



**PROCUREMENT AND DISPOSAL AUDIT REPORT FOR THE
FINANCIAL YEAR 2023/2024**

**MINISTRY OF AGRICULTURE, ANIMAL INDUSTRY AND
FISHERIES**

JULY 2025

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Acronyms

AO	Accounting Officer
CC	Contracts Committee
FY	Financial Year
HPDU	Head, Procurement and Disposal Unit
IFAD	International Fund for Agriculture Development
MAAIF	Ministry of Agriculture, Animal Industry and Fisheries
PDE	Procuring and Disposing Entity
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
ODB	Open Domestic Bidding
RFP	Request for Proposals
SBD	Standard Bidding Document
UGX	Uganda Shillings

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EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority carried out a procurement and disposal audit of Ministry of Agriculture, Animal Industry and Fisheries (MAAIF). The exercise covered a sample of 17 procurement transactions carried out during the Financial Year 2023/2024. The audit comprised of a performance audit of 15 completed procurements; contract audit of two on-going contracts; and follow up of 5 previously audited works projects in FY 2022-2023 to establish their current performance. The overall objective of the audit was to assess the effectiveness and efficiency of procurement and disposal processes and adherence of the Entity's procurement system and processes to the PPDA Act, Cap. 205, PPDA Regulations 2014 and 2023 and PPDA Guidelines.

From the findings of the procurement and disposal audit, the performance of the Entity for the Financial Year 2023/2024 was **moderately satisfactory** with an overall weighted average risk rating of **35%**. The risk rating is detailed in Chapter 3 of the audit report.

The following key exceptions were noted:

1. The Entity did not implement its procurement plan fully. Whereas UGX 372,096,999,996 was planned to be spent, only transactions worth UGX 114,205,934,741 were implemented resulting into a budget variance of UGX 257,891,065,255. Failure to fully implement the procurement plan directly impedes service delivery, depriving intended beneficiaries of essential services and delaying the realization of key objectives.
2. Delays in the procurement process. The Authority found delays at the various stages of the procurement process, such as, delayed evaluation, delayed award of contracts by the Contracts Committee, delayed evaluation and the delay in signing contracts contrary to Section 51 of the PPDA Act, Cap 205. Specifically, two procurement processes worth UGX 12,244,773,000 took an average of 439 days from initiation to contract signing. Such inefficiencies extend lead times and obstruct timely service delivery. Critical government programmes are also delayed due to inefficient procurement processes.
3. On 6th May 2024, the Entity initiated a direct procurement for emergency supply and installation of a cold room facility at NADDEC for storage of animal vaccines by direct procurement, citing an emergency. As of March 2025, approximately 10 months after initiation and end of the Financial Year, a formal contract with Skanz Engineering Services, the best evaluated bidder, had not been signed although the entity's management response indicates that the supply was made.
4. Site abandonment by the contractor in the construction works of Namiganda and Buwunga Multipurpose dams and development of Igogero-Naigombwa irrigation scheme in Bugiri and Bugweri districts. Based on the supervising consultants progress report of March 2024, the project stood at 7.8% and has not changed since then based confirmation from the entity during the exit meeting. The proposed contract duration in the contract expired on 27th November 2024, and the duration was not extended. This status, potentially masks serious financial loss to Government of Uganda.
5. Prolonged execution of the project for the Construction of Acomai Irrigation Scheme and Associated facilities in Bukedea and Bulambuli Districts. The contract commenced on 1st

November 2021 with a contract duration of 731 calendar days (24 months). By the time of audit of FY 2021-2022 conducted in August 2023, the reported physical progress was 38.71% in 21 months. The reported progress by the end of FY 2022-2023 was 40%. Currently physical progress stands at 75% according to the Quarter 4 Vote Performance Report for FY 2023-2024. This delay is likely going to increase the overall cost of contract implementation as resources such as Supervising Consultants' costs have to remain assigned to the contract for a longer period than planned which compromises achievement of value for money.

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

1. The Accounting Officer and Management should regularly carry out a review of the procurement plan to ensure improved performance in line with Section 60 (7) of the PPDA Act, Cap.205.
2. The Accounting Officer should:
 - i. Establish clear and efficient internal approval processes with defined response time/timelines and implement strict accountability for delays to ensure that procurement processes are conducted in a timely manner in accordance Section 51 of the PPDA Act, Cap 205.
 - ii. Take responsibility for the entity's failure to ensure that a signed contract was in place before the performance of the emergency work contrary to Regulation 10 of the PPDA (Contracts) Regulations 2023.
 - iii. Fast track the resumption of the project for the construction works of Namiganda and Buwunga Multipurpose dams and development of Igogero-Naigombwa irrigation scheme in Bugiri and Bugweri districts to ensure service delivery to the intended beneficiaries.
3. The Contract Management Team of the project for construction works of Namiganda and Buwunga Multipurpose dams and development of Igogero-Naigombwa irrigation scheme in Bugiri and Bugweri districts should show cause why disciplinary action should not be taken against them for failing to supervise the contract leading to site abandonment by the Contractor.
4. The Authority will initiate suspension proceedings against Coil Ltd JV Kanalet Insaat Elektrik Uretim Sanayi ve Ticaret A.S (Coil &Kanalet JV for site abandonment in accordance with Section 128 of the PPDA Act, Cap 205.
5. The Contract Management Team of the project for the Construction of Acomai Irrigation Scheme and Associated facilities in Bukedea and Bulambuli Districts should effectively supervise the remaining works in accordance with the contractual terms of the signed contract as outlined in Regulation 52 (1) (a) & (b) of the PPDA (Contracts) Regulations, 2023.

The Ministry of Agriculture, Animal Industry and Fisheries (MAAIF) should implement the recommended action plan on pages 18.

CHAPTER 1: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority carried out the procurement and disposal audit that covered a representative sample of 17 procurement transactions under the Financial Year 2023/2024. The audit involved a review of procurement structures, procurement and asset disposal processes, as well as contract performance following the provisions of the PPDA Act Cap 205 and PPDA Regulations, 2014 and 2023 and follow up of 5 previously audited works projects in FY 2022-2023 to establish their current performance.

1.2 Main Audit Objective

The overall objective of the audit was to assess the effectiveness and efficiency of procurement and disposal processes and adherence of the Entity's procurement system and processes to the PPDA Act, Cap. 205, PPDA Regulations 2014 and 2023 and PPDA Guidelines.

