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

REPORT ON PROCUREMENT AND DISPOSAL AUDIT REPORT FOR UGANDA RETIREMENT BENEFITS REGULATORY AUTHORITY FOR FINANCIAL YEAR 2024/2025

JUNE 2026

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Acronyms

BEC	Budget Execution Circular
e-GP	Electronic Government Procurement
FY	Financial Year
GCC	General Conditions of Contract
ICT	Information and Communications Technology
KCCA	Kampala Capital City Authority
LPO	Local Purchase Order
MoFPED	Ministry of Finance, Planning and Economic Development
NITA- U	National Information Technology Authority – Uganda
PDE	Procuring and Disposing Entity
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
PSST	Permanent Secretary and Secretary to the Treasury
SCC	Special Conditions of Contract
UGX	Uganda Shillings
URBRA	Uganda Retirement Benefits Regulatory Authority

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a procurement and disposal audit of Uganda Retirement Benefits Regulatory Authority (URBRA) that covered twelve sampled procurement transactions under the Financial Year 2024/25 (*Appendix 4*).

The overall objective of the audit was to assess and establish the degree of compliance of Entity 's procurement system, process and disposal with the provisions of the PPDA Act Cap. 205, 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 exercise, the summary performance of the Entity revealed an overall weighted average risk rating of **35.1%** which is a **Moderately satisfactory** performance score as per the ranking in Table 7 of the enclosed detailed report.

During the course of the procurement and disposal audit, the Authority identified a number of key positives and best practices exhibited by the Entity in the conduct of procurement and disposal processes. These included:

1. The Entity demonstrated commitment to sustainable procurement practices by issuing bidding documents electronically among others and minimizing the use of paper-based processes, thereby promoting efficiency and reducing administrative costs.

2. Contract management practices were generally satisfactory, with appointed Contract Managers actively monitoring contract execution.

However, the audit identified a number of areas requiring improvement, including the initiation of procurements above approved planned values, delays by the Accounting Officer in confirming the availability of funds, delays in the evaluation process and delays in contract signing. While these issues did not materially undermine the overall procurement framework, they could easily affect the efficiency, timeliness, and value-for-money objectives of the procurement function if not adequately addressed.

Accordingly, the Authority assessed the overall procurement and disposal performance of URBRA as **Moderately Satisfactory**, with a weighted average risk rating of **35.1%**. Nevertheless, Management should prioritize implementation of the recommendations contained in the action plan under Clause 3.4 of this report to strengthen compliance, improve procurement efficiency and enhance accountability in the management of public resources.

Despite the Moderately Satisfactory performance, the following key exceptions were noted:

1. Unimplemented procurements: Although the procurement plan implementation rate was 87.1%, some planned procurement activities were not undertaken during the year. Specifically, procurements valued at UGX 386,043,352 were not executed contrary to

Section 60 (7) of the PPDA Act Cap. 205. This affected service delivery to the intended beneficiaries.

2. Initiating procurements with estimated values exceeding the approved procurement plan value in three procurements worth UGX 710,214,408 contrary to Regulation 4 (1) (b) of the PPDA (Rules and methods for Procurement of Supplies, Works and Non – Consultancy Services) Regulations, 2023. There was no evidence that the procurement plan had been revised to accommodate the increased estimates before commencement of the procurement process. The Entity is exposed to a risk of committing funds that may not be available thus resulting into budget overruns and cash flow constraints.

3. Delays at different stages of the procurement process in ten procurements worth UGX 2,153,604,410 contrary to Section 51 of the PPDA Act Cap. 2025. The delays occurred across key stages including submission to the Contracts Committee for approval, evaluation of bids and contract signing. These delays negatively affected timely service delivery to the intended beneficiaries. Additionally, the Entity could have resorted to shortcuts such as insufficient time given to bidders to prepare and submit bids, incomplete evaluation of bids, retrospective approvals of procurement actions already undertaken among others that may compromise the procurement process.

4. Awarding a contract after expiry of bid validity and proposal security periods in the procurement for the hire of a consultant to facilitate the URBRA Board performance self-evaluation exercise awarded to Ms. Penninah Tibagwa Kasule at UGX 25,000,000. Whereas the contract was signed on 27th June 2025, the Proposal Securing Declaration had already expired on 20th December 2024 and no evidence was availed to demonstrate that the provider had been extended the validity of the declaration prior to contract award and signing.

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

1. The Accounting Officer should:
    i. Review and update the procurement plan whenever there are significant budget changes or unforeseen circumstances in accordance with Section 60 (7) and (8) of the PPDA Act Cap. 205.

    ii. Ensure that all procurements are initiated within the approved procurement plan values and available budget provisions in accordance with Regulation 4 (1) (b) of the PPDA (Rules and methods for Procurement of Supplies, Works and Non – Consultancy Services) Regulations, 2023. Where operational requirements or market conditions necessitate changes in estimated values, the procurement plan should be revised and approved before commencement of the procurement process.

2. The Head, Procurement and Disposal Unit should:
    i. Always expedite submission to the Contracts Committee after the confirmation of funds on the procurement requisition form by the Accounting Officer.

    ii. Always prevail over the evaluation process to ensure that the evaluation of bids for supplies and non-consultancy services is concluded within the ten working days in accordance with Regulation 4(1) (a) of the PPDA (Evaluation) Regulations, 2023 and where it is not able to complete an evaluation exercise within the time specified, the Evaluation Committee shall, in writing, explain to the Accounting Officer the reasons for this and request for extension of the time period in accordance with Regulation 4(2) of the PPDA (Evaluation) Regulations, 2023.

iii. Strengthen controls to monitor bid validity timelines and prevent possible retrospective or invalid extensions through developing a robust document management system to track issuance and expiry dates for timely renewals of bid validities.

Uganda Retirement Benefits Regulatory Authority should implement the recommended action plan on page 26-27.

CHAPTER ONE: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority carried out a procurement and Disposal audit of Uganda Retirements Benefit Regulatory Authority that covered a representative sample of 12 procurement transactions under 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 Public Procurement and Disposal of Assets Act Cap. 205, the PPDA Regulations, 2023 and PPDA Guidelines.

1.2 Objectives of the audit

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

The specific objectives of the audit were to:

1. Establish the level of compliance by the Entity with the general provisions of the PPDA Act Cap. 205, the PPDA Regulations, 2023 and PPDA Guidelines with regard to the performance of the procurement structures and conduct of procurement processes
2. Assess the degree of compliance of the Entity's disposal process with the provisions of the PPDA Act Cap. 205, the PPDA Regulations, 2023 and PPDA Guidelines; and
3. Assess the level of efficiency and effectiveness in contract implementation including the application of Environmental, Social, Health and Safety (ESHS) requirements where applicable.

