategic infrastructure intervention aimed at strengthening the institutional capacity, coordination, operational efficiency and service delivery of the Justice, Law and Order Sector in Uganda. The project was conceived to address the long-standing challenge of fragmented accommodation of key JLOS institutions, inadequate office space, high expenditure on rented premises, limited inter-agency coordination facilities, and constrained public access to justice-related services within a unified administrative environment. According to JLOS project information, the intervention was also expected to generate substantial savings to Government by reducing annual rental expenditure, which had been estimated at approximately USD 6,983,949 annually for about 20,000 square metres of office space.

The project is aligned to Uganda's Third National Development Plan (NDP III), FY2020/21–FY2024/25, specifically under the Governance and Security Programme, whose objectives included strengthening people-centered delivery of security, legislation, justice, law and order services. Under this programme, Government prioritized the development of appropriate infrastructure for legislation, security, justice, law and order as one of the interventions for improving access, coordination and functionality of justice and security institutions. The JLOS House Project therefore fits within the NDP III reform agenda as an infrastructure-led intervention intended to improve the working environment of JLOS institutions, enhance service delivery, reduce operational inefficiencies and support better coordination of justice, law and order services. Detailed contract summary is shown in Table 8 below:

Table 8: Contract summary

Item	Details
Employer	Government of Uganda
Funding Agency	Ministry of Justice and Constitutional Affairs
Supervision Consultant	Symbion Uganda Ltd

Item	Details
	Contractor: P.O Box 7671, Kampala, Uganda.
Contract Sign Date	07th May 2022
Commencement Date	07th May 2022
Projects scope	Superstructure, structural works, architectural finishes, mechanical installations, electrical installations, fire-fighting systems, HVAC, lifts, ICT/voice and data systems, external works, parking block, fence and gate works, and land scaping and beautification
Works Contractor	Seyani Brothers & Co. (U) Ltd
Works Contract No	MOJCA/WRKS/21-22/00095
Contract sum	UGX 95,743,481,204.00
Contract Period	7th May 2022
Date for Completion	7th May 2024
Revised Date for Completion	26th June 2026
Amount Certified & Approved for Payment to Date	UGX 75,839,301,138
Physical Progress Reported	100%
Financial Progress	79.2
Time Progress	100%

Despite the progress of physical works being 100%, the following exceptions were noted;

1.7.2.1 Project completion delay

Regulation 52 (1) (a) and (b) of the PPDA (Contracts) Regulations, 2023 states that *"a contract manager shall manage the obligations and duties ofthe Procuring and Disposing Entity specified in the contract and make certain that the provider performs the contract in accordance with the terms and conditions specified in the contract".* The project commenced on 07th May 2022 with an original completion date of 7th May 2024, giving an original implementation period of 731 days. However, the completion date was 26th June 2026, meaning the project took approximately 1,393 days from commencement. This represents an overall slippage of 662 calendar days, equivalent to approximately 90.6% extension beyond the original contract period. As per the Contract management report dated of 8th January 2026, the project had exceeded the original completion date by approximately 662 calendar days which caused a delay in service delivery.

Implication

The substantial extension of the contract period beyond the original implementation period) delayed the delivery of the intended project outputs and services to the public.

<u>Management response</u>

The entity notes the observation. There was variation in the scope of the project necessitating rationalisation of basement and the contractor presented a revised work programme which is hereby attached for review.

Recommendation

The Accounting Officer should ensure task Contract Managers effectively discharge their responsibilities under Regulation 52(1)(a) and (b) of the PPDA (Contracts) Regulations 2023 by proactively managing the Procuring and Disposing Entity's contractual obligations, closely monitoring project implementation against the approved work programme, and taking timely corrective action whenever delays or performance deviations are identified.

1.7.2.2 Delayed payments to the Contractor by the Entity

Regulation 52 (3) of the PPDA (Contracts) Regulations, 2023 states that "*a contract manager shall ascertain that the procuring and disposing entity meets all the payment and other obligations in accordance with the terms and conditions of a contract*".