The specific objectives of the audit were:

1. Establish the level of compliance by the Entity with the general provisions of the PPDA Act, Cap.205, Regulations 2014 and 2023 with regard to the performance of the procurement structures and conduct of procurement processes;
2. Assess the level of efficiency and effectiveness in contract implementation including the application of Environmental, Social, Health and Safety (ESHS) requirements where applicable; and
3. Assess the degree of compliance of the Entity' disposal process with the provisions of the PPDA Act, Cap 205, Regulations, 2014 and 2023.

1.3 Audit Scope

The audit involved a review of the procurement process, disposal process, general compliance issues and contract implementation of the 17 transactions under Financial Year 2023/2024 contained in **Appendix 1**. The sample was selected based on stratified random sampling using Contracts Committee minutes and monthly procurement and disposal reports.

1.4 Audit Methodology

On 24th January 2025, the Entity was notified about the upcoming audit. An audit launch meeting between the audit team and the Entity officials was held on 11th February 2025.

The Auditors examined records and documents for each sampled procurement transaction and obtained the relevant evidence to derive audit conclusions. This involved a review of the Entity's procurement/disposal planning, initiation, bidding, evaluation, contract placement and management.

During the audit, the auditors held interviews with the staff from the Procurement and Disposal Unit (PDU) and User Departments that were necessary in obtaining crucial qualitative information about the internal control system and processes in place.

On completion of data collection, the Audit Manager reviewed the working papers for completeness. The working papers contain detailed chronology of findings on each of the sampled transactions. The audit report presents the key findings and conclusions arising from the audit. The auditors prepared the management letter, which was sent to the Entity on 7th May 2025 with a request to submit a management response by 15th May 2025. The management response was submitted on 11th June 2025. The exit meeting was held on 1st July 2025 at the PPDA Head Office in Kampala.

CHAPTER TWO: AUDIT FINDINGS

2.1 Compliance with the general provisions of the PPDA Act, Cap. 205 and PPDA Regulations 2014 and 2023 with regard to the performance of the procurement structures and conduct of procurement processes

2.1.1. Procurement planning and procurement plan management

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 FY 2023/2024. The Entity did not implement its plan fully. UGX 257,891,065,255 of the plan remained unspent by the end of the Financial Year. Table 1 below details information about the plan and utilization of funds:

Table 1: Procurement plan implementation

Analysis of procurement spend	
Total procurement budget/plan value inclusive VAT (UGX)	372,096,999,996
Total procurement spend value inclusive VAT (UGX)	114,205,934,741
Procurement plan implementation (%)	31%
Budget Variance (UGX)	257,891,065,255

Implication

Failure to fully implement the procurement plan directly impedes service delivery, depriving intended beneficiaries of essential services and delaying the realization of key objectives.

Management Response

You may note that MAAIF did not receive all the approved annual budget for the year in question from MoFPED and this affected implementation of the procurement plan. The Annual Procurement plan was based on the approved Annual Budget hence the implementation delivery of the plan was constrained by the budget released to the vote which stood at 44.8% of the approved budget as seen from the table above and spent 34.7% of the approved budget (this resonates to the audit observation of 31% performance rate of the procurement plan)

The Vote had an annual approved budget of UGX 1,031.894bn (GoU UGX 212.99bn and External UGX 818.89bn) The overall budget release at the end of the FY stood at 44.8% of the approved budget. Government of Uganda releases stood at 98.8% of the budget while the external releases stood at 30.8%. The performance above greatly affected the planned procurement and execution of activities mainly under the external financed component and subsequently the overall plan.

This was mainly due delay in approval of restricted plan of project 1316 (Enhancing National food security through increasing rice production in Uganda) and project 1786(Uganda Climate Smart Agriculture Transformation Project) which was programmed in FY 2023/24 with an approved budget of 411.7 billion but never received funds to effectively implement the planned procurements.

Authority's comment

A review of the Quarter Four Vote Performance Report for the FY 2023/2024 highlighted the following:

- i. UGX 828.018 was approved for development budget activities financed by using external funding. UGX 251.879 billion was released and UGX 158.366 was spent by the end of the year;
- ii. UGX 169.300 was approved for development budget activities financed under Government of Uganda (GOU). UGX 155.058 billion was released and UGX 149.481 billion was spent by the end of the year; and
- iii. UGX 576.139 billion of the external financing and UGX 14.242 billion under the GOU component represented the budget cut for the development budget which consequently affects procurement.

The Authority noted that the entity did not amend its procurement plan to reflect the changes in the budget as provided in Section 60 (7) of the PPDA Act Cap. 205.

Recommendation

The Authority recommends that Accounting Officer and Management should conduct comprehensive reviews of the procurement plan and align it with the released and available funds and the Entity's core mandate. Any updates to the procurement plan, resulting from the reviews, should be done in adherence with Section 60 (7) of the PPDA Act Cap. 205.

2.1.2. Delays in the procurement process

The Authority analysed the ability of the Entity to execute procurement activities within the stipulated timelines to ensure timely delivery of services in compliance with Section 51 of the PPDA Act Cap.205 which states that all procurement and disposal shall be conducted in a manner which promotes economy, efficiency and value for money. The following was noted:

A. Delayed procurement processes

The Authority observed lengthy lead times averaging at 439 days (14 months) in two procurements worth UGX 12,244,773,000. These are shown in Table 2 below:

Table 2: Delayed procurement processes

No.	Subject of Procurement	Initiation Date	Contract signing date	Lead time
1.	Procurement for supply and delivery of 38.3 Metric Tonnes of Improved pasture seeds (MAAIF/AVCP/SUPLS/2022-2023/00002-Lot 4) UGX 2,009,500,000	7 th June 2022	3 rd August 2023	422 days (13 months)
2.	Supply and delivery of 2,766.29 Metric Tonnes of fertilizers for Maize (Blended NPK 20:20:18) (MAAIF/AVCP/SUPLS/2022-2023/00003-Lot 1) UGX 10,235,273,000	7 th June 2022	6 th September 2023	456 days (14 months)

Implications

- Inefficiencies extend lead times and obstruct timely service delivery.

- Critical government programmes are delayed due to inefficient procurement processes.

Management Response

- For item No.1, Management received information that the maize seed distributed to Masindi District by the same supplier under a different contract was of poor quality and thereafter initiated an inquiry by an independent quality assurance verification team, putting the award of contract for supply of 38.3 MT of Improved Pasture Seeds to the same supplier on hold. The inquiry cleared the supplier and later the process was allowed to continue. Management promises to improve on the procurement lead times. Refer to Annex 7.
- For item No.2, Management takes note observation raised. It's worth noting that the procurements were eventually concluded and management promises to improve on the procurement lead times.