1.3 Structure of the Entity

URBRA is an autonomous body established by virtue of section 2 of the Uganda Retirement Benefits Regulatory Authority Act 2011, Act No. 15 of 2011. It is responsible for regulating the establishment, management and operation of retirement benefits schemes in Uganda in both the private and public sectors. The Authority is responsible for supervising institutions which provide retirement benefits products and services. URBRA is an oversight body and NOT a Retirement Benefits Scheme.

The primary strategic objectives of establishing URBRA and a strong supervisory framework include: Protection of funds, pension members and beneficiaries' interest by promoting transparency and accountability, Ensuring the stability and integrity of the financial sector through the stability and security of pension funds, Ensuring sustainability of the pension sector as a whole and encouragement of pension provision with a view to promoting long term capital development and Finally, setting the foundation for the gradual liberalization of the sector.

a) The Accounting Officer
According to Section 28 of the PPDA Act Cap. 205, the Accounting Officer has the overall responsibility for the successful execution of procurement, disposal and contract management in a Procuring and Disposing Entity. The Accounting Officer of Uganda Retirement Benefits Regulatory Authority during the Financial Year under review was Ms. Rita Faith Nansasi Wasswa, the Chief Manager Legal Services.

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

Table 1: List of Contracts Committee members

No.	Name	Job Title	Position on Contracts Committee	Date of Appointment
1.	Doris Kahuura Rusoke	Senior Legal Officer	Chairperson	22nd January 2026
2.	Atukunda Marion	Manager, Research and Strategy	Member	24th September 2024
3.	Nampwera Chrispus	Representative of Solicitor General	Member	11th July 2023
4.	Davis Mbuga	Senior Market Conduct Officer	Member	27th October 2025
5.	Mabel Faith Namisango	Senior Administration Officer	Member	27th October 2025

b) Procurement and Disposal Unit
According to Section 33 of the PPDA Act Cap. 205, 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 manned by three staff under the headship of Mr. Patrick Odida as indicated in ***Appendix 2.***

c) User Departments
The Entity is comprised of ten departments as indicated in ***Appendix 3***.

1.4 Audit Scope
The procurement and disposal audit exercise covered a sample of 12 procurement transactions worth UGX 2,316,076,760 conducted during the FY 2024/25 and comprised a review of the procurement structures, procurement plan performance and disposal process.
The list of sampled transactions is contained in ***Appendix 4.***

A representative sample was randomly selected from each stratum based on risk profile and materiality. Higher-risk procurement methods and contracts with higher financial values were prioritised to ensure coverage of the total expenditure. The distribution of the sample against the entire population is shown in Table 2 below:

Table 2: Distribution of Population and Sample

	Population			Sample		Percentage	
No	**Procurement method**	**Value (UGX)**	**No.**	**Value (UGX)**	**No.**	**No.**	**Value**
1.	Open Domestic Bidding	1,679,248,210	24	1,078,531,867	7	29	64
2.	Request for Quotation	164,622,282	4	97,401,330	2	50	59
3.	Request for Proposal	89,421,500	2	89,421,500	2	100	100
4.	Direct Procurement	621,967,238	20	1,050,722,063	1	5	118
5.	Micro Procurement	59,909,531	36	0	0	0	0
	Total	**2,615,168,761**	**86**	**2,316,076,760**	**12**	**14%**	**88.5%**

1.5 Audit Methodology

On 24th April 2026, the Entity was notified about the audit exercise. A sample of twelve procurement transactions was selected based on stratified random sampling. An audit launch meeting was held on 30th April 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 and did not undertake any physical verification as the sampled items were Call off Orders for mostly consumable items.

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 15th June 2026 between the audit team and the Entity 's officials. A management letter was issued to the Entity for management's response on 19th June 2026 and the Entity 's responses to the raised issues were received on 25th June 2026. An exit meeting was held on 25th June 2026 at PDA Head Office, PPDA-URF Towers, Nakasero Road, Kampala, followed with submission of revised responses on 26th June 2026.

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 by the PDE with the general provisions of the PPDA Act Cap. 205, Regulations, 2023 and Guidelines with regard to the performance of the procurement structures

2.1.1 Procurement plan Implementation

Section 60 of the PPDA Act Cap. 205 mandates a Procuring and Disposing Entity to prepare and submit its annual procurement plan for the following financial year. The Authority reviewed the Entity's procurement plan for the Financial Year (FY) 2024/2025 and found that the Entity did not implement 12.9% of its procurement plan creating a variance of UGX 386,043,352 as indicated in Table 3 below:

Table 3: Procurement Plan Implementation

Analysis of procurement Plan Implementation	
Total procurement plan value inclusive of VAT (UGX)	3,001,212,113
Total value of procurements implemented inclusive of VAT (UGX)	2,615,168,761
Procurement plan implementation rate (%)	87.1%
Implementation variance (UGX)	386,043,352

Implication

Procurements worth UGX 386,043,352 were not implemented which affected service delivery.

<u>Management Response</u>

Management notes that the variance was due to budget cuts in Q4.

Recommendation

The Accounting Officer should always review and update the procurement plan on a quarterly basis and in any other case, wherever necessary, ensure improved performance in accordance with Section 60 (7) and (8) of the PPDA Act Cap. 205.

2.1.2 Failure to fully implement previous audit recommendations

Section 10 (1) (a) of the PPDA Act Cap. 205 states that "*where there is persistent breach of this Act or Regulations made or Guidelines issued, under this Act, the Authority may direct the concerned Procuring and Disposing Entity to take such corrective action, as may be necessary in the circumstances, to rectify the breach*".

The Authority conducted a Procurement and Disposal Audit of Uganda Retirements Benefit Regulatory Authority in the FY 2022-2023 and made recommendations therein. The audit noted that out of five previous audit recommendations made, four recommendations (80%) were implemented while only one (20%) was partially implemented as indicated in Table 4 below:

Table 4: Previous audit recommendations that was partially implemented

No	Recommendation	Audit observation	*Management Response*
1.	The Accounting Officer should ensure that there is efficiency in the conduct of procurement processes for full utilization of funds before close of Financial Year 2023-2024.	The audit noted delays at different stages as indicated on item No. 1.5 of this report.	*Management notes this concern, appreciates the improvement made thus far and further commits to continually improve*

Implication

Failure to fully implement audit recommendations leads to recurrence of audit findings, increases operational and compliance risks and undermines continuous improvement efforts.

Recommendation

The Accounting Officer should engage all stakeholders to develop strategies on the implementation of all the Authority's recommendations. Failure of which the Authority will evoke actions against persistent breach in accordance with Section 10 (1) of the PPDA Act Cap. 205.

