PUBLIC PROCUREMENT AND DISPOSAL
OF PUBLIC ASSETS AUTHORITY

"Regulating for Results"

REPORT ON COMPLIANCE INSPECTION OF KAPELEBYONG DISTRICT LOCAL GOVERNMENT FOR FINANCIAL YEAR 2024/2025

JULY 2026

TABLE OF CONTENTS

LIST OF TABLES

LIST OF FIGURES

ACRONYMS

BEB	Best Evaluated Bidder
BOQs	Bills of quantities
CC	Contracts Committee
LTD	Limited
PDE	Procuring and Disposing Entity
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
UGX	Uganda Shillings

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority conducted a compliance inspection of Kapelebyong District Local Government, covering ten sampled procurement transactions worth UGX 3,490,313,442 for Financial Year 2024/2025.

The overall objective of the compliance inspection was to assess and establish the degree of compliance of Kapelebyong District Local Government's procurement and disposal system and processes with the provisions of the PPDA Act, Cap. 205, and the attendant PPDA Regulations, and to assess the level of procurement and disposal performance over the inspection period.

The inspection revealed that the Contracts Committee was not fully constituted which impacted the operation of the internal controls and oversight mechanisms leading to irregularities at evaluation, inadequate bidding documents and poor procurement planning. Additionally, weaknesses were observed in the Governance of the Entity evidenced by failure to implement previous audit recommendations and poor adoption of procurement amendments such as reservations schemes.

While the weaknesses identified were not considered pervasive enough to undermine the overall integrity of the procurement and disposal system, they reveal deficiencies in governance and oversight, procurement planning, implementation of the Authority's recommendations, bid evaluation, and contract management. If left unaddressed, these weaknesses may adversely affect service delivery, limit competition, hinder inclusive participation in public procurement, and increase exposure to procurement and contract management risks.

Based on the findings of the compliance inspection exercise, the performance of Kapelebyong District Local Government for the Financial Year 2024/2025 was **Moderately Satisfactory**, with an overall weighted average risk rating of **34%**, as detailed in Chapter 3 of this report.

The following key exceptions were noted:

1. Contrary to Section 28 (1) (a) of the PPDA Act, Cap. 205, the Accounting Officer did not duly constitute the Contracts Committee, which comprised only three members instead of the required five. Failure to fully constitute the Contracts Committee compromises the effectiveness of procurement decision-making, as the Committee may lack the required quorum and diversity of expertise to independently and objectively review procurement submissions;

2. In contravention of Section 10 (1) (a) of the PPDA Act, Cap. 205, which requires entities to take corrective action on recommendations issued by the Authority, it was noted that the Entity did not fully implement six recommendations representing 50% of the total recommendations. This was partly attributed to the absence of a strong internal mechanism or designated team responsible for tracking and coordinating the implementation of the Authority's recommendations, which undermines efforts to improve the Entity's procurement and disposal performance; Failure to fully implement audit recommendations affects the performance of the procurement function and is an indicator of a weak implementation mechanism by the Entity.

3. Section 60 (7) of the PPDA Act, Cap. 205 states that, "*A procuring and disposing entity shall, on a quarterly basis and in any other case, wherever necessary, review and update its procurement plan.*" The Authority noted that the Entity's procurement plan implementation rate was at 155.6% with procurements worth UGX 2,569,094,291 procured over and above the procurement plan. This exposes the Entity to the risk of budget overruns and creation of domestic arrears;

4. PPDA Guideline No 11/2024 paragraph 2.1 (i) requires every Procuring and Disposing Entity to allocate a minimum of 15% of its annual procurement plan budget to registered associations representing Women, Youth, and Persons with Disabilities. The inspection revealed that the Entity's procurement plan was developed without incorporating provisions to reserve portions of procurement for these designated groups. Failure to apply reservation schemes limits the participation of registered associations of Women, Youth, and Persons with Disabilities in public procurement. This undermines Government efforts to promote inclusiveness, equitable economic empowerment, and increased access to procurement opportunities for marginalized groups;

5. Regulation 52 (1) (b) of the PPDA (Contracts) Regulations, 2023 obliges the contract manager to ascertain that the provider performs the contract in accordance with the terms and conditions specified in the contract. The Authority noted weak contract management and inadequate enforcement of contractual obligations in the procurement for management of revenue collection at Obalanga Cattle Market valued at UGX 47,600,000. Although a letter dated 15th October 2025 was issued to M/s Emorikikinos All the Time Farmers Association for failure to remit revenues for the months of July, August, September, and October 2025, no further remedial action was taken. Specifically, the Entity did not pursue sanctions such as termination of the contract, reporting the contractor to the Authority for blacklisting or initiating legal recovery measures. Failure to enforce contractual provisions exposes the Entity to loss of public revenue, weakens accountability mechanisms, and sets a precedent that encourages non-compliance by service providers;

6. Section 76 (3) of the PPDA Act, Cap. 205 provides that detailed evaluation shall be conducted to compare the details of the received bids with the terms, conditions and criteria stated in the bidding documents and that the detailed evaluation shall not be based on any terms, conditions or criteria that was not included in the bidding documents. The Authority found that in two procurement transactions worth UGX 303,956,716, the evaluation committees recommended award to bidders that did not comply with the evaluation criteria, an indicator of inadequate capacity to review bids by the evaluation committees. This exposes the Entity to the risk of awarding contracts to firms with inadequate technical capacity, potentially leading to poor contract performance; and

7. Section 33 (o) of the PPDA Act, Cap. 205 requires the Procurement and Disposal Unit to maintain and archive records of the procurement and disposal process. The Authority noted missing records in four procurement action files worth UGX 2,431,452,055. Lack of contract management reports/progress reports and other records casts doubt on whether contracts were executed in accordance with contractual requirements and terms and conditions.