Authority's comment

The Authority could verify and validate the information provided in the management response since documentary evidence of the independent quality assurance was not attached. An assessment to confirm whether the delay was justified and reasonable could not be conducted.

Recommendation

The Authority recommends that Accounting Officer should establish clear and efficient internal approval processes with defined response time/timelines and implement strict accountability for delays to ensure that procurement processes are conducted in a timely manner in accordance Section 51 of the PPDA Act, Cap 205.

B. Delays at initiation and bidding process

The Authority identified an inefficiency at the initiation and bidding stages in the procurement for construction of a Fertilizer Store in Buvuma worth UGX 1,387,438,950. There was a delay in placing the advert after approval of the procurement. Despite the approval by the Contracts Committee on 6th March 2023 and the funder (IFAD) on 5th April 2023, the advert was published on 22nd August 2023, approximately four months later.

Implications

- Inefficiencies extend lead times and obstruct timely service delivery.
- Critical government programmes are also delayed due to delays in the procurement processes.

Management Response

The observation is noted. However, the delay was as a result of pending previous payment reconciliation issues with the publishing houses. This was later resolved and the advert was published.

Authority's Comment

This indicates a potential lack of coordination and communication between the user department and the procurement and disposal unit prior to the commencement of the procurement hence leading to an avoidable delay.

Recommendation

The Accounting Officer should enhance communication and coordination between departments. This will ensure that any bottlenecks are established and addressed prior to the commencement of procurement processes. This will in turn ensure that procurement processes are conducted in a timely manner in accordance Section 51 of the PPDA Act, Cap 205.

C. Delays in obtaining Solicitor General's clearance of contracts

Regulation 7 (f) of the PPDA (Contracts) Regulations 2014 stated that the Entity shall not issue a contract until all relevant agencies, including the Attorney General, make the necessary approvals of the contract.

The Authority observed that the Accounting Officer's request for Solicitor General's clearance for the contract for Supply and delivery of agro-inputs for Crisis Response Initiative worth UGX 19,073,000,000 was delayed. Notice of Best Evaluated Bidder expired on 29th February 2024 and Accounting Officer requested Solicitor General's clearance on 21st March 2024, thereby causing a delay of 16 working days.

Implications

- Inefficiencies extend lead times and obstruct timely service delivery.
- Critical government programmes are also delayed due to inefficient procurement processes.

Management Response

Management takes note of the recommendation and pledges to fast track the processes going forward.

Recommendation

The Accounting Officer should ensure that timely requests are made to the Solicitor General for approval so that efficiency is observed in the procurement process as stipulated under Section 51 of the PPDA Act, Cap 205.

D. Delay to sign contracts

The Authority observed a delay to sign contracts by the Entity in four contracts worth UGX 26,112,908,667 shown in Table 3 below:

Table 3: Delayed contract signature

No.	Subject of Procurement	Date of Solicitor General Clearance	Date of contract signature	Delay period
1.	Supply and delivery of 10 4WD Double Cabin Pickups for NOSF UGX 1,940,760,000	24 th November 2023	16 th January 2024	45 days
2.	Renovation of the National Oil Seeds Lira Hub Offices UGX 280,972,410	13 th November 2023	16 th January 2024	60 days
3.	Supply and installation of equipment for National Metrology Laboratory at	5 th July 2023	9 th August 2023	30 days

	Uganda National Bureau of Standards (UNBS) UGX 4,818,176,257.26			
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Implications

Delays can result into;

- Loss of funds if deadlines are missed, in cases of Development Partner funded projects.
- Impeding the delivery of critical government programs, affecting the public directly.

Management Response

- The observation is noted. However, whereas the supplier (MAC East Africa) signed his part of the contract on 20th December 2023, they delayed to submit the performance security/bond which delayed up to 16th January 2024 hence delaying the signing of the contract by the Accounting Officer. The relevant documentation is available for audit.
- Whereas the entity received a clearance to sign the contract from SG on 13th November, 2023, the contract could not be signed by the entity before submitting a performance security by the bidder.
- The management takes note of the observation. The delay was as a result of waiting for a clearance and no objection from the funder before committing the Entity into signing the contract. Eventually, the contract was signed and executed to its logical conclusion

Authority's Comment

- Clause 46.1 and 47.1 of the bidding documents issued by the International Fund for Agriculture Development (IFAD) states that within 28 days of the receipt of the notification of award from the employer, the successful bidder shall furnish the performance security. Failure by the provider to submit the security constitutes sufficient grounds for the annulment of the award and forfeiture of the bid security.
- Upon the lapse of the 28-day period, the entity did not issue a formal reminder to the bidders extending the submission period and neither did the Entity issue any warning for delayed submission.

Recommendation

The contract managers should ensure that providers adhere to the timelines stipulated for submission of performance securities under development partner funded projects so that timely contract signature is achieved. Where a provider persistently fails to submit the security despite extensions to the timelines, the Entity should exercise its rights to annul award of contract as provided in the bidding documents.

2.1.3. Absence of a signed contract

Regulation 10 of the PPDA (Contracts) Regulations 2023 requires a valid, signed contract prior to the delivery of supplies. Also, emergency procurements should be expedited and completed within a reasonable timeframe. MAAIF initiated a direct procurement for emergency supply and installation of a cold room facility at NADDEC for storage of animal vaccines by direct procurement, citing an emergency. As of March 2025, approximately 10 months after initiation and end of the Financial Year, a formal contract with Skanz Engineering Services, the best evaluated bidder, had not been signed and executed.

Implication

The prolonged delay in contract signing and execution raises serious questions regarding the validity of the emergency justification.

Management Response

Management takes note of the comments raised. The procurement file was with the user for contract management at the time of audit and its now available for audit.

Authority's response

The Authority could not verify and validate the information provided in the management response since documentary evidence was not attached. However, based on the response, the contract was performed without a signed contract.

Recommendations

- The Accounting Officer should take responsibility for the entity's failure to ensure that a signed contract was in place before the performance of the emergency work contrary to Regulation 10 of the PPDA (Contracts) Regulations 2023.
- The Accounting Officer should ensure that contracts for procurement and disposal activities are signed in a timely manner in accordance with Section 51 of the PPDA Act, Cap 205.