2.1.3 Initiating procurements with estimated values exceeding the approved procurement plan value

Regulation 4 (1) (b) of the PPDA (Rules and methods for Procurement of Supplies, Works and Non – Consultancy Services) Regulations, 2023 provides that "*A Procuring and Disposing Entity shall not initiate any procurement for which funds are not available or adequate in the budget of the Procuring and Disposing Entity except where incase of framework contracts, funds are to be committed at the time of issue of each specific call off order*".

The Authority noted that in three procurements worth UGX 710,214,408, estimated values at initiation exceeded the amounts approved in the procurement plan. The Authority further noted that the procurements were not under framework arrangement and there was no evidence that the procurement plan had been revised to accommodate the increased estimates before commencement of the procurement process. Details are provided in Table 5 below.

Table 5: Procurements initiated above the estimated approved procurement plan Value.

SN	Subject of procurement	Finding	*Management response*
1.	Supply of fuel and Lubricants for staff URBRA-163/SPLS/2022-2023/00087	The procurement plan provided an amount of UGX 554,400,000 while the procurement requisition	*Procurement plan value was **UGX 627,600,000/= (No.33 on ACPP)** and the requisition estimate was*

SN	Subject of procurement	Finding	*Management response*
	UGX 465,954,267 Method: Open Domestic Bidding method Provider: Total Uganda Limited	indicated an estimated value of UGX 627,600,000 resulting in a variance of UGX 73,200,000	***UGX 670,000,000/=*** *(554,400,00/= was No. 16 of ACPP for FY 2024/2025)* *(See attached copies)* *Kindly note that whereas there was variance in planned figure and requisition figures, Management maintained actual total expenditure within approved budget of UGX 449,200,000/=.* **Authority's comment** The Entity's response has been noted however, the plans attached were for FY 2023/2024 and 2024 to 2025 yet the procurement was planned for in the FY 2022/2023 and therefore it could not address the finding.
2.	Hire of a Consultant to facilitate the URBRA board performance self-evaluation exercise URBRA-163/CONS/2023-2024/00168 UGX 25,000,000 Method: Request for proposal method Provider: Ms. Penninah Tibagwa Kasule	The value as per procurement plan was UGX 10 Million, however, the procurement requisition had an estimate UGX 25 Million leading to a variance of UGX 15 Million.	*The initial request was for the procurement of a consultant to facilitate the Board performance evaluation for FY 2023/2024. The request was submitted at the beginning of FY 2024/25. (See copy of the Procurement Request and Form 5 dated 4th July 2024 attached and marked Annexture A1 & A2 respectively.* *Unfortunately, there was no successful bidder from the initial procurement process.* *The Form 5 dated 4th July 2024 indicated the*

SN	Subject of procurement	Finding	*Management response*
			estimated market price as UGX 10,000,000 while the available balance was UGX. 15,000,000. During FY2024/25, the procurement was redone and the best evaluated bidder at the time quoted UGX 25,000,000 in their submission. Thereafter, negotiation took place on 12th May 2025 and the best bidder agreed to undertake the evaluation for both FY 2023/2024 and 2024/2025 while maintaining the cost of UGX 25,000,000. A copy of the negotiation report is on file dated 12th May 2025 and the Board Evaluation Report is available for verification. for ease of reference. (Attached is the negotiation report marked B respectively). **Authority's Comment** The Authority notes the Entity's response. However, there was no effort made by the Entity to amend the plan so as to meet the resolutions of the negotiations held. Therefore, the plan value remained lower than the estimate and the contract sum as well.
3.	Provision of catering services URBRA-163/NCONS/2023-2024/00157 UGX 219,260,141 Method: Open Domestic Bidding method	The value as per procurement plan was UGX 222 Million, however, the procurement requisition form had an estimate value UGX 400M leading to a variance of UGX 178 Million.	*This was a framework contract procurement process. Management takes note of the omission and commits to correct it going forward.* *Kindly note that whereas*

SN	Subject of procurement	Finding	*Management response*
	Provider: Jose catering solutions Ltd & Crystal suites & apartments Ltd		*there was variance in the planned figure and requisition figures, Management maintained actual total expenditure around approved budget of UGX 220,415,640/= with a negligible variance of UGX 1,155,499/=.* **Authority's Comment** The management response is noted. However, the variance worth UGX 1,155,499 could have hindered full implementation of the planned activity where the plan is not reviewed and updated to cater for the adjustments made.

Implication
The Entity is exposed to risk of committing funds that may not be available thus resulting into budget overruns and cash flow constraints.

Recommendation
The Accounting Officer should ensure that all procurements are initiated within the approved procurement plan values and available budget provisions in accordance with Regulation 4 (1) of the PPDA (Rules and methods for Procurement of Supplies, Works and Non – Consultancy Services) Regulations, 2023. Where operational requirements or market conditions necessitate changes in estimated values, the procurement plan should be revised and approved before commencement of the procurement process.

2.1.4 Delays at different stages of the procurement process

Section 129 (f) of the PPDA Act Cap. 205 provides that a person commits an offence who delays contrary to the requirements of this Act, the opening of bids, the evaluation of bids or making an award decision.

Section 51 of the PPDA Act Cap. 2025 provides that all procurement and disposals shall be conducted in a manner which promotes economy, efficiency and value for money. Contrary to this, the audit noted the following delays in procurement processes:

The Authority noted that in eight procurements worth UGX 2,153,604,410, delays were noted across various stages of the procurement processes as detailed in Table 6 below.

Table 6: Procurements with delays at different stages

SN	Subject of the procurement	Finding	Management responses
1.	Provision of Microsoft 365 licenses for staff. Provider: Computer Revolution (U) Limited Contract Value: UGX 64,498,800	**Delayed confirmation of funds by 15 working days.** The requisition form was raised on 16th July 2024 and the Head of Department approved on 16th July 2024, however, the Accounting Officer confirmed availability of funds on 6th August 2024.	*Whereas, the requisition was made on 16th July 2024 basing on the approved budget, the Accounting Officer opted to confirm availability of funds based on Q1 warranting.* **Authority's Comment** The Entity's response is noted. However, confirmation of funds is a critical preliminary step in the procurement process and should be undertaken promptly to avoid delays in initiating procurements.
2.	Provision of medical insurance services for the period 11th July 2025 to 11th July 2026 Jubilee Health Insurance Company of Uganda Limited UGX 199,353,373	• **Delayed Evaluation by 24 working days.** Whereas bid opening was on 25th April 2024, bid evaluation was concluded on 31st May 2024 creating a variance of 24 working days.	*This was a framework contracting procurement process.* *Due to the limited number of staff, a few competent evaluators were asked to evaluate a big number of bids.* *The PDU had to wait for the availability of the said staff and funds to cater for the evaluation Venue and allowances because a relatively big number of evaluators had to be taken off their normal working schedules to concentrate and complete the assignment.* *Management notes the observation and commits to adhere to the statutory timelines.* **Authority's Comment** The Entity's response is noted. The Head, Procurement and Disposal Unit should ensure adequate planning for