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

1. The Accounting Officer should:
   i. Expedite the appointment of the other two members to ensure the Contracts Committee is fully constituted and staffed with adequate expertise and experience in accordance with Section 28 (1) (a) of the PPDA Act, Cap. 205;

   ii. Establish a structured mechanism to track and implement previous recommendations, including a clear action plan with timelines, responsible officers, and periodic progress reviews. In addition, Management should designate an officer or committee to regularly monitor implementation status and report progress to Top Management, ensuring that all recommendations issued by the Authority are fully implemented in a timely manner in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205;

   iii. Institute quarterly procurement plan reviews to align planned procurements with actual budget releases and revenue collection. Any significant changes should be formally approved and reflected in the updated procurement plan in accordance with Regulation 4 of the PPDA (Procurement Planning) Regulations, 2023;

   iv. Expedite the recovery of all outstanding revenue arrears from the contractor M/s Emorikikinos All the Time Farmers Association and submit a comprehensive status report to the Authority within four months of issuance of this report, detailing the recovery actions undertaken, amounts recovered, outstanding balances, and any enforcement measures applied in accordance with the contract; and

   v. Institutionalise the Reservation Scheme by identifying suitable procurements during the planning stage, incorporating the required reservations in annual procurement plans, and undertaking targeted stakeholder sensitisation to increase participation by eligible groups. This will promote compliance with PPDA Guideline No. 11/2024 and advance the Government's objective of inclusive and equitable participation in public procurement.

2. The Head, Procurement and Disposal Unit should;
   i. Prevail upon the Evaluation Committees to conduct evaluations according to the criteria set in the bidding document in accordance with Section 76 (3) of the PPDA Act, Cap. 205 and Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023;
   ii. Always maintain procurement and disposal records and reports on their respective action files in accordance with Section 33 (o) of the PPDA Act, Cap. 205

Kapelabyong District Local Government should implement the recommended action plan on page 15 of this report.

CHAPTER ONE: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority conducted a compliance inspection of the Kapelebyong District Local Government, covering ten sampled procurement transactions for the Financial Year 2024/2025. The inspection reviewed procurement structures, procurement and asset disposal processes, and contract performance, in accordance with the Public Procurement and Disposal of Assets Act, Cap. 205, and the attendant PPDA Regulations.

1.2 Overall Objective

The overall objective of the inspection was to assess and determine the degree of compliance of Kapelebyong District Local Government's procurement system, process and disposal process with the provisions of the Public Procurement and Disposal of Public Assets Act, Cap. 205, and the attendant PPDA Regulations, and to assess the level of procurement performance over the inspection period.

The specific objectives were to:

1. Establish the Entity's level of compliance with the general provisions of the PPDA Act, Cap. 205, and the attendant PPDA Regulations regarding the performance of the procurement structures and the conduct of the procurement process;
2. Assess the extent to which the Entity's disposal process complies with the provisions of the PPDA Act, Cap. 205, and the PPDA (Disposal of Public Assets) Regulations, 2023; and
3. Assess the efficiency and effectiveness of contract implementation, including the application of Environmental, Social, Health and Safety (ESHS) Requirements during the procurement process.

1.3 Structure of the Entity

The key players in the procurement structure of Kapelebyong District Local Government include the Chief Administrative Officer as Accounting Officer, the Contracts Committee, the Procurement and Disposal Unit and the User Departments.

Section 28 (1) of the PPDA Act, Cap. 205 gives the Accounting Officer the overall responsibility for the successful execution of procurement, disposal and contract management in the Procuring and Disposing Entity. The Chief Administrative Officer; Mrs. Rhoda Oroma was designated as the Accounting Officer of the Entity during the Financial Year 2024-2025.

Section 28(1)(c) of the PPDA Act, Cap. 205 mandates that the Accounting Officer establish and maintain an adequately staffed Procurement and Disposal Unit. During the year under review, the Entity's Procurement and Disposal Unit was fully staffed with two members
The details of the staff of the Procurement and Disposal Unit are shown in Table 1 below:

Table 1: Staff in the Procurement and Disposal Unit

No.	Name	Position	Qualifications
1.	Ms. Betty Anyango	Senior Procurement Officer	Bachelor of Procurement and Logistics Management, Post Graduate Diploma in Supply Chain Management
2	Mr. Ojur Richard	Procurement Officer	Bachelor of Procurement and Logistics Management, Diploma in Stores Management

1.4 Scope of the Compliance Inspection

The inspection covered a sample of ten procurement transactions worth UGX 3,490,313,442 under the Financial Year 2024/2025. The list of sampled transactions is contained in Annex 2.

1.5 Methodology

An entry meeting was held on 8th December 2025. The Authority examined records and documents for each sampled procurement transaction and/or disposal, and obtained the relevant evidence to support its conclusions. This involved a review of the Entity's procurement and disposal planning, initiation, bidding, evaluation, contract placement and related processes. At the end of the document review, a physical verification was undertaken to assess the level of contractual delivery and whether the items were fit for purpose.

During the inspection, the Authority conducted consultations with staff from the Procurement and Disposal Unit and the User Departments to obtain crucial qualitative information on the internal control systems and processes in place.

A debrief meeting to discuss preliminary findings of the inspection was held with the Entity's management and staff on **12th December 2025**. The Authority prepared the management letter, which was sent to the Entity on **1st June 2026**, requesting a management response by **4th June 2026**. The response was submitted on **16th June 2026**.

After data collection and before writing the report, the Regional Manager reviewed the working papers for completeness. The working papers contain a detailed chronology of findings for each sampled transaction. The inspection report presents the key findings and conclusions arising from the inspection.

CHAPTER TWO: KEY FINDINGS AND RECOMMENDATIONS

2.1 COMPLIANCE BY THE ENTITY WITH THE GENERAL PROVISIONS OF THE PPDA ACT, CAP. 205, AND THE ATTENDANT PPDA REGULATIONS REGARDING THE PERFORMANCE OF THE PROCUREMENT STRUCTURES AND THE CONDUCT OF THE PROCUREMENT PROCESS

2.1.1 Failure to fully constitute the Contracts Committee

Contrary to Section 28 (1) (a) of the PPDA Act, Cap. 205, the Accounting Officer did not duly constitute the Contracts Committee, which comprised only three members instead of the required five. This was attributed to the Head PDU's failure to monitor the tenure of Contracts Committee members and to notify the Accounting Officer in time. Details are provided in Table 2 below:

Table 2: List of Contracts Committee Members

No	Name	Job Title	Committee Position	Appointment Date
1.	Mr. Peter Alobai	Senior Asst. Secretary	Member	4th November 2024
2.	Ms. Jesica Acor Atim	Senior Asst. Secretary	Member	4th November 2024
3.	Ms. Mary Kevin Anyait	Senior. Lands Management	Member	4th November 2024

Implication

Failure to fully constitute the Contracts Committee compromises the effectiveness of procurement decision-making, as the Committee may lack the required quorum and diversity of expertise to independently and objectively review procurement submissions.