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

2.2.1. Delayed release of advance payment

Pursuant to Regulation 12 of the PPDA (Contracts) Regulations 2023, a contract becomes effective upon the satisfaction of specified conditions, including the receipt of an advance payment guarantee. According to GCC 16.1 of the contract, a 30% advance payment was to be released upon the provision of an equivalent advance payment security in the procurement for supply and delivery of Cold Chain Equipment: Lot 1(Supply and delivery of 200 combined Refrigerators and Freezers) for Livestock disease Control Project Phase 2(LCD2) worth UGX 8,800,000,000.

The Authority observed a substantial delay in honoring advance payment. Staunch Machinery Ltd submitted a 30% advance payment security (UGX 2,640,000,000) on 31st July 2023. However, the Entity made a partial payment of UGX 1,518,644,068 on 13th October 2023, nearly three months later, despite the contractual requirement for payment within 30 days. The request to pay the balance was initiated in the second quarter on 8th November 2023 yet the contract duration of 4 months was ending on 24th November 2023.

Implications

- This is an unfair business practice and it can cause financial distress to the provider.
- The provider requested for a 15% price adjustment, amounting to UGX 1.320 billion, citing delays in advance processing as a contributing factor. The payment of UGX 1,320 billion will raise the cost of the procurement.

Management Response

The Entity did not respond to the exception.

Recommendations

- The Accounting Officer takes responsibility for the delay to honor advance payment and any additional payments arising from this delay.
- Contract Managers should ensure that the Entity meets all the payment obligations in accordance with the terms and conditions of a contract as stipulated in Regulation 52 (3) (iii) of the PPDA (Contracts) Regulations, 2023.

2.2.2. Incomplete delivery of the contract for supply and delivery of 38.3 Metric Tonnes of Improved pasture seeds (MAAIF/AVCP/SUPLS/2022-2023/00002-Lot 4)

According to the contract, Blessed Tree Planters and Agro Distributors Limited was contracted to supply 29.2 metric tonnes and 3.2 metric tonnes of Rhodes grass and green leaf desmodium respectively worth UGX 1,744,000,000 and 5.9 metric tonnes of signal grass (*brachiaria brizantha*) worth UGX 265,500,000, all three items totalling to UGX 2,009,500,000. However, the 5.9 metric tonnes of signal grass had not been delivered by the time of the audit in February 2025, despite a contract being signed on 3rd August 2023. The company failed to deliver all the contracted quantities citing Brazilian export restriction by the sole source. However, there was no evidence that both the provider or the Contract Manager demonstrated any attempt to source the grass elsewhere or explore alternative varieties for open grazing through a contract change order.

Implications

- The incomplete contract execution led to unspent loan funds under the AVCP programme signifying inefficient use of borrowed resources.
- Incomplete deliveries imply that the Entity did not achieve the intended objectives of the procurement.

Management Response

Management notes the observation from the auditors. However, part of the contract suffered frustration owing to no supply from Brazil. The supplier's efforts to get alternative sources failed hence the contract was severed to the extent performed.

Authority's response

The Authority could not verify and validate the above response since documentary evidence demonstrating attempts to source the grass elsewhere or explore alternative varieties was not submitted.

Recommendation

The Contract Manager should show cause why disciplinary action should not be taken against him for failure to ensure that all obligations under the contract were performed contrary to Regulation 52 (3) (a) (i) of the PPDA (Contracts) Regulations, 2023.

2.2.3. Failure to adhere to contractual terms by the Entity

GCC 14.1 of the contract for supply and delivery of 10 4WD Double Cabin Pickups for NOSP worth UGX 2,305,630,680 stated that 100% payment would be made upon delivery and acceptance of the supplies against an irrevocable letter of credit that would be opened upon contract signing. The Authority found that while the contract was signed on 16th January 2024, the letter of credit was not opened in adherence with the contractual terms. Furthermore,

whereas the provider, MAC East Africa Ltd, delivered the supplies on 27th March 2024, the provider was paid on 12th June 2024, after two and a half months contrary to GCC 14.1 of the contract.

Additionally, the Entity delayed to pay providers in three procurements shown in Table 4 below:

Table 4: Delayed payment to providers

No.	Subject of Procurement	Date of delivery	Date of payment	Delay period	Management response
1.	Supply and delivery of 10 4WD Double Cabin Pickups for NOSP	27 th March 2024	12 th June 2024	60 calendar days	Management regrets the anomalies and continuously makes efforts to minimize procurement lead times
2.	Renovation of the National Oil Seeds Lira Hub Offices Lot 1	May 2024	3 rd December 2024	180 calendar days	Management regrets the anomalies and continuously makes efforts to minimize procurement lead times

Implications

- The failure to adhere to contractual terms damages the Entity's reputation and erodes provider's trust.
- Delayed payments to providers could lead to low bidder participation. It could also encourage bidders to escalate their prices in order to compensate for the delayed payments and inflation which increases government expenditure on procurement.

Management Response

Management notes the auditor's observation and regrets anomalies and continuously makes efforts to minimise anomalies.

Recommendation

The Accounting Officer should ensure that contractual provisions on payment of providers are adhered to in accordance with Regulation 49 (3) of the PPDA (Contracts) Regulations, 2023.

2.2.5. Non-adherence to ESHS

In the procurement for Construction of a Fertilizer Store in Buvuma, the Authority noted areas of non-adherence to ESHS by the Contractor despite the contractor's commitment in the contract. There was no evidence that:

- A Health and Safety Specialist was employed on contract basis to oversee the ESMP strategies put forward.

- ii. Acquisition of all construction permits from Ministry of Gender, Labour and Social Development, Local Councils and NEMA was obtained.
- iii. An induction was carried out at the beginning of the project and throughout the project period to sensitize all workers on the use and advantages of Personnel Protective Equipment (PPE) and sensitisation on importance of PPE use.
- iv. Community sensitisation programs on gender and cultural sensitivity were carried out.

Implication

This inhibits remedying of negative issues around the project arising in real time which may be hard to correct retrospectively.