SN	Subject of the procurement	Finding	Management responses
			evaluation activities to comply with the prescribed timelines. Where delays are anticipated, the Evaluation Committee should seek approval from the Accounting Officer for an extension of the evaluation period, supported by clear justification.
3.	Provision of office space Property services limited UGX 1,050,722,063	• **Delayed submission by the Procurement and Disposal Unit for Contracts Committee's approval by 16 working days**. Whereas the Head of Department and Accounting Officer approved the requisition on 29th June 2023, the Procurement and Disposal Unit submitted to the Contracts Committee a request for approval of the bidding document, method of procurement and evaluation committee on 21st July 2023 causing a delay of 16 working days. • **Delayed approval of the evaluation report by CC of 19 working days.** The evaluation report was completed on 6th October 2023 and was approved by the Contracts Committee on 3rd November 2023 representing a delay of 19 working days. In addition, the procurement records did not indicate when the Procurement and Disposal Unit submitted the evaluation report to the	*Due to resource constraints the (only 12 CC meetings for the FY was planned), PDU could not afford to submit for every single procurement as and if they come. PDU therefore combines several submissions for a CC meeting.* *PDU submitted the Evaluation Report on 31/10/2023 for consideration in a meeting which was held on 03/11/2023 (email trail attached).* *Due to resource constraints PDU combines submissions for a specific period of time and such are submitted for approval in one schedule since it is practically difficult to hold a meeting for every procurement* *Going forward we commit to comply or request for extension.* **Authority's Comment** The Entity's response is noted. However, combining submissions due to resource constraints should not lead to delays in the procurement process. The PDU should plan Contracts Committee meetings adequately and maintain proper

SN	Subject of the procurement	Finding	Management responses
		Contracts Committee for approval, making it difficult to determine where the delay occurred.	records of all submission dates. Where delays are unavoidable, the Entity should seek approval for an extension with clear justification.
4.	Supply and delivery of assorted stationery and tonner Dallena Enterprises Limited UGX 35,007,466	• **Delay by 35 working days to conduct evaluation.** Whereas bid opening was conducted on 25th April 2024, the evaluation was concluded on 18th June 2024 as evidenced by the evaluation report. However, the procurement records did not provide an explanation for the delay. • **Delay by 22 working days to sign the contract**: Whereas the display period for the Best Evaluated Bidder Notice expired on 12th July 2024, the contract was signed on 13th August 2024 causing a delay of 22 working days.	*This was a framework contracting procurement process.* *Due to the limited number of staff, a few competent evaluators were asked to evaluate a great number of bids. The PDU had to wait for the availability of staff and funds to cater for the Venue and allowances because a relatively big number of evaluators had to be taken off their normal working schedules to concentrate and complete the assignment.* *Management notes the observation and going forward we commit to adhere with the statutory timelines or request for extension.* **Authority's Comment** The Entity's response is noted. Management should ensure adequate planning and allocation of resources to comply with the prescribed procurement timelines. Where delays are unavoidable, the Evaluation Committee and PDU should seek approval for an extension with clear justification and proper documentation.
5.	Provision of Hotel services for	• **Delay by 20 working days to conduct evaluation**. Bid	*This was a framework contracting procurement*

SN	Subject of the procurement	Finding	Management responses
	the review and finalisation of the URBRA strategic plan 25/26 to 29/30 Source of the Nile Limited Jinja UGX 67,732,000	opening was on 25th April 2024 and evaluation was concluded on 5th June 2024 causing a delay of 26 working days. However, the was no justification for the delay or even evidence requesting for an extension • **Delay by 48 working days to sign the contract.** Whereas the Contracts Committee approved the evaluation report on 25th June 2024, the contract was signed on 16th September 2024 causing a delay of 48 working days. However, there was no clear justification for the delay.	*process.* *Due to limited number of staff, a few competent evaluators were asked to evaluate a great number of bids.* *PDU had to wait for the availability of staff and funds to cater for the Venue and allowances because a relatively big number of evaluators had to be taken off their normal working schedules to concentrate and complete the assignment.* *Management notes the observation and commits to comply of ask for extension.* **Authority's Comment** The Entity's response is noted. Management should ensure adequate planning and allocation of resources to comply with the prescribed procurement timelines. Where delays are unavoidable, the Evaluation Committee and PDU should seek approval for an extension with clear justification and proper documentation.
6.	Supply of fuel and Lubricants for staff Total Uganda Limited UGX 465,954,267	• **Delay by 35 working days to conduct evaluation.** Bid opening was conducted on 16th June 2023 and evaluation was concluded on 7th August 2023 causing a delay of 35 working days. • **Delay by 68 working days to submit to Solicitor General for approval of draft contract.** The	*This was a framework contracting procurement process.* *Due to the limited number of staff, a few competent evaluators were asked to evaluate a great number of bids.* *Management notes the observation and commits to adherence.*

SN	Subject of the procurement	Finding	Management responses
		Contracts Committee approved the evaluation report on 13th September 2023 and the Entity made a submission to the Solicitor General on 19th December 2023 causing a delay of 68 working days.	**Authority's Comment** The Entity's response is noted. Management should ensure adequate planning and allocation of resources to comply with the prescribed procurement timelines. Where delays are unavoidable, the Evaluation Committee and PDU should seek approval for an extension with clear justification and proper documentation.
7.	Provision of catering services Jose catering solutions Limited UGX 117,741,601 Crystal suites and apartments Limited UGX 101,518,540	**Delay by 40 working days to conduct evaluation**. Whereas bid opening was conducted on 25th April 2024, the evaluation exercise was concluded on 25th June 2024.	*This was a framework contracting procurement process.* *Due to the limited number of staff a few competent evaluators were asked to evaluate a great number of bids.* *The PDU had to wait for the availability of staff and funds to cater for the Venue and allowances because a relatively big number of evaluators had to be taken off their normal working schedules to complete the assignment.* **Authority's Comment** The Authority notes Managements response. However, the Entity did not provide evidence of approval of the extended evaluation period by the Accounting Officer based on the justification provided in the response above.
8.	Repair and servicing of Motor vehicles Demko Auto Services Limited UGX 51,076,300	**Delay by 20 working days to conduct evaluation**. Whereas bids were opened on 25th April 2024, evaluation was concluded on 5th June 2024. However, the was no justification for the delay or	*This was a framework contracting procurement process.* *Due to the limited number of staff, a few competent evaluators were asked to evaluate a great number of bids.*

SN	Subject of the procurement	Finding	Management responses
		even evidence requesting for an extension.	*PDU had to wait for the availability of staff and funds to cater for the Venue and allowances because a relatively big number of evaluators had to be taken off their normal working schedules to concentrate and complete the assignment.* **Authority's Comment** The Entity's response is noted. The Head, Procurement and Disposal Unit should ensure adequate planning for evaluation activities to comply with the prescribed timelines. Where delays are anticipated, the Evaluation Committee should seek approval from the Accounting Officer for an extension of the evaluation period, supported by clear justification.