Regulation 49 (3) of the PPDA (Contracts) Regulations, 2023 states *that "the period for payment shall be thirty days from certification of invoices, except where this is varied in the special conditions of the contract".*

The audit revealed that although the project had reached 100% physical completion, the value of works certified for payment amounted to UGX 75,802,272,390, representing 79.2% of the total contract sum of UGX 95,743,481,204. This left uncertified works valued at UGX 19,941,208,814 (20.8%), despite full physical completion of the project. The disparity between the reported physical progress and the certified contract value could indicate delays in measurement, valuation, certification, and subsequent payment of completed works. This suggests that a significant portion of completed works had not been certified for payment at the time of audit.

Collectively, six applications amounting to approximately UGX 8,865,511,234 were sampled and these had an average delay of 52 working days. This is material and points to a significant certification/payment processing backlog which may affect contractor cash flow, completion of remaining works, commissioning, defect rectification, and timely handover as shown in Table 9 below:

Table 9: Table showing a sample of certified invoices and payment periods

No.	Interim application	Date of certification	Date of payment	Delay (no. of days)
1.	Interim Payment Application No. 03 worth UGX 1,344,411,683	19th December 2022	15 March 2023	38
2.	Application No. 04 worth UGX 1,737,739,868	28 February 2023	15 May 2023	28
3.	Application No. 05 worth UGX 1,622,438,690	27 April 2023	26 July 2023	42
4.	Application No. 06 worth UGX 1,902,615,047	25 May 2023	27 July 2023	22
5.	Application No. 15 worth UGX 1,182,853,683	10 June 2024	13 November 2024	114
6.	Application No. 16 worth UGX 1,075,452,263	26 July 2024	13 November 2024	68

No.	Interim application	Date of certification	Date of payment	Delay (no. of days)
	UGX 8,865,511,234 (Total)			
	Average delay			52 days

Implications

- The delay by the Entity to settle the outstanding interim certificates exposed the project to significant contractual, financial and value-for-money risks.
- Delayed payments lead to loss of trust among providers and may trigger costs of interest on the delayed payment where the contractor decides to take legal action.

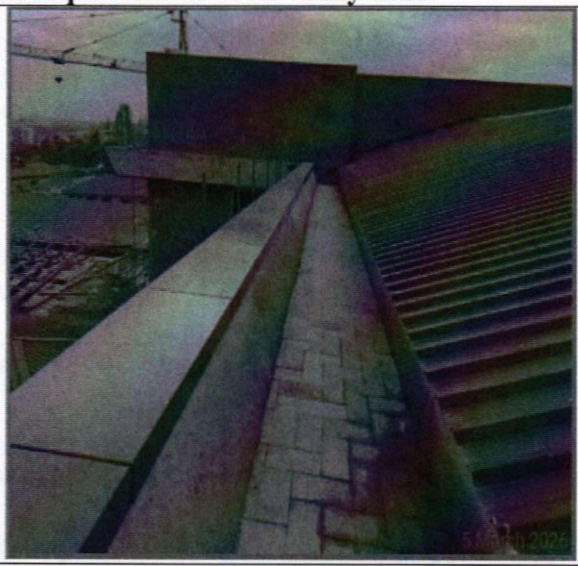
Management response

The audit observation is noted. The delayed and inadequate payments arose from cash flow constraint occasioned by delayed release of funds. A letter of cash flow release is attached for review.

Recommendation

The Authority noted the Entity's response however, no supporting documentation was availed for review and therefore recommends that the Accounting Officer should adhere to timely processing and payment of certified works in accordance with Regulation 49 (3) of the PPDA (Contracts) Regulations, 2023 to enable the Contractor to maintain adequate cash flow necessary for continued project implementation.