Management Response

- i. A Health and Safety Specialist was employed on contract basis to oversee the ESMP strategies put forward. The Contractor has employed an ESHS Officer who oversees the implementation of ESMP activities. The ESHS Officer employed is Ms Brenda Apio. Refer to page 3 of the Contractor's report attached.
- ii. Acquisition of all construction permits from Ministry of Gender, Labor and Social Development, Local Councils and NEMA was obtained.
- iii. The Project carried out ESIA for the construction of the fertilizer store and obtained NEMA approval certificate. The building plans were approved by Buvuma District Local Government.
- iv. An induction was carried out at the beginning of the project and throughout the project period to sensitize all workers on the use and advantages of Personnel Protective Equipment (PPE) and sensitisation on importance of PPE use. The Contractor carried out sensitization and training of workers on the use and importance of PPEs. Refer to page 8 and 9 of the Contractor's report attached.
- v. Community sensitisation programs on gender and cultural sensitivity were carried out. This was done by the district as part of the general sensitization and mobilization of communities to participate in project activities.

Authority's comment

The Authority could not verify and validate the information provided in the management response since documentary evidence was not provided.

Recommendation

The Contract Manager should closely monitor the project to ensure strict adherence to ESHS strategies in the contract in accordance with Regulation 52 (1) (a) of the PPDA (Contracts) Regulations, 2023.

2.3 Assess the degree of compliance of the Entity' disposal process with the provisions of the PPDA Act, Cap 205, Regulations, 2014 and 2023

2.3.1. Disposal of assets

No material exception was noted under this objective.

2.4 Follow up on previous projects

The Authority followed up on the previously audited works projects that remained incomplete in FY 2022-2023 to establish their current performance conducted to assess their current performance. The following exceptions were observed:

A. Construction works of Namiganda and Buwunga Multipurpose dams and development of Igogero-Naigombwa irrigation scheme in Bugiri and Bugweri districts

Site abandonment by the Contractor

MAAIF signed a contract with Coil Ltd JV Kanalet Insaat Elektrik Uretim Sanayi ve Ticaret A.S (Coil &Kanalet JV) at a contract value of UGX 100,331,932,177 exclusive of VAT for the construction works of Namiganda and Buwunga Multipurpose dams and development of Igogero-Naigombwa irrigation scheme in Bugiri and Bugweri districts. The contract commenced on 5th June 2023 with a duration of 540 days (ending on 27th November 2024). However, during the audit of April 2024, physical progress was only 7.8% in 300 days based on the Supervising Consultants' progress report. The Authority identified the following:

- i. Contract expiry versus actual progress: In reality, the project was only 7.8% complete at the time the contract expired in November 2024, and the contract was not renewed. The Contractor is not on site and the project has apparently stalled, potentially masking financial losses.
- ii. UGX 15,049,789,827 was advanced to the contractor. However, there is no evidence of a valuation of work performed to ensure that the advance made was commensurate with actual progress.
- iii. The Q4 vote performance report showed that UGX 2,117,994,301 was made in the FY 2023-2024 for land acquisition under the project, despite the project being halted. This expenditure risks being a waste of resources, given the contract termination and the absence of any indication of immediate project resumption.
- iv. Deterioration of works: The partially completed work is deteriorating, indicating a potential loss of the investment and the likelihood of increased costs if the project is resumed.

Implications

- The deterioration of partially completed work will lead to increased project costs if the project is resumed.
- Delays in delivering infrastructure projects lead to frustration and a negative perception of Government efficiency. This ultimately erodes public trust in Government.

Management Response

- i. The payment of UGX 15,049,789,827 was advanced to the contractor against the advance payment security and performance securities but later on when the works were evaluated and fell below the minimum invoicing of 5%, the guarantees were cashed.
- ii. The payments done in Q4 worth UGX 2,117,994,301, in FY 2023-2024 was for payment of the PAPs for land compensation specifically within the project infrastructure development area acquisition under the project. The Ministry is working with Ministry of Finance Planning and Economic Development (MOFPED) to secure funds for the project to resume for all the planned project infrastructure to be executed.

Authority's comment

- i. The supervising consultant's last report of March 2024 indicated a progress of 7.8%. there was no evidence of a re-valuation to confirm the minimum invoicing value of less than 5%.
- ii. The Entity did not provide documentary evidence to confirm that the funds from the guarantees had been obtained.
- iii. The Entity did not provide documentary evidence of meetings or resolutions with MOFPED on resumption of the project.

Recommendations

- The Accounting Officer should fast track the resumption of the project for the construction works of Namiganda and Buwunga Multipurpose dams and development of Igogero-Naigombwa irrigation scheme in Bugiri and Bugweri districts to ensure service delivery to the intended beneficiaries.
- The Contract Management Team of the project for construction works of Namiganda and Buwunga Multipurpose dams and development of Igogero-Naigombwa irrigation scheme in Bugiri and Bugweri districts should show cause why disciplinary action should not be taken against them for failing to supervise the contract leading to site abandonment by the Contractor.
- The Authority will initiate suspension proceedings against Coil Ltd JV Kanalet Insaat Elektrik Uretim Sanayi ve Ticaret A.S (Coil &Kanalet JV in accordance with Section 128 of the PPDA Act, Cap 205.

B. Construction of Acomai Irrigation Scheme and Associated facilities in Bukedea and Bulambuli Districts

Prolonged contract execution

MAAIF signed a contract with Dott Services Limited to undertake the Construction of Acomai Irrigation Scheme Infrastructure and Facilities in Bukedea and Bulambuli Districts on 20th May 2021 at a value of UGX 71,868,100,592.21. The contract commenced on 1st November 2021 with a contract duration of 731 calendar days (24 months). By the time of audit of FY 2021-2022 conducted in August 2023, the reported physical progress was 38.71% in 21 months. The reported progress by the end of FY 2022-2023 was 40%.

Currently physical progress stands at 75% according to the Quarter 4 Vote Performance Report for FY 2023-2024.

Implications

- Delays in delivering infrastructure projects lead to frustration and a negative perception of Government efficiency. This ultimately erodes public trust in Government.
- Delayed service delivery to the people.

Management Response

Management takes note of the observation raised. In February – May 2024 and September – November 2024, the project area and its surroundings experienced above normal rainfall and eventual flooding. This was predicted and confirmed by the Uganda National Meteorological

Authority (UNMA). Accordingly, MAAIF instructed the Supervision Consultant to undertake detailed situation analysis of the recent floods in Acomai project area and its surroundings.

The Flood Modelling Report for the Sironko River Basin confirmed that the area (Western Kenya & Elgon region) received 36.2% higher rainfall than previously experienced in the last 30 years resulting into inundation (flooding) of the scheme infrastructure. The study among others, recommended extension of contract completion of time, hence the prolonged contract execution. The Flood Modelling Report is available for verification.