Implementations

- Delays at the different stages in the procurement cycle contribute to extended procurement lead times and increase the risk of late delivery of critical goods and services.
- Furthermore, to meet tight deadlines, the Entity may resort for shortcuts such as insufficient time given to bidders to prepare and submit bids, incomplete evaluation of bids, retrospective approvals of procurement actions already undertaken among others that may compromise the procurement process.

Recommendations

The Head, Procurement and Disposal Unit should:

i. Always expedite submission to the Contracts Committee after the confirmation of funds on the procurement requisition form by the Accounting Officer and evaluation reports.

ii. Always prevail over the evaluation process to ensure that the evaluation of bids for supplies and non-consultancy services is concluded within the ten working days in accordance with Regulation 4(1) (a) of the PPDA (Evaluation) Regulations, 2023 and where it is not able to complete an evaluation exercise within the time specified, the Evaluation Committee shall, in writing, explain to the Accounting Officer the reasons for this and request for extension of the time period in accordance with Regulation 4(2) of the PPDA (Evaluation) Regulations, 2023.

iii. Submit the contracts to the Solicitor General for clearance in a timely manner so as to improve efficiency in accordance with Section 51 of the PPDA Act Cap. 205.

Management Response

2.1.5 Inconsistencies in office rental space measurements

Regulation 50(1) and 52(3)(a)(iii) of the PPDA (Contracts) Regulations, 2023 provides for an Accounting Officer to appoint a Contract Manager who will ascertain that the Procuring and Disposing Entity meets all payment and other obligations in accordance with the terms and conditions of the contract".

The Authority noted inconsistencies in the documentation supporting the rental space occupied by UBRA under the procurement for the provision of office space valued at UGX 87,810,172 per month. The tenancy agreement effective 1st January 2022 provided for 1,675 square meters, while a Government Valuer's report dated 3rd April 2024 established a gross internal area of 1,393.32 square meters. In addition, the subsequent contract executed on 1st January 2024 reflected a rental space of 1,228 square meters without documented justification for the changes in measurements. However, during the exit meeting, the Entity explained that the reduction in the rented space formed part of an internal initiative to optimize office accommodation requirements and achieve savings in government expenditure. Costs were reduced on shared spaces like the stairs, lifts and lobby areas. However, the procurement records did not contain sufficient supporting documentation to demonstrate and justify the changes in the leased area over time.

Implication

The lack of consistent and adequately documented office space measurements may create challenges in verifying compliance with contractual terms and supporting informed decision-making regarding office accommodation needs.

Management response

It is true that URBRA signed a two years' rental contract for 1,675 m^2 space for a contract price of UGX 88,866,154/= VAT inclusive effective 1st January 2022 while on 1st January 2024, URBRA signed another three years' contract for 1,228 m^2 for a contract price of UGX 87,810,172/= VAT inclusive.

The 447 m^2 reduction in rental space from 1675 m^2 to 1228 m^2 was because of URBRA's negotiation efforts that excluded verandas and common areas like lift-waiting areas and stare cases.

It is important to note that the following basis were applied for determination of applicable rental fees;

1. *Market value as per section 4.0 of the Government Valuer's report dated 3rd April 2024;*
2. *Terms and condition of current agreement, Articles 5 & 6 of rental lease agreement; and*

3. *Applicable exchange Rates; On 1st January 2022, the BOU/URA exchange rate was 3,545/= while on 1st January 2024, it was 3,790/=.*

Please note that despite the Government Valuer's recommendation for rentable space of 1393.32 m² at UGX 114,460,000/= VAT inclusive. (See sections 9.0 and 13.0 of Government Valuer's Report), URBRA management through negotiation efforts brought down the rentable areas, the rental cost and change currency from USD to Uganda shillings.

Authority's comment

The Entity's response is noted. The efforts made to reduce the rentable space and achieve cost savings for Government are commendable. However, the basis for the changes in office space measurements and the exclusion of verandas and common areas should be adequately documented and maintained on the procurement and contract management files. This will enhance transparency, facilitate verification of contractual obligations and support informed decision-making regarding office accommodation requirements in future.

Recommendation

The Accounting Officer should always confirm that office rental agreements are supported by verified measurements and that any changes in leased space are properly documented and approved before implementation in accordance with Regulation 53(3)(vii) of the PPDA (Contracts Regulations, 2023.

2.1.6 Contract signing after expiry of bid validity and proposal security periods

Section 6(1)(c) of the PPDA (Contracts) Regulations, 2023 provides that a Procuring and Disposing Entity shall not issue a contract or any communication conveying acceptance of a bid unless the bid remains valid or the bidder has formally agreed to extend the bid validity on the same terms and conditions.

The Authority noted irregularities in the procurement for the hire of a consultant to facilitate the URBRA Board performance self-evaluation exercise awarded to Ms. Penninah Tibagwa Kasule at UGX 25,000,000. Whereas the contract was signed on 27th June 2025, the proposal securing declaration had already expired on 20th December 2024 and no evidence was availed to demonstrate that the provider had been extended the validity of the declaration prior to contract award and signing.

Implications

This may expose the Entity to challenges regarding the enforceability and transparency of the procurement process.

Management Response

Management note the guidance and commits to improving going forward.

Recommendation

The Head, Procurement and Disposal Unit should strengthen controls to monitor bid validity timelines and develop a robust document management system to track issuance and expiry dates for timely renewals of bid validities so that bids remain valid until contract signature in accordance with Section 6(1)(c) of the PPDA (Contracts) Regulations, 2023.

2.2 Compliance of the Entity's disposal process with the provisions of the PPDA Act, Cap. 205, PPDA Regulations 2023 and PPDA Guidelines 2024

2.2.1 Non-disposal of obsolete assets

Regulation 2(2) of the PPDA (Disposal of Public Assets) Regulations, 2023 provides that, for an Accounting Officer in each financial year should cause the public assets of a Procuring and Disposing Entity to be reviewed, to identify the public assets to be disposed of in the following year.