Management Response

The contracts committee was actually constituted with four members by the time of review not three members as noted by the team. This was an over sight. Mr. Olinga Stephen the District Inspector of school's term of Office was still running by the time of review. It's also true that by the time of review, one of the members, Mr. Angulo- the Physical planner had just transferred his services to another District which left one position vacant however management had made efforts and submitted members for approval unfortunately one member was not approved. Management takes note of this and one more member of the contracts committee is in the process of being approved to make the committee members five.

Authority's comment

The Authority noted the Entity's response; however, no documentary evidence was provided.

Recommendations

1. The Accounting Officer should expedite the appointment of the other two members to ensure the Contracts Committee is fully constituted and staffed with adequate expertise and experience in accordance with Section 28 (1) (a) of the PPDA Act, Cap. 205.
2. The Accounting Officer should task the Head, Procurement and Disposal Unit to monitor the term of membership of the Contracts Committee and notify the Accounting Officer at least two months prior to the expiry of the term of membership in accordance with Regulation 4 (8) of the PPDA (PDEs) Regulations, 2023.

2.1.2 Failure to fully implement 50% of previous audit recommendations

In contravention of Section 10 (1) (a) of the PPDA Act, Cap. 205, which requires entities to take corrective action on recommendations issued by the Authority, it was noted that the Entity did not fully implement six recommendations, representing 50% of the total recommendations.

This was partly attributed to the absence of a robust internal mechanism or a designated team responsible for tracking and coordinating the implementation of the Authority's recommendations, thereby undermining efforts to improve the Entity's procurement and disposal performance. Details are provided in Table 3 below:

Table 3: Implementation of previous audit recommendations

No.	Recommendation	Status
1.	The Accounting Officer should: i. Along with Management, regularly carry out a review of the implementation of the procurement plan and update the procurement plan in accordance with Section 60 (7) of the PPDA Act, Cap. 205 to ensure improved performance;	Partially Implemented
	ii. Come up with a strong mechanism and task force that will ensure that all audit recommendations are regularly monitored and implemented so as to improve the Entity's performance. This could include sharing them with Internal Audit, training, including them among the key performance indicators, and discussing them in top management meetings, among others;	Partially Implemented
	iii. Ensure that assets of the Entity are reviewed and disposed of following the methods recommended under Regulations 5-23 of the PPDA (Disposal of Public Assets) Regulations, 2023	Not Implemented
	iv. Direct the Finance Department to always share copies of payment records with the Procurement and Disposal Unit in order for procurement action files to be closed off; and	Partially Implemented
	v. Always ensure that Evaluation Committees adhere to the set evaluation criteria stated in the solicitation documents in accordance with Section 76 (3) of the PPDA Act, Cap. 205.	Partially Implemented
2.	Heads of User Departments should charge all Contract Supervisors to submit progress reports/contract management reports and all contract implementation documentation in accordance with Regulation 52 (3) (a) (vii) of the PPDA (Contracts) Regulations, 2023.	Partially Implemented

Implication

Failure to fully implement audit recommendations affects performance of the procurement function and is an indicator of a weak implementation mechanism by the Entity.

Management Response

Management takes note of this and will consider inviting PPDA to come and carry out necessary trainings. However internal audit has been carrying out a number of procurement audits in procurement as seen in the reports with the objective of improving efficiency in the procurement function. Management will redirect internal audit and PDU to focus on the audit recommendations fully.

Recommendation

The Accounting Officer should establish a structured mechanism to track and implement audit recommendations, including a clear action plan with timelines, responsible officers, and periodic progress reviews. In addition, Management should designate an officer or committee to regularly monitor implementation status and report progress to Top Management, ensuring that all recommendations issued by the Authority are fully implemented in a timely manner in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205.

2.1.3 Procurement Plan Implementation

Section 60 (7) of the PPDA Act, Cap. 205 states that, "*A procuring and disposing entity shall, on a quarterly basis and in any other case, wherever necessary, review and update its procurement plan.*" The Authority noted that the Entity's procurement plan implementation rate was at 155.6% with procurements worth UGX 2,569,094,291 procured over and above the procurement plan. This was attributed to failure by the Entity to review and update its procurement plan contrary to the above requirement. Table 4 summarizes information about the procurement plan, budget, and utilization of funds for the Financial Year 2024/2025.

Table 4: Analysis of the implementation of the procurement plan

Total procurement plan value inclusive of VAT (UGX)	4,617,431,671
Procurement spend value inclusive of VAT (UGX)	7,186,525,962
Procurement plan Implementation Rate (%)	155.6
Budget variance (UGX)	(2,569,094,291)

Implication

This exposes the Entity to the risk of budget overruns and creation of domestic arrears.

Management Response

The team's observation is true. In the financial year 2024-2025, there was a miscommunication by the Education Department that had submitted the Departmental Procurement Plan and Procurement Requisition of projects that were not funded due to budget cuts.

Recommendation

The Authority noted the Entity's response and recommends that the Accounting Officer should institute quarterly procurement plan reviews to align planned procurements with actual budget releases and revenue collection. Any significant changes should be formally approved and reflected in the updated procurement plan in accordance with Regulation 4 of the PPDA (Procurement Planning) Regulations, 2023.

2.1.4 Failure to apply reservation schemes

PPDA Guideline No 11/2024 paragraph 2.1 (i) requires every Procuring and Disposing Entity to allocate a minimum of 15% of its annual procurement plan budget to registered associations representing Women, Youth, and Persons with Disabilities. The inspection revealed that the Entity's procurement plan was developed without incorporating provisions to reserve portions of procurement for these designated groups.

Implication

Failure to apply reservation schemes limits the participation of registered associations of Women, Youth, and Persons with Disabilities in public procurement. This undermines Government efforts to promote inclusiveness, equitable economic empowerment, and increased access to procurement opportunities for marginalized groups.

Management Response

Management wishes to note that, the reservation scheme law had just come into play, and there was need to understand and internalize its operations, the shortlist was not easy to establish since the targeted groups had not yet under stood the scheme, there is still need for adequate sensitization of the population on reservation scheme especially in the rural setting to make them appreciate the scheme. Never the less in the financial year under review, the entity atleast had awarded some contracts to some women headed firms, a case in point is the construction of a three-stance pit latrine at Obalanga Health Center four worth UGX 17,444,142 which was constructed by Reraro Uganda ltd also in the subsequent financial year atleast consideration on reservation schemes have been taken care of in management of revenue sources and *construction projects. Management pledges to take this up and improve in the subsequent years.*

Authority's comment

The Authority acknowledges the implementation challenges associated with the introduction of the Reservation Scheme. However, the Guideline requires Entities to proactively plan for and allocate at least 15% of their annual procurement budget to eligible associations of Women, Youth, and Persons with Disabilities.