Authority's Comment

The Flood Modelling Report for Sironko River Basin highlighted a 36.2% increase in rainfall between January to April 2024. Whereas the report did not directly propose a contract extension, it outlined several short-term, medium term and long-term measures. However, the Entity did not explain the measures that were adopted and how these affected the contract duration hence necessitating a contract extension. Therefore, it was difficult to verify and confirm the impact of the adopted measures on the duration of the contract.

Recommendation

The Contract Management Team of the project for the Construction of Acomai Irrigation Scheme and Associated facilities in Bukedea and Bulambuli Districts should effectively supervise the remaining works in accordance with the contractual terms of the signed contract as outlined in Regulation 52 (1) (a) & (b) of the PPDA (Contracts) Regulations, 2023.

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

3.1 Overall Audit Conclusion

The performance of Ministry of Agriculture, Animal Industry and Fisheries for the Financial Year 2023/2024 was Moderately Satisfactory with overall weighted average risk rating of 35 %.

3.2 Entity's Performance

The risk rating was weighted to determine the overall risk level of the Entity. The weighting was derived using the average weighted index as shown in Table 5 below:

Table 5: Weighted score of Ministry of Agriculture, Animal Industry and Fisheries

Risk category	No.	No.%	Value (UGX)	Value %	Weights	Total weighted Average	
						By No	By Value
High	3	18	13,094,938,000	12	0.6	11	7
Medium	7	41	35,603,988,347	30	0.3	12	9
Low	3	18	13,783,329,657	12	0.1	2	1
Satisfactory	4	24	52,748,811,132	46	0	-	-
Total	17	100	113,806,067,136	100	1	25	17

$$\text{Performance by Number} = \frac{25 \times 100}{60} = 42\%$$

$$\text{Performance by Value} = \frac{17 \times 100}{60} = 28\%$$

$$\text{The average weighted risk rating} = \frac{42 + 28}{2} = 35\%$$

The performance of the Entity is rated unsatisfactory as detailed in Table 6 below:

Table 6: Risk rating criteria

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

GRAPHICAL REPRESENTATION OF THE ENTITY'S PERFORMANCE

Figure 1: Performance by Value of Contracts

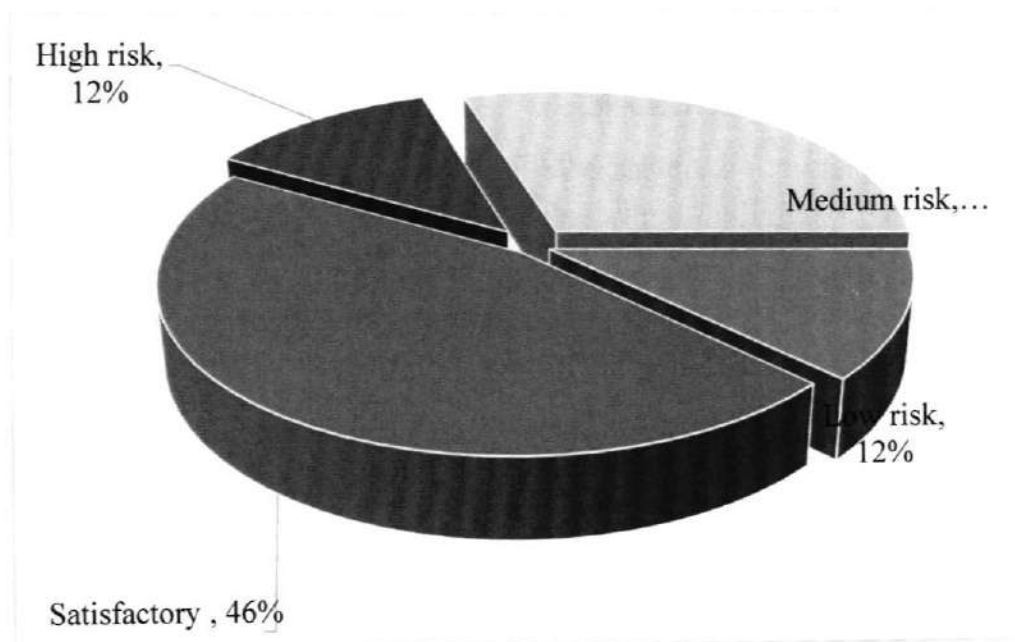
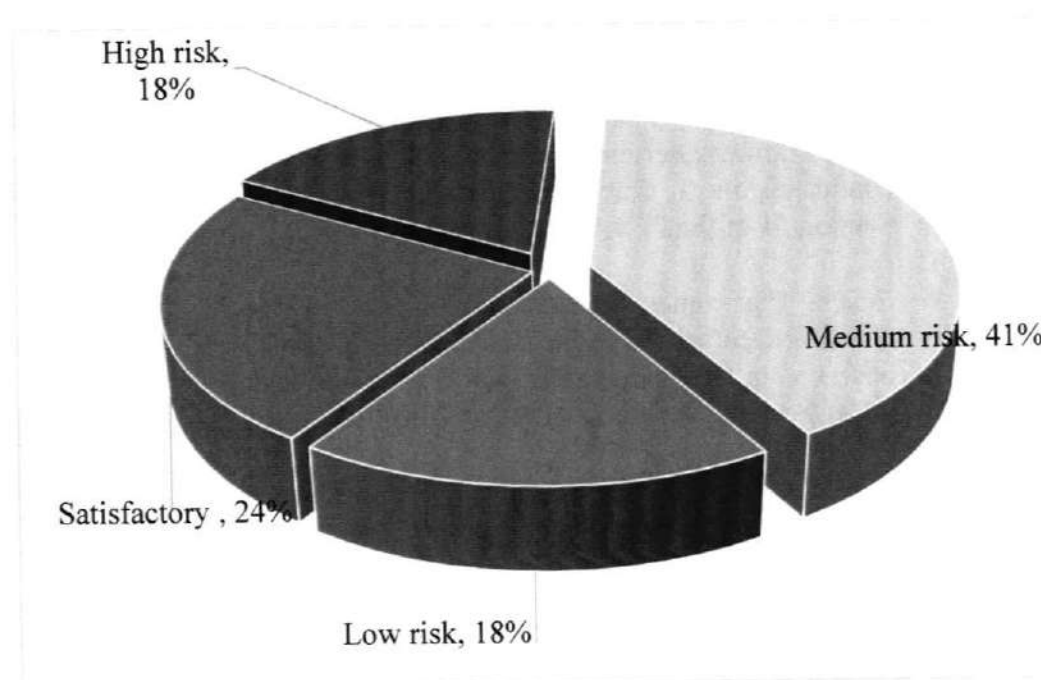


Figure 2: Performance by Number of Contracts



3.3 Recommended Action Plan

Ministry of Agriculture, Animal Industry and Fisheries should implement the recommendations in Table 7 within the timeframe given in order to improve its performance.