The Authority noted that the Entity did not dispose of obsolete assets during the financial year 2024/2025. Assets identified for disposal in the Board of Survey and valuation reports dated 29^{th} August 2024 and 9^{th} July 2025 with an anticipated disposal value of UGX 2,505,000 remained undisposed. Although the Entity deferred the exercise to Q3 of the following FY on the advice of the HPDU citing (uneconomic proceeds against the estimated disposal costs of UGX 3,240,000 and the need to combine with newly recommended assets), the Board of Survey Report of 9^{th} July 2025 explicitly noted insufficient storage space. This has left the assets at risk of damage and pilferage.

Implication

This may result in inefficient utilization of storage space and expose the Entity to the risk of deterioration or pilferage of the assets awaiting disposal.

Management response

Due to budget constraints, we could not afford the costs for advertising for the disposal process, nor did we have funds to pay inter-ministerial asset valuation committee, leave alone payment of auctioneer's commission. We are happy to note that going forward, budgetary provisions have been made for all the above costs in the next FY 2026/2027 budget.

Authority's response

The Authority notes the response, however, the identified assets remained undisposed despite being recommended for disposal in successive Board of Survey reports and the acknowledged limitation of storage space.

Recommendation

The Accounting Officer should prepare and implement a disposal action plan with clear timelines for disposal of identified assets in accordance with Regulation 2 of the (Disposal of Public Assets) Regulations, 2023 and ensure periodic follow-ups on implementation of Board of Survey recommendations.

2.3 Level of Efficiency and effectiveness in contract implementation including the application of Environmental, Social, Health and Safety (ESHS) requirements where applicable

The Authority did not find major exceptions under this objective.

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

This Section presents the risk rating and the Entity's overall performance.

3.1. Audit Opinion/Conclusion

Based on the audit conducted, the Uganda Retirement Benefits Regulatory Authority (URBRA) generally complied, in the material respects, with the provisions of the PPDA Act Cap. 205, the PPDA Regulations, 2023, and applicable PPDA Guidelines in the conduct of its procurement activities for the Financial Year 2024/2025. The Entity demonstrated commitment to sustainable procurement practices by issuing bidding documents electronically among others and minimizing the use of paper-based processes, thereby promoting efficiency and reducing administrative costs.

However, the audit identified a number of areas requiring improvement, including the initiation of procurements above approved planned values, delays by the Accounting Officer in confirming the availability of funds, delays in making submissions to Contracts Committee, delays in the evaluation process and delays in contract signing. While these issues did not materially undermine the overall procurement framework, they may affect the efficiency, timeliness, and value-for-money objectives of the procurement function if not adequately addressed.

Accordingly, the Authority assesses the overall procurement and disposal performance of URBRA as **Moderately Satisfactory**, with a weighted average risk rating of **35.1%**. Nevertheless, Management should prioritize implementation of the recommendations contained in the action plan under Clause 3.4 of this report to strengthen compliance, improve procurement efficiency and enhance accountability in the management of public resources.

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 below:

Risk Computation

The Table 7 below shows the computation of risk:

Table 7: Risk Computation

Risk category	No.	No. %	Value (UGX)	Value %	Weights	Total weighted Average	
						By No.	By Value
High	0	0	0	0	0.6	0	0
Medium	5	41.7	1,960,289,844	84.6	0.3	12.51	25.38
Low	4	33.3	218,314,566	9.4	0.1	3.33	0.94
Satisfactory	3	25	137,472,350	6	0	0	**0**
TOTAL	**12**	**100**	**2,316,076,760**	**100**	**1**	**15.84**	**26.32**

$$\text{Weighted Average (By no.)} = \frac{\sum \text{Weighted Score} \times 100}{60} = \frac{15.84 \times 100}{60} = 26.4\%$$

Weighted Average (By Value) = $\frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{26.32}{60} \times 100 = 43.8\%$

The average weighted risk rating = $\frac{26.4+43.8}{2} = 35.1\%$

The risk rating is as shown in Table 8 below:

Table 8: Risk Rating

Risk Rating (%)	Description of Performance
0 –30	Satisfactory
31 – 70	Moderately satisfactory
71 – 100	Unsatisfactory