Status of JLOS House Phase 2- Uganda Police Headquarters as at 10th May 2026

	
Side view of UPF Headquarters	Roof Structure

	
Roofing Structure	

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

3.1 Authority's Audit Opinion/Conclusion

The Procurement and Disposal activities of Ministry of Justice and Constitutional Affairs (MOJCA for the FinancialYear 2024/2025 were generally conducted in compliance with the provisions of the PPDA Act Cap. 205, the PPDA Regulations, 2023, and PPDA Guidelines. The Entity maintained the required procurement and disposal structures, and all stakeolders conducted their roles independently.

However, the audit identified several control and performance weaknesses that require management attention. These included a non-attachment of statement or requirements on requisitions, issuance of inadequate solicitation documents, inadequate evaluation criteria, specification by brand, failure to dispose, inadequate record keeping, delayed completion and payments under the JLOS house project.

While these weaknesses did not materially undermine the overall integrity of the procurement system, they indicate deficiencies in development of statement of requirements, evaluation, disposal, contract management and financial commitment management that may affect service delivery, value for money, supplier confidence, and achievement of Government policy objectives if not addressed.

Accordingly, the performance of Ministry of Justice and Constitutional Affairs for FY 2024/2025 was assessed as **Moderately Satisfactory**, with an overall weighted average risk rating of **31%**, but requiring targeted management interventions to strengthen the bidding process, contract performance, and compliance with statutory and regulatory requirements.

3.2 Entity's Performance

The risk rating was weighted to determine the overall risk level of the Entity. The weighting was derived using the average weighted index as shown in Table 10 below:

Table 10: Weighted score of Ministry of Justice and Constitutional Affairs

Risk category	No.	No.%	Value (UGX)	Value %	Weights	Total weighted Average	
						By No	By Value
High	4	31	304,244,110	12	0.6	18.6	7.2
Medium	3	23	407,965,496	15	0.3	6.9	4.5
Low	0	0	0	0	0.1	0	0
Satisfactory	6	46	1,878,733,600	73	0	0	0
Total	**13**	**100**	**2,590,943,206**	**100**	**1**	**25.5**	**11.7**

Performance by Number $= \frac{25.5 \times 100}{60}$ $= 42.5\ \%$

Performance by Value $= \frac{11.7 \times 100}{60}$ $= 19.5\ \%$

The average weighted risk rating $= \frac{42.5+19.5}{2}$ $= 31\ \%$

The performance of the Entity is rated satisfactory as detailed in Table 10 below:

Table 11:Risk rating criteria

Risk Rating	Description of Performance
0-30%	Satisfactory
31-70%	Moderately Satisfactory
71-100%	Unsatisfactory