Table 7: Action Plan

Origin	Recommended Action	Target Date
Accounting Officer	The Accounting Officer should;	
	<ul style="list-style-type: none"> Conduct comprehensive reviews of the procurement plan and align it with the released and available funds and the Entity's core mandate. Any updates to the procurement plan, resulting from the reviews, should be done in adherence with Section 60 (7) of the PPDA Act Cap. 205. 	Continuous
	<ul style="list-style-type: none"> Ensure that procurement processes are conducted in a timely manner in accordance with Section 51 of the PPDA Act, Cap 205. 	Continuous
	<ul style="list-style-type: none"> Establish clear and efficient internal approval processes with defined response time/timelines and implement strict accountability for delays to ensure that procurement processes are conducted in a timely manner in accordance Section 51 of the PPDA Act, Cap 205. 	Continuous
	<ul style="list-style-type: none"> Enhance communication and coordination between departments. This will ensure that any bottlenecks are established and addressed prior to the commencement of procurement processes. This will in turn ensure that procurement processes are conducted in a timely manner in accordance Section 51 of the PPDA Act, Cap 205 	Continuous
	<ul style="list-style-type: none"> Ensure that timely requests are made to the Solicitor General for approval so that efficiency is observed in the procurement process as stipulated under Section 51 of the PPDA Act, Cap 205. 	Continuous
	<ul style="list-style-type: none"> Take responsibility for the delay to honor advance payment and any additional payments arising from this delay. 	
	<ul style="list-style-type: none"> Fast track the resumption of the project for the construction works of Namiganda and Buwunga Multipurpose dams and development of Igogero-Naigombwa irrigation scheme in Bugiri and 	

Origin	Recommended Action	Target Date
	Bugweri districts to ensure service delivery to the intended beneficiaries.	
Contract Managers	i. Contract Managers should ensure that; <ul style="list-style-type: none"> The Entity meets all the payment obligations in accordance with the terms and conditions of a contract as stipulated in Regulation 52 (3) (iii) of the PPDA (Contracts) Regulations, 2023. Projects are monitored to for strict adherence to ESHS strategies in the contract. Providers adhere to the timelines stipulated for submission of performance securities under development partner funded projects so that timely contract signature is achieved. Where a provider persistently fails to submit the security despite extensions to the timelines, the Entity should exercise its rights to annul award of contract as provided in the bidding documents 	Continuous
		Continuous
		Continuous
	ii. The Contract Management Team of the project for the Construction of Acomai Irrigation Scheme and Associated facilities in Bukedea and Bulambuli Districts should effectively supervise the remaining works in accordance with the contractual terms of the signed contract as outlined in Regulation 52 (1) (a) & (b) of the PPDA (Contracts) Regulations, 2023.	November 2025
	iii. The Contract Manager for the procurement for supply and delivery of 38.3 Metric Tonnes of Improved pasture seeds (MAAIF/AVCP/SUPLS/2022-2023/00002-Lot 4) should show cause why disciplinary action should not be taken against him for failure to ensure that all obligations under the contract were performed contrary to Regulation 52 (3) (a) (i) of the PPDA (Contracts) Regulations, 2023.	November 2025
	iv. The Contract Management Team of the project for construction works of Namiganda and Buwunga Multipurpose dams and development of Igogero-Naigombwa irrigation scheme in Bugiri and Bugweri districts should show cause why disciplinary action should not be taken against them for failing to supervise the contract leading to site abandonment by the Contractor.	November 2025

Origin	Recommended Action	Target Date
PPDA	The Authority will initiate suspension proceedings against Coil Ltd JV Kanalet Insaat Elektrik Uretim Sanayi ve Ticaret A.S (Coil &Kanalet JV in accordance with Section 128 of the PPDA Act, Cap 205.	November 2025

Appendix 1: Transaction list for Ministry of Agriculture, Animal Industry and Fisheries for Financial Year 2023/2024

S/no	Procurement Reference	Subject of Procurement	Procurement Method	Provider	Contract Value (UGX)
Performance Audits					
1.	MAAIF/NOPP/SUPLS/2023-2024/00021	Supply and delivery of fertilizers	Request for Quotations	Grain Pulse (U) Ltd	19,073,000,000
2.	MAAIF/NOPP/CONS/2023-2024/00003	Consultancy services for provision of Business Development Services to promote Self-Employment, Small scale Entrepreneurship and Rural Finance in the districts of Buvuma and Kalangala	National Request for Expression of Interest	Acholi Private Sector Dev't Co. Ltd (APSEDEC)	948,698,750
3.	MAAIF/NOPP/CONS/2020-2021/00011	Consultancy services to conduct Strategic Environmental Assessment of the NOPP	National Request for Expression of Interest	Atacama Consulting	634,269,938
4.	MAAIF/NOPP/WRKS/2023-2024/00002	Procurement of Contractor for construction of fertilizer Store in Buvuma	Open Competitive	WAO (U) Ltd	1,387,438,950
5.	MAAIF/NOSP/SUPLS/2023-2024/00010	Supply and delivery of 162 Motorcycles for NOSP	International Competitive Bidding	Simba Auto Motives	1,940,760,000
6.	MAAIF/NOSP/SUPLS/2023-2024/00022	Procurement and delivery of ten 4 W Double Cabin Pick-Ups (Lot 2)	Open Competitive	MAC East Africa Ltd	1,425,000,000
7.	MAAIF/NOSP/WRKS/2023-2024/00022	Renovation of the National Oil Seeds Lira Hub Offices (Lot 1, Hoima Hub (Lot 2) and Arua Hub Offices (Lot 3)	Open Competitive	Shiphy Investments Uganda Ltd	280,972,410
8.	MAAIF/AVCP/SUPLS/2021-2022/00128/2	Supply and installation of assorted equipment for the National Metrology Laboratory - UNBS	Open Competitive Bidding International	LabX Scientific Ltd	4,818,176,257.26
9.	MAAIF/AVCP/SUPLS/2022-2023/00002-Lot 4	Supply and delivery of 38.3 Metric Tonnes of Improved pasture seeds	Open Competitive	Blessed Tree Planters and	2,009,500,000