Chart Representation of Risk Rating

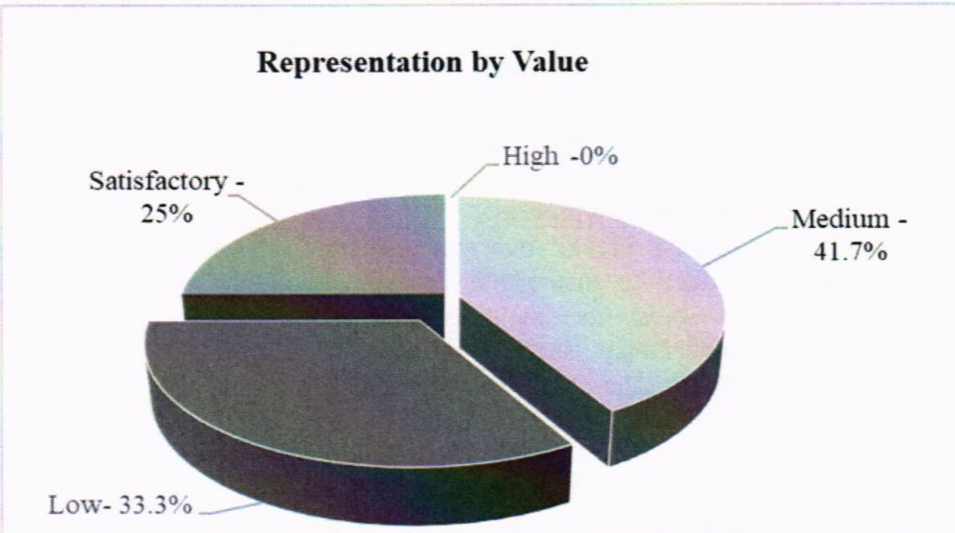

Figure 1: Chart Representation of Risk Rating by Number

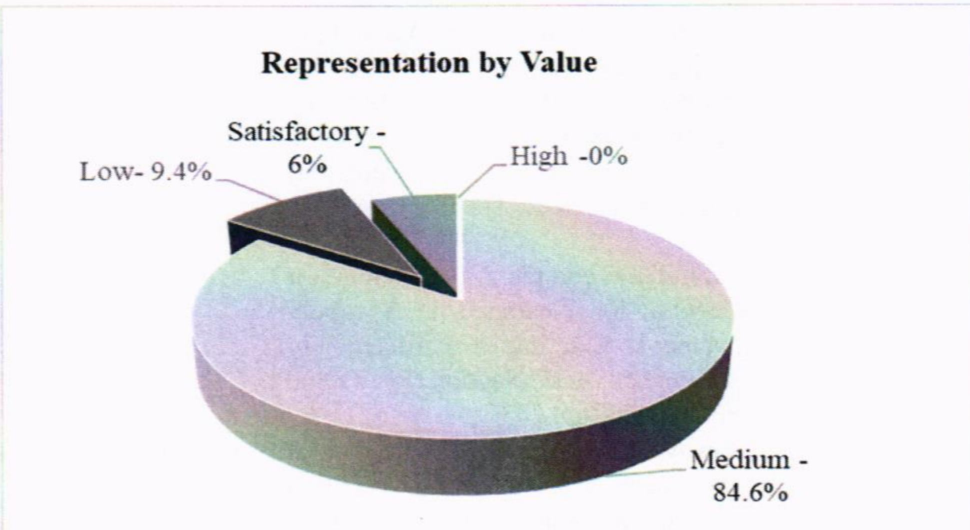

Figure 2: Chart Representation of Risk Rating by Value

3.3 Recommendation Action Plan

The Entity should implement the recommendations in Table 9 below:

Table 9: Action Plan

No.	Finding	Action/Recommendation	Responsible Officer	Timeline
1.	Procurement planning and plan Implementation	Review and update the procurement plan whenever there are significant budget changes.	Accounting Officer	Quarterly
3.	Initiating procurements with estimated values exceeding the approved procurement plan value	Procurements are initiated within the approved procurement plan values and available budget provisions. Where operational requirements or market conditions necessitate changes in estimated values, the procurement plan should be revised and approved before commencement of the procurement process.	Accounting Officer/ Head PDU/ Finance	Immediate
4.	Delays at different stages of the procurement process	Always prevail over the evaluation process to ensure that the evaluation of bids for supplies and non-consultancy services is concluded within the ten working days in accordance with Regulation 4(1) (a) of the PPDA (Evaluation) Regulations, 2023 and where it is not able to complete an evaluation exercise within the time specified, the Evaluation Committee shall, in writing, explain to the Accounting Officer the reasons for this and request for extension of the time period in accordance with Regulation 4(2) of the PPDA (Evaluation) Regulations, 2023. Submit the contracts to the Solicitor General for clearance in a timely manner so as to improve efficiency in accordance with Section 51 of the PPDA Act Cap. 205	Head PDU	Immediate
5.	Inconsistencies in office rental space measurements	Always confirm that office rental agreements are supported by verified measurements and that any changes in leased space are properly	Accounting Officer/ Finance/ Head PDU	Annually

No.	Finding	Action/Recommendation	Responsible Officer	Timeline
		documented and approved before implementation		
6.	Contract signing after expiry of bid validity and proposal security periods	Strengthen controls to monitor bid validity timelines and prevent retrospective or invalid extensions through developing a robust document management system to track issuance and expiry dates for timely renewals of bid validities.	Accounting Officer/ Head PDU	Within 30 working days
7.	Non-disposal of obsolete assets	Prepare and implement a disposal action plan with clear timelines for disposal of identified assets and ensure periodic follow-up on implementation of Board of Survey recommendations.	Head PDU/ Accounting Officer	Before 30th December 2026

APPENDICES

Appendix 1: Rating of the individual contracts reviewed

MEDIUM RISK CASES

No.	Procurement Details	Reasons for rating
1.	Supply of fuel and Lubricants for staff URBRA-163/SPLS/2022-2023/00087 UGX 465,954,267 Method: Open Domestic Bidding method Provider: Total Uganda Limited	• The procurement plan provided an amount of UGX 554.4M, however, Form 5 indicated an estimated value of UGX 670.2M resulting in a variance of UGX 115.8M. • Delay by 35 working days to conduct evaluation. Bid opening was conducted on 16th June 2023 and evaluation was concluded on 7th August 2023 causing a delay of 35 working days. • Delay by 68 working days to submit to Solicitor General for approval of draft contract. The Contracts Committee approved the evaluation report on 13th September 2023 and the Entity made a submission to Solicitor General on 19th December 2023 causing a delay of 68 working days.
2.	Hire of consultant to facilitate the URBRA board performance self-evaluation exercise URBRA-163/CONS/2023-2024/00168 UGX 25,000,000 Method: Request for proposal method Provider: Ms. Penninah Tibagwa Kasule	• The value as per procurement plan was UGX 10 Million, however, the Form 18 had an estimate UGX 25 Million leading to a variance of UGX 15 Million. • Whereas the contract was signed on 27th June 2025, the proposal securing declaration had already expired on 20th December 2024 and no evidence was availed to demonstrate that the Provider had been extended the validity of the declaration prior to contract award and signing.
3.	Provision of catering services URBRA-163/NCONS/2023-2024/00157 UGX 219,260,141 Method: Open Domestic Bidding method Provider: Jose catering solutions Ltd & Crystal	• The value as per procurement plan was UGX 222 million, however, the Form 5 had an estimate value UGX 400 million leading to a variance of UGX 178 Million. • Delay by 40 working days to conduct evaluation. Whereas bid opening was conducted on 25th April 2024, the evaluation exercise was concluded on 25th June 2024.
4.	Provision of medical insurance services for the period 11th July 2025 to	• Delayed Evaluation by 24 working days. Whereas bid opening was on 25th April 2024, bid evaluation was concluded on 31st May 2024 creating a variance

No.	Procurement Details	Reasons for rating
	11th July 2026 Jubilee Health Insurance Company of Uganda Limited UGX 199,353,373	of 24 working days. • Delayed approval by 43 working days by the Contracts Committee. Whereas the Accounting Officer approved the availability of funding on 24th January 2024, the Contracts Committee approved the method of procurement, evaluation committee and bidding document on 28th March 2024.
5.	Provision of office space Property services limited UGX 1,050,722,063	• Delayed submission by the Procurement and Disposal Unit for Contracts Committee's approval by 16 working days. Whereas the Head of Department and Accounting Officer approved the requisition on 29th June 2023, the Procurement and Disposal Unit submitted to Contracts Committee a request for approval of the bidding document, method of procurement and evaluation committee on 21st July 2023 causing a delay of 16 working days. • Delayed approval of the evaluation report by CC of 19 working days. The evaluation report was completed on 6th October 2023 but was approved by the Contracts Committee on 3rd November 2023, representing a delay of 19 working days. In addition, the procurement records did not indicate when the Procurement and Disposal Unit submitted the evaluation report to the Contracts Committee for approval, making it difficult to determine where the delay occurred. • The inconsistencies in the documentation supporting the rental space occupied by the Authority. The tenancy agreement effective 1st January 2022 provided for 1,675 square meters, while a Government Valuer's report dated 3rd April 2024 established a gross internal area of 1,393.32 square meters. In addition, the subsequent contract executed on 1st January 2024 reflected a rental space of 1,228 square meters without documented justification for the changes in measurements.