GRAPHICAL REPRESENTATION OF THE ENTITY'S PERFORMANCE

Figure 1: Performance by Value of Contracts

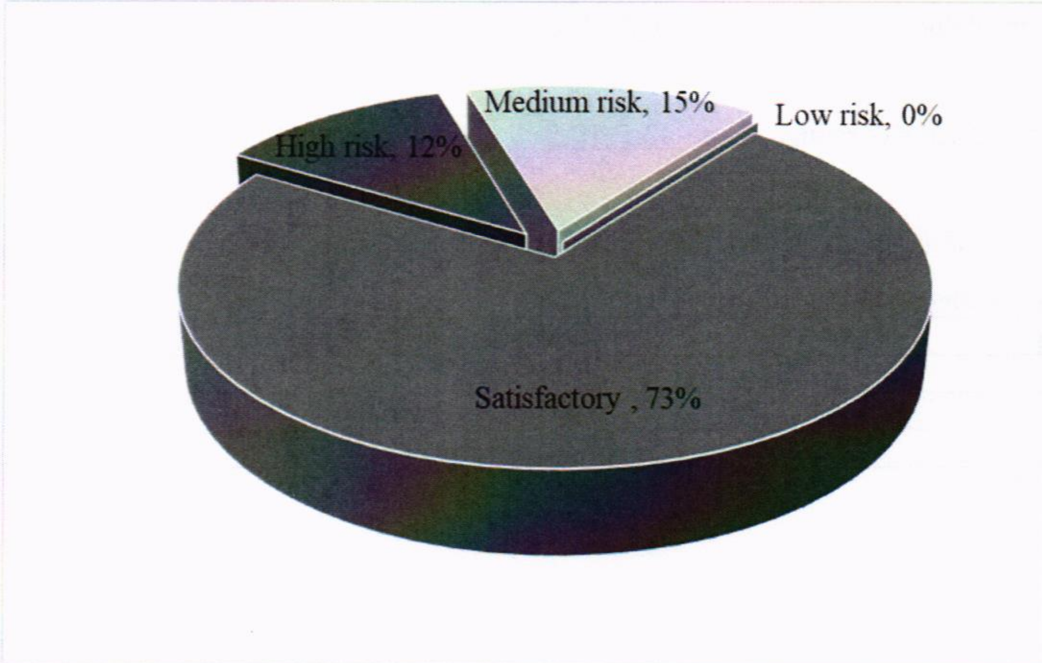
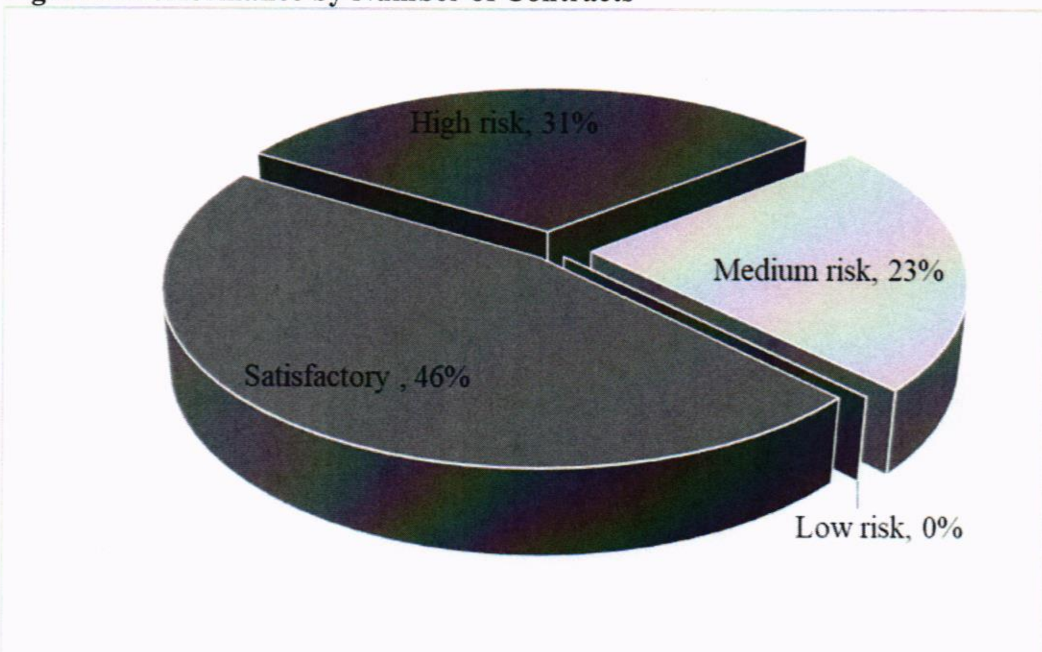


Figure 2: Performance by Number of Contracts



3.3 Recommended Action Plan

Ministry of Justice and Constitutional Affairs should implement the recommendations in Table 11 below within the stipulated timelines in order to improve its performance.