Recommendation

The Accounting Officer should institutionalise the Reservation Scheme by identifying suitable procurements during the planning stage, incorporating the required reservations in annual procurement plans, and undertaking targeted stakeholder sensitisation to increase participation by eligible groups. This will promote compliance with PPDA Guideline No. 11/2024 and advance the Government's objective of inclusive and equitable participation in public procurement.

2.1.5 Inclusion of supervision fees in the total contract amount

Regulation 9 (1) (a) of the PPDA (Contracts) Regulations, 2023 requires Entities to correlate all payments with the corresponding inputs and the obligations or deliverables by a provider. In the procurement for construction of piped water supply system at Ajeleik Rural Growth Centre worth UGX 105,826,875. There was inclusion of supervision fees in the total contract amount. The bidding document included supervision fees by the Client's Engineer or representative for 3 months at UGX 250,000 which was irregular given that such expenses should be investment costs borne by the Entity.

Implication

Including supervision fees in the contract amount increases the risk of conflict of interest, as the supervising officer is remunerated from the same contract they are responsible for overseeing, thereby compromising independence and objectivity in contract supervision and exposing the Entity to abuse and non-compliance risks.

Management Response

Management has taken note of this and will advise the concerned department to desist from adding supervision fees in the BOQS.

Recommendations

1. The Accounting Officer should task the District Engineer to desist from including supervision fees in the BOQs and ensure that such amounts are budgeted for internally by the respective Heads of Departments.
2. The Accounting Officer should only pay providers for clearly specified outputs or deliverables in accordance with Regulation 14 (3) of the PPDA (Contracts) Regulations 2023.

2.1.6 Low bidder participation

Section 49 of the PPDA Act, Cap. 205 provides that all procurement and disposal shall be conducted in a manner that maximizes competition and achieves value for money. The Authority found that in two procurements worth UGX 226,166,736, the Entity received less than three bids in response to invitations to bid, an indicator of lack of confidence by bidders in the Entity's procurement processes. The procurements with low bidder participation are indicated in Table 5 below:

Table 5: Inadequate procurements with low bidder participation

S/No	Procurement	Amount (UGX)	Bids received	Procurement method
1.	Low-cost sealing of roads	226,166,736	2	Request for Quotation
2.	Supply of fuels, oil and lubricants under framework	As per the LPO	2	
Total		**226,166,736**		

Implication

Low bidder participation limits competition and reduces the Entity's ability to obtain the best price and quality from the market, thereby undermining the achievement of value for money.

Management Response

Kapelebyong District Local Government is a hard-to-reach area characterized by challenging terrain and frequent waterlogging, which increases the cost and complexity of construction works. In addition, insecurity concerns arising from cattle rustling and the influx of Karamojong communities discourage potential bidders. The limited availability of construction materials within the District further compels contractors to source materials from neighboring districts, resulting in higher transportation costs. These factors contribute to low bidder participation despite the Entity's efforts to attract bidders. Consequently, project cost estimates have been adjusted to reflect the difficult terrain and additional logistical costs.

Recommendation

The Accounting Officer should undertake a detailed assessment of the causes of low bidder participation and develop strategies to address the identified constraints, including incorporating location-specific logistical costs into procurement estimates and engaging the market during procurement planning. This will help attract a wider pool of bidders, enhance competition, and support the achievement of value for money in accordance with Section 49 of the PPDA Act, Cap. 205.

2.1.7 Irregularities at bid evaluation

Section 76 (3) of the PPDA Act, Cap. 205 provides that detailed evaluation shall be conducted to compare the details of the received bids with the terms, conditions and criteria stated in the bidding documents and that the detailed evaluation shall not be based on any terms, conditions or criteria that was not included in the bidding documents. The Authority found that in two procurement transactions worth UGX 303,956,716, the evaluation committees recommended award to bidders that did not comply with the evaluation criteria, an indicator of inadequate capacity to review bids by the evaluation committees. The details are provided in Table 6 below: -

Table 6: Procurements for which irregularities at evaluation were noted

No.	Subject of the procurement	Contracts Value (UGX)	Observations
1.	Construction of piped water supply system at Ajeleik Rural Growth Centre	105,826,875	• Cilabe Contractors Ltd (BEB) did not attach evidence of possession of a supervision van and drilling rig contrary to the requirements in the evaluation criteria. • Furthermore, the Best Evaluated Bidder did not provide evidence of possession of a Hydrologist possessing a B.Sc in. Hydrology as required.

No.	Subject of the procurement	Contracts Value (UGX)	Observations
2.	Supply and installation of micro scale irrigation equipment	198,129,841	The solicitation document did not entail the detailed technical evaluation, however, three bidders including Sime, Team and Bruelix were eliminated on the basis of not providing recommendation letters but this was not part of the criteria in the solicitation document
Total		**303,956,716**	

Implication
This exposes the Entity to the risk of awarding contracts to firms with inadequate technical capacity, potentially leading to poor contract performance. Furthermore, applying undisclosed evaluation criteria undermines the principles of fairness and transparency and increases the likelihood of complaints from aggrieved bidders.

Management Response
The Accounting Officer will ensure that members of the user departments will be trained time and again and will also caution the contracts committee and head, PDU to ensure that the evaluation committee adheres to set evaluation criteria and that principles of fairness and transparency are observed in the evaluation process in accordance with Section 46 of the PPDA Act, Cap. 205 before approving the evaluation reports and that the principles of fairness and transparency are observed in the evaluation process in accordance with Section 46 of the PPDA Act, Cap. 205 before approving the evaluation reports.

Recommendations
1. The Head, Procurement and Disposal Unit should prevail upon the Evaluation Committees to conduct evaluations according to the criteria set in the bidding document in accordance with Section 76 (3) of the PPDA Act, Cap. 205 and Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023.
2. The Contracts Committee should confirm that the principles of fairness and transparency are observed in the evaluation process in accordance with Section 46 of the PPDA Act, Cap. 205 before approving the evaluation reports.