S/no	Procurement Reference	Subject of Procurement	Procurement Method	Provider	Contract Value (UGX)
			Bidding International	Agro-Distributors Ltd	
10.	MAAIF/AVCP/SUPLS/2022-2023/00003-Lot 1	Supply and delivery of 1,039.53 Metric Tonnes of fertilizers for Rice (Blended NPK 23:17:12)	Open Competitive Bidding International	Equator Seeds Ltd Ltd	10,235,273,000
11.	MAAIF/AVCP/SUPLS/2022-2023/00003-Lot 1	Construction and renovation of works for Phytosanitary Laboratories in Namalere	Open Competitive Bidding International	Summit Projekt Ltd	3,108,146,500
12.	MAAIF/AVCP/SUPLS/2021-2022/00122- LOT 1	Supply and delivery of motor vehicles for Research and Technology Uptake and Acomai Irrigation Scheme Equipment: Lot 1 Supply and delivery of Agric Farm Tractors and assorted implements	Open Competitive Bidding International	The Motor Centre E.Africa Ltd	1,261,543,987
13.	MAAIF/ SUPLS/2023-2024/00171	Emergency supply and Installation of Cold room facility at NADDEC for storage of animal vaccines by direct procurement	Open Domestic Bidding	Skanz Engineering Services Ltd	344,678,000
14.	MAAIF/ SUPLS/2022-2023/00011 Lot 1	Supply and delivery of Cold Chain Equipment: Lot 1(Supply and delivery of 200 combined Refrigerators and Freezers) for Livestock disease Control Project Phase 2(LCD2)	Open Domestic Bidding	Staunch Machinery (U) Ltd	8,800,000,000
15.	MAAIF/SUPLS/2020-2021/00297-00186	Supply and delivery of Foot and Mouth Disease (FMD) vaccine	Direct Procurement	Sanga Vet. Chem Ltd	2,000,000,000
Contract Audits					
16.	MAAIF/ SUPLS/2020-2021/00297-0001	Procurement for supply and delivery of assorted complete units of Farm Four Wheeled tractors with assorted	Open Competitive		49,165,842,444

S/no	Procurement Reference	Subject of Procurement	Procurement Method	Provider	Contract Value (UGX)
		implements, maintenance parts, tools and accessories: Lot 1 (a) (100.No) Engine Capacity (75-80) HP @rated RPM; Lot 1(b) (40 No.) Engine power capacity (45-55) HP4 WD and Lot 2(10. No) Engine Power Capacity (95-100) HP @rated RPM with assorted units of implements.	Bidding International		
17.	MAAIF/WRKS/2023-2024/00297-0001	Construction of the Nabuin Zonal Agriculture Mechanization Centre	Open Domestic Bidding		5,857,006,900
	TOTAL				113,290,307,136

Appendix 2: Findings and rating of the individual contracts reviewed

	Details of the procurement	Exceptions /findings
High risk contracts		
1.	Supply and delivery of 38.3 Metric Tonnes of Improved pasture seeds	<ul style="list-style-type: none"> • Delayed procurement processes • Incomplete delivery of the contract for supply and delivery of 38.3 Metric Tonnes of Improved pasture seeds
2.	Emergency supply and Installation of Cold room facility at NADDEC for storage of animal vaccines by direct procurement	No contract signed
3.	Supply and delivery of Cold Chain Equipment: Lot 1(Supply and delivery of 200 combined Refrigerators and Freezers) for Livestock disease Control Project Phase 2(LCD2)	Delayed release of advance payment
Medium Risk contracts		
4.	Procurement of Contractor for construction of fertilizer Store in Buvuma	<ul style="list-style-type: none"> • Delays in the process • Non-adherence to ESHS
5.	Procurement and delivery of ten 4WD Double Cabin Pick-Ups (Lot 2)	<ul style="list-style-type: none"> • Delay to sign the contract
6.	Supply and delivery of 1,039.53 Metric Tonnes of fertilizers for Rice (Blended NPK 23:17:12)	<ul style="list-style-type: none"> • Delayed procurement processes • Delayed Contracts Committee award of contract
7.	Supply and delivery of fertilizers	<ul style="list-style-type: none"> • Delay to sign the contract
8.	Supply and delivery of 162 Motorcycles for NOSP	<ul style="list-style-type: none"> • Delayed payment to supplier
9.	Renovation of the National Oil Seeds Lira Hub Offices (Lot 1, Hoima Hub (Lot 2) and Arua Hub Offices (Lot 3)	<ul style="list-style-type: none"> • Delay to sign the contract • Delayed payment of Contractor
10.	Supply and delivery of motor vehicles for Research and Technology Uptake and Acomai Irrigation Scheme Equipment: Lot 1 Supply and delivery of Agric Farm Tractors and assorted implements	Delayed completion
Low Risk Contracts		
11.	Construction of the Nabuin Zonal Agriculture Mechanization Centre	Payment records
12.	Construction and renovation of works for Phytosanitary Laboratories in Namalere	Delayed contract execution

13.	Supply and installation of assorted equipment for the National Metrology Laboratory - UNBS	<ul style="list-style-type: none"> • Delay to sign the contract
	Satisfactory contracts	
14.	Supply and delivery of Foot and Mouth Disease (FMD) vaccine	No material exceptions noted
15.	Supply of assorted complete units of Farm Four Wheeled tractors with assorted implements, maintenance parts, tools and accessories: Lot 1 (a) (100.No) Engine Capacity (75-80) HP @rated RPM; Lot 1(b) (40 No.) Engine power capacity (45-55) HP4 WD and Lot 2(10. No) Engine Power Capacity (95-100) HP @rated RPM with assorted units of implements.	No material exceptions noted
16.	Consultancy services to conduct Strategic Environmental Assessment of the NOPP	No material exceptions noted
17.	Consultancy services for provision of Business Development Services to promote Self-Employment, Small scale Entrepreneurship and Rural Finance in the districts of Buvuma and Kalangala	No material exceptions noted

Appendix 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 ensure a formal	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 bids, usage of non-pre-qualified firms and	This implies lack of efficiency, standardisation and avoiding competition.

RISK	DESCRIPTION	AREA	IMPLICATION
	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.	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 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 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 practice. Deviations from laid down detailed procedures would normally be graded "low" provided that there is sufficient evidence of management action to put in	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
	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.