Table 12: Action Plan

No.	Finding	Action/Recommendation	Responsible Officer	Timeline
1.	Non-attachment of statement of requirements during initiation of the procurements	Provide a standardized procurement initiation checklist incorporating detailed specifications prior to the confirmation of funds	Accounting Officer	1st Quarter for FY 2026/2027
2.	Issuance of inadequate solicitation documents	Establish a peer-review mechanism within User Departments to validate technical documents before submission to the Procurement and Disposal Unit.	Accounting Officer	Quarter 1 FY 2025/26
		Training of technical staff to strengthen the drafting of Statements of Requirements, scope definition, specification writing, and deliverable clarity.	Accounting Officer	By 30th December 2026
3.	Provision of inadequate Evaluation criteria which lacked parameters to assess the bidders' technical capacity	Enhance quality assurance of solicitation documents before issuance of the bids by the Procurement and Disposal Unit	Head PDU/ Contracts Committee	Immediately
4.	Specification by brand name	Prepare generic specifications for all procurements or specify by brand and then follow it with the words *'or equivalent'*	Head PDU	Immediately
5.	Failure to dispose	Prepare and submit the disposal plan for FY 2026/2027 by 30th July 2026 and expedite the disposal process	Accounting Officer	30th December 2026
6.	Failure to maintain all records on file	Maintain and archive all documents pertaining to a	Head PDU	Immediately

No.	Finding	Action/Recommendation	Responsible Officer	Timeline
		particular procurement on their respective files		
7.	Delayed payments	Provide realistic payment timelines for certified works and adhere to them	Accounting Officer	Immediately

ANNEX 1: FINDINGS AND RATING OF THE INDIVIDUAL PROCUREMENTS REVIEWED

	Details of the procurement	Exceptions /findings
	High risk procurements	**Reasons for high-risk rating**
1.	MOJCA/NCONS/2024-2025/00180-2 Workshops and Seminars - consultative Meetings for Strategic Plan IV, BFP and MPS Maya Nature Resort – SMC Limited UGX 85,340,160	Missing documents: • Nomination of contract manager • Contract management plan • Contract management reports
2.	MOJCA/NCONS/2024-2025/00180-1 Workshops and Seminars - consultative Meetings for Strategic Plan IV, BFP and MPS Imperial Group of Hotels UGX 98,246,800	Missing documents: • Nomination of contract manager • Contract management plan • Contract management reports
3.	MOJCA/WRKS/2024-2025/00001 Building and facility maintenance and repair services – Minor renovation works at Fort Portal Regional Office Hamutar Investment Ltd UGX 37,407,153	Missing documents: • Nomination of contract manager • Contract management plan • Contract management reports
4.	MOJCA/SUPLS/2024-2025/00154 Procurement of Office furniture and furnishings - Office desks, Chairs, Filing Cabinets and Metallic Waiting bench Prime Impex 2001 Limited UGX 83,249,996.63	Non-attachment of Statement of Requirements Missing documents: • Nomination of contract manager • Contract management plan • Contract management reports
	Medium risk procurements	**Reasons for medium -risk rating**
5.	MOJCA/SUPLS/2024-2025/00141 Procurement of Solar and renewable energy - supply and installation of a solar system for Mbale Regional Office and overhaul of the earthing and lightening protection for Arua regional office	• Non-attachment of Statement of Requirements • Specification by brand

	Details of the procurement	Exceptions /findings
	Granton Power Ltd UGX 69,422,080	
6.	MOJCA/WRKS/2024-2025/00002 Procurement for minor renovation works for Soroti Temporary Office Portal Regional Office Hamutar Invest.Ltd UGX 29,017,420	Issuance of inadequate solicitation documents
7.	MOJCA/ SUPLS/2024-2025/00181 Procurement of Microsoft Windows 11 Pro & Microsoft Office 2021 Pro License Sim Plastic Uganda Limited UGX 309,525,996	• Issuance of inadequate solicitation documents • Inadequacies in the Evaluation criteria; the Entity did not include parameters to assess bidders' financial capacity, technical capability, or past experience in executing similar
	Satisfactory Procurements	
8.	MOJCA/SUPLS/2024-2025/00123 Procurement of High-Volume Document Scanner & Licensed Software Gulf Africa Limited UGX 461,616,000	
9.	MOJCA/NCONS/2024-2025/00105 Procurement for Repair of MV UG 24 00036 for Mbarara Regional Office Ketra Motors SMC-Ltd UGX 34,241,240	
10.	MOJCA/CONS/2024-2025/00123 Procurement for on boarding of electronic document and records management systems (EDRMS) for MOJCA Info Consults Int' Ltd UGX 379,373,400	
11.	MOJCA/Works/2024-2025/0010 Lot. 1 Procurement for Comprehensive Structured Cabling for the JOLS House Rholin Tech Limited UGX 794,342,960	
12.	MOJCA/ SUPLS /2024-2025/00185 Procurement of Heavy-duty photocopiers and MyQ software Gulf Africa Limited UGX 131.999,998	
13.	MOJCA/ SUPLS/2024-2025/00199 Procurement of small Office Equipment Limsue Global Investments UGX 209,160,000 No material exception noted	