2.1.8 Delayed contract signing
Section 51 of the PPDA Act, Cap. 205 requires all procurements and disposals to be conducted in a manner that promotes economy, efficiency and value for money. However, the Authority noted delayed contract signing in the procurement for construction of piped water supply system at Ajeleik Rural Growth Centre worth 105,826,875. The planned contract signing date was on 16th October 2024 but actual signing was on 9th May 2025 thus causing a delay of 6 months. The delay was mainly attributed to laxity and inadequate follow-up within the Entity's procurement processes.

Implication
A delay in the procurement cycle affects the entire process that in turn leads to delays in service delivery to the intended beneficiaries.

Management Response
The observation is true, the entity encountered challenges on the designs and had borrowed the services of the engineers from ministry of water to assist in the design of the project since it was implementing it for the first time, the designs delayed a little causing delay. However,

this has greatly improved and management wishes to note that in this current year the project of water supply system was the first to be implemented and completed in the district.

Recommendation

The Accounting Officer should strengthen procurement planning and coordination with technical stakeholders to ensure that all prerequisite activities, including the preparation and review of designs and specifications, are completed in a timely manner before commencement of the procurement process. Where specialized expertise is required, the Entity should engage the relevant technical agencies early to avoid delays in contract award and implementation, in line with Section 51 of the PPDA Act, Cap. 205.

2.2 COMPLIANCE OF THE ENTITY'S DISPOSAL PROCESS WITH THE PROVISIONS OF THE PPDA ACT, CAP. 205 AND THE PPDA (DISPOSAL OF PUBLIC ASSETS) REGULATIONS, 2023

2.2.1 Failure to dispose obsolete items

Regulation 2 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023 requires the Accounting Officer, in each financial year, to undertake a review of the public assets of a Procuring and Disposing Entity and identify those to be disposed of in the subsequent Financial Year. The Authority was not availed with a Board of Survey report for the preceding Financial Year or a Disposal plan for Financial Year 2024/2025, consequently the Authority could not confirm whether the Entity had taken steps to ensure disposal of obsolete items.

Implications

- Failure to dispose of assets whose use ceased inhibits achievement of value for money as funds are held up in assets and lost through depreciation of these assets.
- This also exposes the assets to possible theft, destruction or vandalism.

Management Response

1. *The Entity has always endeavored to ensure that board of survey is conducted every year for items to be disposed, however Management regrets that at the time of review, the team was not able to access the board of surveys which are available.*
2. *Management also notes that, the District is still struggling in terms of transport due to inadequate transport machinery/vehicles, the Entity continues to depend on this old equipment that were donated by the mother District to aid in their operation and are still motorable and helpful to the Entity and also.*
3. *the cost of disposing these items may be high due to the fact that they are few in number.*
4. *Also, access a government valuer to value the items to be boarded off has become too hard and costly. These are some of the reasons why the entity has not been able to dispose*
5. *Management promises that it will try as much as possible to see those items disposed.*

Authority's comment

The Authority noted the Entity's response, however, there was no documentary evidence of the board of survey provided.

Recommendations

1. The Accounting Officer should appoint a task force to conduct and document a Board of Survey annually, and confirm that all assets identified as obsolete, unserviceable or surplus are included in a disposal plan for implementation in the subsequent financial year in accordance with Regulation 2 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023.
2. Where the cost or availability of an external valuer presents a challenge, the Entity should utilize the Board of Survey to determine the reserve price of the assets in accordance with

Regulation 24 (2) (c) of the PPDA (Disposal of Public Assets) Regulations, 2023, except where valuation by a specific authority is required by law.

3. Expedite a collaborative disposal arrangement in accordance with Regulation 2 (5) of the PPDA (Disposal of Public Assets) Regulations, 2023.

2.3 EFFICIENCY AND EFFECTIVENESS IN CONTRACT IMPLEMENTATION INCLUDING THE APPLICATION OF ENVIRONMENTAL, SOCIAL, HEALTH, AND SAFETY (ESHS) REQUIREMENTS IN THE PROCUREMENT PROCESS

2.3.1 Failure to enforce contractual provisions

Regulation 52 (1) (b) of the PPDA (Contracts) Regulations, 2023 obliges the contract manager to ascertain that the provider performs the contract in accordance with the terms and conditions specified in the contract. The Authority noted weak contract management and inadequate enforcement of contractual obligations in the procurement for management of revenue collection at Obalanga Cattle Market valued at UGX 47,600,000. Although a letter dated 15th October 2025 was issued to M/s Emorikikinos All the Time Farmers Association for failure to remit revenues for the months of July, August, September, and October 2025, no further remedial action was taken. Specifically, the Entity did not pursue sanctions such as termination of the contract, reporting the contractor to the Authority for blacklisting or initiating legal recovery measures.

Implication

Failure to enforce contractual provisions exposes the Entity to loss of public revenue, weakens accountability mechanisms, and sets a precedent that encourages non-compliance by service providers.

Management Response

Management has taken note of this, however attempts to recover the unpaid arears are still on going and management is committed in ensuring that such firms will not be engaged in any business with the Entity.

Recommendation

The Accounting Officer should expedite the recovery of all outstanding revenue arrears from the contractor M/s Emorikikinos All the Time Farmers Association and submit a comprehensive status report to the Authority within four months of issuance of this report, detailing the recovery actions undertaken, amounts recovered, outstanding balances, and any enforcement measures applied in accordance with the contract.

2.3.2 Physical verification of selected projects

The Authority conducted physical verification on three procurement transactions worth UGX 2,539,092,055. One of the sampled procurements worth UGX 198,129,841 had anomalies for management attention as indicated in Table 7 below:

Table 7: Findings at Physical Verification

Subject of Procurement	Issues Noted at Physical Verification
Subject: Supply and installation of micro scale irrigation equipment **Reference:** Kape/853/Wrks/24-25/00033 **Contract Amount:** 198,129,841 **Completion Period:** 30th June 2025 **Contractor:** Rivan Engineering Limited	The installation of the irrigation system was completed; however, the sprinklers were defective and did not rotate during operation, which constituted a deviation from the approved design and specifications.

Subject of Procurement	Issues Noted at Physical Verification

Pictured above, is the installation of a sprinkler micro scale irrigation system at the District Head Quarter, as observed on 10th December 2025.

Implication
Failure to execute works as per agreed contractual terms inhibits attainment of value for money and exposes Government to the risk of financial loss due to none or unsatisfactory performance of a contract.