LOW RISK CASES

No.	Procurement Details	Reasons for Low rating
1.	Provision of Microsoft 365 licenses for staff. Provider: Computer	Delayed confirmation of funds by 15 working days. The requisition form was raised on 16th July 2024 and the Head of Department approved on 16th July 2024, however, the Accounting Officer confirmed

No.	Procurement Details	Reasons for Low rating
	Revolution (U) Limited Contract Value: UGX 64,498,800	availability of funds on 6th August 2024.
2.	Repair and servicing of Motor vehicles Demko Auto Services Limited UGX 51,076,300	Delay by 20 working days to conduct evaluation. Whereas bids were opened on 25th April 2024, evaluation was concluded on 5th June 2024. However, the was no justification for the delay or even evidence requesting for an extension.
3.	Provision of Hotel services for the review and finalisation of the URBRA strategic plan 25/26 to 29/30 Source of the Nile Limited Jinja UGX 67,732,000	• Delay by 20 working days to conduct evaluation. Bid opening was on 25th April 2024 and evaluation was concluded on 5th June 2024 causing a delay of 26 working days. However, the was no justification for the delay or even evidence requesting for an extension. • Delay by 48 working days to sign the contract. Whereas the Contracts Committee approved the evaluation report on 25th June 2024, the contract was signed on 16th September 2024 causing a delay of 48 working days. However, there was no clear justification for the delay.
4.	Supply and delivery of assorted stationery and tonner Dallena Enterprises Limited UGX 35,007,466	• Delay by 35 working days to conduct evaluation. Whereas bid opening was conducted on 25th April 2024, the evaluation was concluded on 18th June 2024 as evidenced by the evaluation report. However, the procurement records did not provide an explanation for the delay. • Delay by 22 working days to sign the contract. Whereas the display period for the Best Evaluated Bidder Notice expired on 12th July 2024, the contract was signed on 13th August 2024 causing a delay of 22 working days.

SATISFACTORY

SN	Procurement details	Amount (UGX)
1.	Hire of consultant to develop the Authority's strategic plan URBRA-163/CONS/2024-2025/00018 Prof. Hisali Eria	64,421,500
2.	Provision of cleaning services URBRA-163/NCONS/2023-2024/00166 Hygiene Consultants Limited	40,148,320
3.	Supply of eleven Laptops to staff MTA Computers Limited	32,902,530

Appendix 2: Procurement and Disposal Unit members

No.	Name	Job Title
1.	Patrick Odida	Senior Procurement Officer
2.	Godfrey Ongondia	Procurement Officer
3.	Jonathan Mugonya	Procurement Officer
4.	Rebecca Namujju	Inventory Assistant

Appendix 3: User Departments

S/NO	Title of User Department	Job Title of Head of Department
1.	Office of the Chief Executive Director	Chief Executive Director
2.	Supervision and Market conduct	Chief Manager
3.	Communication and Corporate Affairs	Chief Manager
4.	Human Resource and Administration	Chief Manager
5.	Finance and Accounting	Chief Manager
6.	Procurement and Inventory Management	Manager
7.	Internal Audit	Manager
8.	Legal Services	Chief Manager
9.	Research and Strategy	Chief Manager
10.	Information Communication and Technology	Manager

Appendix 4: List of Sampled Procurements for the Financial Year 2024/2025

No.	Reference Number	Procurement subject	Procurement method	Contract value (UGX)	Provider	Risk Rating
1.	URBRA-163/NCONS/2024-2025/00005	Provision of Microsoft 365 licences for staff	Request for quotation method	64,498,800	Computer Revolution (U) Limited	Low
2.	URBRA-163/NCONS/2023-2024/00165	Provision of medical insurance services for the period 11th July 2025 to 11th July 2026	Open Domestic Bidding method	199,353,373	Jubilee Health Insurance Company of Uganda Limited	Medium
3.	URBRA-163/NCONS/2023-2024/00001	Provision of office space	Direct Procurement method	1,050,722,063	Property services limited	Medium
4.	URBRA-163/NCONS/2023-2024/00167	Supply and delivery of assorted stationery and tonner	Open Domestic Bidding method	35,007,466	Dallena Enterprises Limited	Low
5.	URBRA-163/NCONS/2023-2024/00158	Provision of Hotel services for the review and finalization of the URBRA strategic plan 25/26 to 29/30	Open Domestic Bidding method	67,732,000	Source of the Nile Limited Jinja	Low
6.	URBRA-163/SPLS/2022-2023/00087	Supply of fuel and Lubricants for staff	Open Domestic Bidding method	465,954,267	Total Uganda Limited	Medium
7.	URBRA-163/SPLS/2023-2024/00003	Supply of eleven Laptops to staff	Request for quotation method	32,902,530	MTA Computers Limited	Satisfactory
8.	URBRA-163/CONS/2023-	Hire of consultant to facilitate the URBRA board	Request for proposal	25,000,000	Ms. Penninah Tibagwa Kasule	Medium

No.	Reference Number	Procurement subject	Procurement method	Contract value (UGX)	Provider	Risk Rating
	2024/00168	performance self-evaluation exercise				
9.	URBRA-163/CONS/2024-2025/00018	Hire of consultant to develop the Authority's strategic plan	Request for quotation method	64,421,500	Prof. Hisali Eria	Satisfactory
10.	URBRA-163/NCONS/2023-2024/00157	Provision of catering services	Open Domestic Bidding method	117,741,601	Jose catering solutions Limited	Medium
				101,518,540	Crystal suites and apartments Limited	
11.	URBRA-163/NCONS/2024-2025/00010	Repair and servicing of Motor vehicles	Open Domestic Bidding method	51,076,300	Demko Auto Services Limited	Low
12.	URBRA-163/NCONS/2023-2024/00166	Provision of cleaning services	Open Domestic Bidding method	40,148,320	Hygiene Consultants Limited	Satisfactory

Appendix 5: 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 considered to	**Planning:** Lack of initiation of	This implies committing the Entity without funds

RISK	DESCRIPTION	AREA	IMPLICATION
	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.	procurements and confirmation of 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 document aspects of	

RISK	DESCRIPTION	AREA	IMPLICATION
		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.		