ANNEX 2: SAMPLE FOR MINISTRY OF JUSTICE AND CONSTITUTIONAL AFFAIRS FY 2024/25

S/N	Reference Number	Particulars	Method	Provider	UGX	Rating
1.	MOJCA/SUPLS/2024-2025/00123	IT equipment - Procurement of High-Volume Document Scanner & Licensed Software	Open Domestic Bidding Method	Gulf Africa Limited	461,616,000	Satisfactory
2.	MOJCA/CONS/2024-2025/00123	On boarding of electronic document and records Management Systems (EDRMS) for MOJCA	Open Domestic Bidding Method	Info Consults Int' Ltd	379,373,4000	Satisfactory
3.	MOJCA/Works/2024-2025/0010	Lot. 1 Comprehensive Structured Cabling for the JOLS House	Restricted Domestic Bidding Method	Rholin Tech Limited	794,342,960	Satisfactory
4.	MOJCA/ SUPLS/2024-2025/00181	Microsoft Windows 11 Pro & Microsoft Office 2021 Pro Licenses	Request for Quotations/Proposals	Sim Plastic Uganda Limited	309,525,996	Medium Risk
5.	MOJCA/ SUPLS/2024-2025/00199	Procurement of small Office Equipment	Open Domestic Bidding/Framework	Limsue Global Investments	209,160,000	Satisfactory
6.	MOJCA/ SUPLS /2024-2025/00185	Heavy duty photocopiers and MyQ software	Request for Quotations/Proposals	Gulf Africa Limited	131.999,998	Satisfactory
7.	MOJCA/NCONS/2024-2025/00180	Workshops and Seminars - consultative Meetings for Strategic Plan IV, BFP and MPS	Direct Procurement.	Maya Nature Resort – Smc Limited	98,246,800	High Risk

8.	MOJCA/NCONS/2024-2025/00180	Workshops and Seminars - consultative Meetings for Strategic Plan IV, BFP and MPS	Direct Procurement.	Imperial Group of Hotels	85,340,160	High Risk
9.	MOJCA/WRKS/2024-2025/00001	Building and facility maintenance and repair services – Minor renovation works at Fort Portal Regional Office	Request for Quotations/Proposals	Hamutar Invest.Ltd	37,407,153	High Risk
10.	MOJCA/WRKS/2024-2025/00002	Building and facility maintenance and repair services – Minor renovation works for Soroti Temporary Office Portal Regional Office	Request for Quotations/Proposals	Hamutar Invest.Ltd	29,017,420	Medium Risk
11.	MOJCA/SUPLS/2024-2025/00154	Procurement of Office furniture and furnishings - Office desks, Chairs, Filing Cabinets and Metallic Waiting bench	Request for Quotations/Proposals	Prime Impex 2001 Limited	83,249,996	High Risk
12.	MOJCA/SUPLS/2024-2025/00141	Solar and Renewable energy - Supply and installation of a solar system for Mbale Regional Office and overhaul of the earthing and lightening protection for Arua regional office	Request for Quotations/Proposals	Granton Power Ltd	69,422,080	Medium Risk
13.	MOJCA/NCONS/2024-2025/00105	Repair of MV UG 24 00036 for Mbarara Regional Office	Request for Quotations/Proposals	Ketra Motors SMC-Ltd	34,241,240	Satisfactory
	TOTAL				**6,005,303,806**	