Management Response
Management notes that by the time of review, the said project was still under defect liability period and moneys for retention were not yet paid. The project is right now undergoing defect repairs and all the defects are being handled before the balance of money is paid.

Recommendation
The Contract Manager should task the contractor to promptly rectify the defective sprinkler system so as to achieve full compliance with the approved design and technical specifications, prior to final acceptance in line with Regulation 52 (1) (b) of the PPDA (Contracts) Regulations, 2023.

2.3.3 Failure to implement Environmental mitigation measures
Section 66 of the PPDA Act, Cap. 205 obliges entities to include in the statement of requirements that the works and services should be environmentally and socially responsive. The Authority noted that in the procurement for low-cost sealing of roads worth UGX 226,166,736, whereas, the BOQs required the contractor to plant 30 trees, the Authority noted that these were not planted.

Implication
Failure to plant the 30 trees as specified in the Bills of Quantities reduces the intended environmental restoration benefits of the project, including carbon absorption, shade provision, soil stabilization, and erosion control.

Management Response
At the time of review the said trees had been grown but were destroyed by sun shine and animal however, since the project was still under defect liability, more trees were planted.

Recommendation
The contract manager should task the contractor to immediately plant and maintain the 30 trees specified in the Bills of Quantities prior to final acceptance of the works, so as to achieve

compliance with the requirements in the Bills of Quantities, in line with Section 66 of the PPDA Act, Cap. 205.

2.3.4 Failure to maintain complete procurement action files

Section 33 (o) of the PPDA Act, Cap. 205 requires the Procurement and Disposal Unit to maintain and archive records of the procurement and disposal process. The Authority noted missing records in four procurement action files worth UGX 2,431,452,055. These procurements are detailed in the Table 8 below.

Table 8: Procurements with missing records

No.	Subject of Procurement	Contract Value (UGX)	Missing documents
1.	Low-cost sealing of roads	226,166,736	Payment certificate No. 2 worth UGX 169,324,617 as only UGX 53,431,593 was paid
2.	Management of revenue collection in Adipila market	65,700,000	Revenue receipt records
3.	Rehabilitation of 16.4km of community access roads in Achinga Sub-County, Kapelebyong District	2,091,985,319	Contract management Plan
4.	Manage revenue collection in Obalanga cattle market	47,600,000	• No evidence of revenue remittance receipts
Total		**2,431,452,055**	

Implications

- Lack of contract management reports/progress reports and other records casts doubt on whether contracts were executed in accordance with contractual requirements and terms and conditions.
- This affects the audit trail.

Management Response

By the time of review, these records being basically payment records were not available on file but are now available for verification. However, for the case of Rehabilitation of 16.4km of community access roads in Achinga Sub County, Kapelebyong District, the funds are not at the district and payments are specifically being handled by the ministry and therefore, the district is not in custody of any payment records.

Authority's comment

The Authority was not availed with any documentation regarding the low-cost sealing of roads and revenue collection at Obalanga and Adipala. The Authority Further, noted the Entity's response regarding the Rehabilitation of 16.4km of community access roads in Achinga Sub County, Kapelebyong District.

Recommendation

The Accounting Officer should task the contract managers to show cause as to why disciplinary measures should not be instituted against them for failing to provide required documentation to the Authority in accordance with Section 129 (1) (a) of the PPDA Act, Cap 205.

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

3.1 Overall Inspection Conclusion

The performance of Kapelebyong District Local Government for the Financial Year 2024/2025 was moderately satisfactory, with an overall weighted average risk rating of **34%.**

3.2 Entity's Performance

The risk rating was weighted to determine the Entity's overall risk level. The weighting was derived using the average weighted index shown in Table 9 below:

Table 9: Summary of Performance of Kapelebyong District Local Government

Risk Category	Number of Sampled Procurements	% No	Value (UGX)	% Value	Weights	Total weighted average	
						By No.	By Value
High	3	30	339,466,736	9.7	0.6	18.0	5.8
Medium	2	20	303,956,716	8.7	0.3	6.0	2.6
Low	2	20	2,205,949,990	63.2	0.1	2.0	6.3
Satisfactory	3	30	640,940,000	18.4	0.0	0.0	0.0
Total	**10**	**100**	**3,490,313,442**	**100.0**	**1.0**	**26.0**	**14.8**

Weighted Average (By no.) = $\frac{\sum \text{Weighted Score} \times 100}{60} = \frac{26 \times 100}{60} = 43\%$

Weighted Average (By Value) = $\frac{\sum \text{Weighted Score} \times 100}{60} = \frac{14.8 \times 100}{60} = 24.6\%$

The average weighted risk rating = $\frac{43 + 24.6}{2} = \mathbf{34}$

Since **34%** falls within the **31-70** risk range, the performance of the Entity is rated **Moderately Satisfactory** as detailed in Table 10 below:

Table 10: The risk rating is as follows:

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

GRAPHICAL REPRESENTATION OF THE ENTITY'S PERFORMANCE

Figure 1: Showing performance by value of contracts

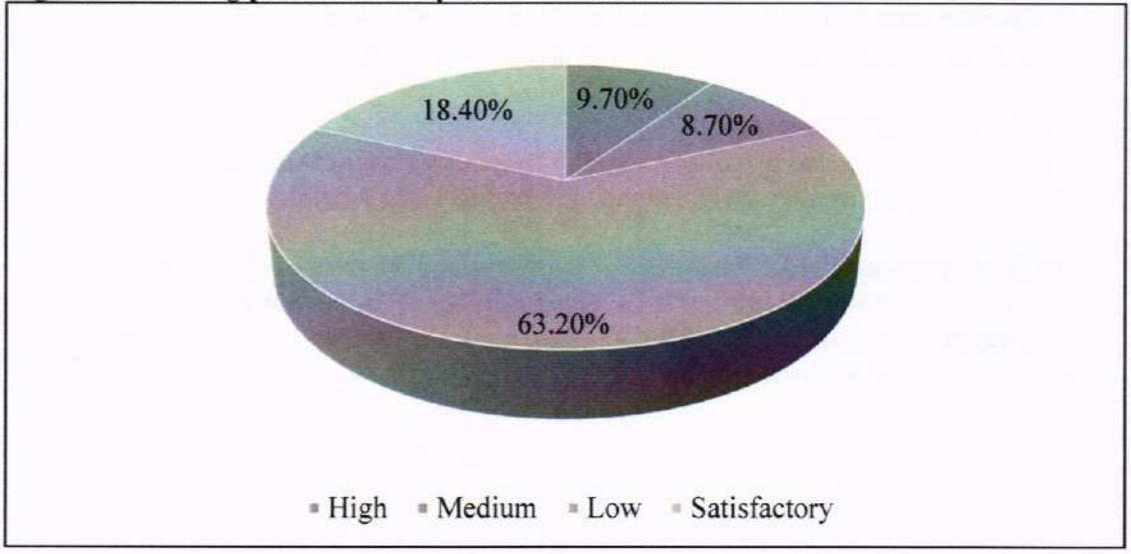
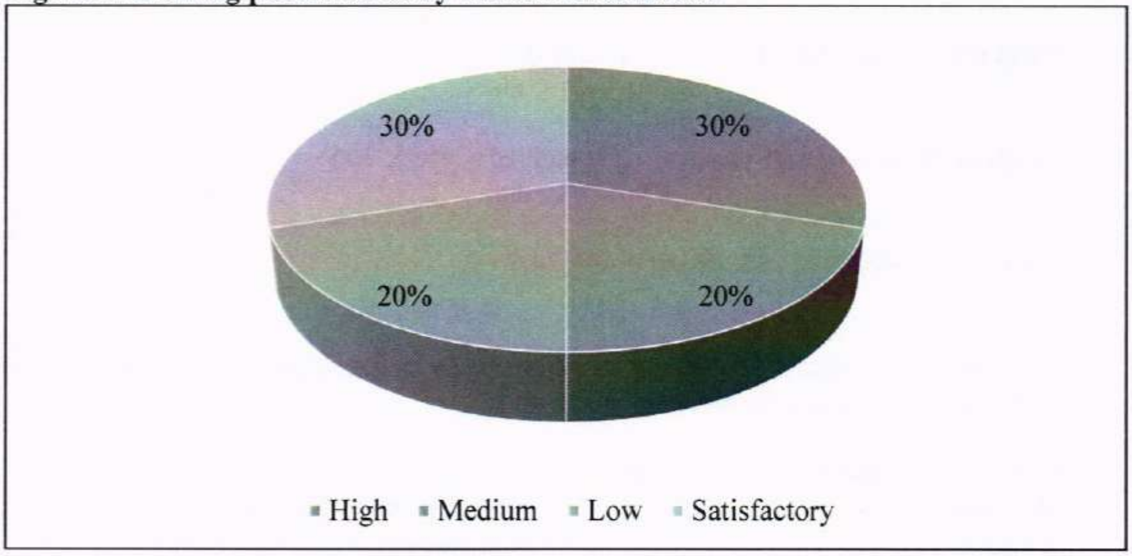


Figure 2: Showing performance by number of contracts



3.3 Opinion/Conclusion

The Authority established that the Contracts Committee was not fully constituted which impacted the operation of the internal controls and oversight mechanisms leading to irregularities at evaluation, inadequate bidding documents and poor procurement planning. Additionally, weaknesses were observed in the Governance of the Entity evidenced by failure to implement previous audit recommendations and poor adoption of procurement amendments such as reservations schemes.

While the weaknesses identified were not considered pervasive enough to undermine the overall integrity of the procurement and disposal system, they reveal deficiencies in governance and oversight, procurement planning, implementation of the Authority's recommendations, bid evaluation, and contract management. If left unaddressed, these weaknesses may adversely affect service delivery, limit competition, hinder inclusive participation in public procurement, and increase exposure to procurement and contract management risks.

Accordingly, the performance of Kapelebyong District Local Government for Financial Year 2024/2025 is assessed as **Moderately Satisfactory**, with an overall weighted average risk rating of **34%.** The identified weaknesses require focused management interventions to strengthen governance and oversight, improve implementation of the Authority's recommendations, enhance procurement planning and records management and strengthen contract management and enforcement of contractual obligations.

3.4 Recommended Action Plan

Kapelebyong District Local Government should implement the recommendations in Table 11 within the given timeframe to improve its performance in Procurement and Disposal.

Table 11: Recommended Action Plan

Finding	Action/Recommendation	Responsible Officer	Timeline
Failure to fully constitute the Contracts Committee	Expedite the appointment of the other two members	Accounting Officer	Within 30 days
Failure to implement previous audit recommendations	Designation of an officer or committee to regularly monitor implementation status and report progress to Top Management.	Accounting Officer	Within 30 days
Weak procurement planning and monitoring	Regularly review the implementation of the procurement plan and update the procurement plan	Accounting Officer	Quarterly
Failure to apply reservation schemes	Incorporating reservations in annual procurement plans and undertaking targeted stakeholder sensitisation to increase participation of eligible groups.	Accounting Officer/Head PDU	Before the preparation of the next procurement plan and ongoing thereafter
Irregularities in bid evaluation	Ensure Evaluation Committees conduct evaluations strictly in accordance with the criteria stated in the bidding documents and applicable PPDA requirements.	Head PDU/ Evaluation Committees	Ongoing
Weak contract management and enforcement of contractual provisions	Expedite the recovery of all outstanding revenue arrears from the contractor, M/s Emorikikinos All the Time Farmers Association of Obalanga Cattle Market	Accounting Officer/ Contract Managers	Within 60 days and ongoing
Poor records management	Ensure that all procurement and disposal records, reports, and supporting documents are properly maintained and filed on the respective procurement action files.	Head PDU/Contract managers	Ongoing

ANNEXES

Annex 1: Risk rating per case

No	HIGH RISK CONTRACTS	REASONS FOR HIGH RISK
1.	**Subject:** Management of revenue collection in Obalanga cattle market **Reference:** Kapel/853/Srvcs/24-25/00003 **Contractor:** Emorikikinos All The Time Farmers Association **Contract Price:** 47,600,000	Failure to enforce contractual provisions. In a letter dated 15th October 2025, to the director EMORIKIKINOS all the Time Farmers Association, the contract had not remitted for the months of July, August, September and October 2025 after which a new contractor took over, however besides the letter no further action was taken against the contractor including writing to the authority for blacklisting among others.
2.	**Subject:** Management of revenue collection in Adipila market **Reference number:** KAPE853/Supls/2024-2025/00004 **Procurement method:** Request for quotation **Contractor:** Kapelebyong Business Association **Contract value: UGX** 65,700,000 **Contract signature date: 22nd November 2024**	**Missing records** No Evidence of Revenue remittances.
3.	**Subject:** Low cost sealing of roads **Reference number:** KAPE853627/Wrks/24-25/00029 **Procurement method:** Open domestic bidding **Contractor:** Afcoal Holdings Ltd **Contract value:** UGX 226,166,736	• There was low bidder participation. It was noted that only two firms returned their bids from Mubwana Invest Ltd and Afcoal holdings Ltd respectively. • Missing records. Payment certificate No. 2 worth UGX 169,324,617 as only UGX 53,431,593 was paid.

No.	MEDIUM RISK CONTRACTS	REASONS FOR MEDIUM RISK
1.	**Subject**: Construction of piped water supply system at Ajeleik Rural Growth Centre **Reference number:** KAPE853/Wrks/24-25/00036 **Procurement method**: Open National bidding **Contractor**: Cilabe Contractors Ltd **Contract value:** UGX 105,826,875	**Bidding document** • There was inclusion of supervision fees in the total contract amount. The bidding document included supervision fees by the Client's Engineer or representative for 3 months at UGX250,000 and hence UGX750,000 was spent in supervision costs. This was irregular because such expenses should be an administrative cost borne by the Entity. **Evaluation** • Cilabe Contractors Ltd (BEB) did not attach evidence of ownership of a supervision van and drilling ridge (assorted) as required by the evaluation criteria.

No.	MEDIUM RISK CONTRACTS	REASONS FOR MEDIUM RISK
		• Cilabe Contractors Ltd (BEB) did not attach a Hydrologist possessing a B.Sc. Hydrology as required by the evaluation criteria.
2.	**Subject:** Supply and installation of micro scale irrigation equipment **Reference:** Kape/853/Wrks/24-25/00033 **Contract Amount:** 198,129,841 **Completion Period:** 30th June 2025 **Contractor:** Rivan Engineering Limited	• Poor market price assessment. The estimated amount was UGX 158,000,000 contract was eventually signed at UGX 198,129,841. • The solicitation document did not entail the detailed technical evaluation, however, three bidders including Sime, Team and Bruelix were eliminated on the basis of not providing recommendation letters but this was not in the solicitation document. **Physical verification** • The installation of the irrigation system was completed; however, the sprinklers were defective and did not rotate during operation, which constituted a deviation from the approved design and specifications.

NO	LOW RISK	REASONS FOR LOW RISK
1.	**Subject:** Supply of fuels, oil and lubricants **Reference number:** KAPE853/Supls/2024-2025/00020 **Procurement method:** Open domestic bidding **Contractor:** Total Energies Ltd **Contract value: As per the LPO in Reference to the price list**	There was low bidder participation. It was noted that only two firms returned their bids from Total Energies Ltd and Fahab Energies Ltd.
2.	**Subject:** The rehabilitation of 16.4km of community access roads in Achinga Sub County, **Reference:**MoLG-NOSP/KAPELEBYONG/WORKS/2023-2024/00032A66 **Contractor:** Gat Consults Limited **Contract Amount:** 2,091,985,319	**Missing record** Contract management plan
3.		

NO	SATISFACTORY CONTRACTS	REASONS FOR SATISFACTORY
1.	**Subject:** Supply, delivery, installation and commissioning of assorted medical equipment **Subject:** Request for quotation **Contractor:** Afcal Holdings Ltd **Contract Amount:** 220,940,000	No issues noted
2.	**Subject:** Supply of local construction materials and road construction materials under framework	**No issues noted**

NO	SATISFACTORY CONTRACTS	REASONS FOR SATISFACTORY
	Reference number: KAPE853/SUPLS/24-25/00031 **Procurement method:** Open National bidding **Contractors:** We do all Ltd and UK General Services Ltd **Contract value:** UGX 210,000,000	

Annex 2: Transaction list and rating per case

KAPELEBYONG DISTRICT LOCAL GOVERNMENT SAMPLE LIST FOR FINANCIAL YEAR 2024/2025

No.	Reference Number	Subject of Procurement	Method of Procurement	Provider	Contract Amount (UGX)	Risk Rating
1.	Kape853/wrks/24-25/00033	Construction and installation of irrigation system	Request for quotation	Rivan Engineering system	198,129,841	Medium
2.	Kape853/Supls/24-25/00031	Supply of local construction materials	Request for quotation	We do all	210,000,000	Satisfactory
3.	Kape853/Wrks/24-25/00036	Construction of water system in Ajeleik Rural growth Centre	Request for quotation	Cilabe Contractors	105,826,875	Medium
4.	Kape853/Wrks/24-25/00034	Supply of road construction equipment	Request for quotation	UK General Services Ltd	210,000,000	Satisfactory
5.	MOLG-Nosp/Kapelebyong/wrks/2023-2024/00032A66	Rehabilitation of 16.4km of community access roads in Acowa Sub county Kapelebyong DLG	Open National bidding	Gat Consults Ltd	2,091,985,319	Low
6.	Kape853/Srvcs/24-25/00004	Management of revenue collection in Adipala cattle market	Request for quotation	Kapelebyong Business Association	65,700,000	High
7.	Kapel/853/Srvcs/24-25/00003	Management of revenue collection in Obalanga cattle market	Request for quotation	Emorikikinos All The Time Farmers Association	47,600,000	High
8.	Kape853/Srvcs/24-25/00018	Supply of fuel, oil and lubricants	Request for quotation	Fahab energy, Total Energies	113,964,671	Low
9.	MOH/UGFIT/SUPLS/24-25/00023Lot7	Supply, delivery, installation and commissioning of assorted medical equipment	Request for quotation	Afcal Holdings Ltd	220,940,000	Satisfactory
10.	Kape853/Wrks/24-25/00009	Low cost sealing of District roads	Request for quotation	Afcal Holdings Ltd	226,166,736	High
					3,490,313,442	

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 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 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 use of less competitive methods which affects transparency, accountability and value for money.
		Evaluation: Use of inappropriate evaluation methodologies or failure to conduct 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 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 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	**Planning:** Lack of initiation of procurements and confirmation of funds.	This implies committing the 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	This implies lack of efficiency, standardisation and avoiding competition.

RISK	DESCRIPTION	AREA	IMPLICATION
	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.	bids, usage of non-pre-qualified firms and splitting procurement requirements.	
		Procurement Structures: Lack of procurement structures	This implies 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 a 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 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	**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 conflict of interest and lack of transparency.

RISK	DESCRIPTION	AREA	IMPLICATION
	practice. 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.		

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.