ANNEX 3: RISK RATING CRITERIA

RISK	DESCRIPTION	AREA	IMPLICATION
HIGH	Such procurements were considered to have serious weaknesses, which could cause material financial loss or carry a risk for the regulatory system or the entity's reputation. Such cases warrant immediate attention by senior management. Significant deviations from established policies and principles and/or generally accepted industry standards will normally be rated "high".	**Planning:** Lack of or failure to procure within the approved plan	This implies emergencies and the use of the direct procurement method which affects competition and value for money.
		Bidding Process: Use of wrong/inappropriate procurement methods, failure to seek Contracts Committee approvals, and usurping the powers of the PDU.	This implies the use of less competitive methods which affects transparency, accountability, and value for money.
		Evaluation: Use of inappropriate evaluation methodologies or failure to conduct an evaluation.	This implies financial loss caused by awarding contracts at higher prices or shoddy work caused by failure to recommend award to a responsive bidder.
		Record Keeping: Missing procurement files and missing key records on the files namely; solicitation document, submitted bids, evaluation report and contract.	This implies that one cannot ascertain the audit trail namely; whether there was competition and fairness in the procurement process.
		Fraud/forgery: Falsification of Documents	This implies a lack of transparency and value for money.
		Contract Management: Payment for shoddy work or work not delivered.	This implies financial loss since there has been no value for money for the funds spent and the services have not been received by the intended beneficiaries
MEDIUM	Procurements that were	**Planning:** Lack of	This implies committing the

RISK	DESCRIPTION	AREA	IMPLICATION
	considered to have weaknesses which, although less likely to lead to material financial loss or to risk damaging the regulatory system or the entity's reputation, warrant timely management action using the existing management framework to ensure a formal and effective system of management controls is put in place. Such procurements would normally be graded "medium" provided that there is sufficient evidence of "hands on management control and oversight" at an appropriate level of seniority.	initiation of procurements and confirmation of funds.	Entity without funds thereby causing domestic arrears.
		Bidding Process: Deviations from standard procedures namely bidding periods, standard formats, use of PP Forms and records of issue and receipts of bids, usage of non-pre-qualified firms, and splitting procurement requirements.	This implies a lack of efficiency, standardization, and avoiding competition.
		Procurement Structures: Lack of procurement structures	This implies a lack of independence of functions and powers and interference in the procurement process.
		Record Keeping: Missing Contracts Committee records and incomplete contract management records.	This implies that one cannot ascertain the audit trail namely; whether the necessary approvals were obtained in a procurement process.
		Contract and Contract Management: Failure to appoint Contract Supervisors, failure to seek the Solicitor General's approval for contracts above UGX. 200 million and lack of notices of Best Evaluated Bidders.	This leads to unjustified contract amendment and variations which lead to unjustified delayed contract completion and lack of value for money. Bidders are not given the right of appeal.
		Failure by the Entity to incorporate in the solicitation	

RISK	DESCRIPTION	AREA	IMPLICATION
		document aspects of gender, social inclusion, environment, health and safety. Aspects of gender, social inclusion, environment, health, and safety are not covered by the contractor during contract implementation.	
LOW	Procurements with weaknesses where resolution within the normal management framework is considered desirable to improve efficiency or to ensure that the business matches current market best practices. Deviations from laid down detailed procedures would normally be graded "low" provided that there is sufficient evidence of management action to put in place and monitor compliance with detailed procedures.	**Planning:** Lack of procurement reference numbers.	This leads to failure to track the procurements which leads to poor record-keeping.
		Bidding Process: Not signing the Ethical Code of Conduct	This leads to failure to declare a conflict of interest and a lack of transparency.
SATISFACTORY	Relates to 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.		