



PUBLIC PROCUREMENT AND DISPOSAL  
OF PUBLIC ASSETS AUTHORITY  
"Procurement That Delivers"

## **THE PUBLIC PROCUREMENT AND DISPOSAL OF PUBLIC ASSETS AUTHORITY**

### **COMPLIANCE AUDIT REPORT FOR MINISTRY OF PUBLIC SERVICE FOR FINANCIAL YEAR 2021/2022**

**DECEMBER 2022**

## TABLE OF CONTENTS

Acronyms.....	4
EXECUTIVE SUMMARY .....	5
CHAPTER 1: INTRODUCTION.....	6
1.1 Background .....	6
1.2 Objective of the compliance inspection .....	6
1.3 Structure of the Entity .....	6
1.4 Scope of the Compliance Inspection.....	6
1.5 Methodology .....	7
CHAPTER TWO: FINDINGS OF THE AUTHORITY .....	8
2.1.To establish the level of compliance by the PDE with the general provisions of the PPDA Act, 2003 and Regulations, 2014.....	8
2.2.To establish the level of compliance with the PPDA Act 2003 and Regulations 2014 in the conduct of procurement and disposal activities .....	9
2.3.To assess the level of efficiency and effectiveness in contract implementation.....	11
CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY .....	12
3.1 Overall Compliance Inspection Conclusion .....	12
3.2 Entity's Performance .....	12
Appendix 1: Findings and rating on the individual contracts reviewed .....	14
Appendix 2: List of sampled procurements for MOPS for Financial Year 2021/2022 .....	15
Appendix 3: List of the Contracts Committee members .....	16
Appendix 4: Procurement and Disposal Unit Members .....	16
Appendix 5: Risk Rating Criteria .....	16

### Table of Figures

Figure 1: Graphical representation of the cases by value	13
Figure 2: Graphical representation of the cases by number	13

## Acronyms

AO	Accounting Officer
CC	Contracts Committee
FY	Financial Year
HPDU	Head, Procurement and Disposal Unit
MOPS	Ministry of Public Service
ODB	Open Domestic Bidding
PDE	Procuring and Disposing Entity
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
RDB	Restricted Domestic Bidding
RFP	Request for Proposals
SBD	Standard Bidding Document
SPLS	Supplies
UGX	Uganda Shillings

## EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority carried out a compliance audit on the procurement and disposal activities of Ministry of Public Service (MOPS). The exercise covered a sample of ten (10) procurement transactions carried out during the Financial Year 2021/2022. The compliance inspection exercise involved a review of the procurement system, procurement processes following the Public Procurement and Disposal of Assets Act, 2003 and Regulations, 2014.

From the findings of the compliance audit exercise, the summary performance of the Entity revealed an aggregate risk rating of **27.5%** which is **satisfactory** performance.

**Despite the satisfactory performance, the following key exceptions were noted:**

1. Delayed initiation of three (3) procurement transactions worth UGX 128,588,915. This delays service delivery to the intended beneficiaries.
2. Conduct of negotiations in a manner contrary to Section 74 of the PPDA Act, 2003 in the procurement of assorted ICT equipment. The Evaluation Committee altered the bid price from UGX 123,020,300 to UGX 70,765,181 without the involvement of the bidder. The Contracts Committee did not approve the negotiations and also did not approve contract award contrary to Sections 28 and 29 of the PPDA Act.
3. Delayed contract execution in two (2) procurement transactions worth UGX 292,846,715. This delays service delivery to the intended beneficiaries.

**The Authority recommends that:**

1. The Heads of User Departments should make timely initiation of requirements in line with the approved procurement plan to ensure efficient and effective service delivery.
2. The Evaluation Committee should prepare the evaluation report containing recommendations on the issues for which negotiations should be conducted with the bidder where necessary in accordance with Regulation 35 (1b) of the PPDA (Evaluation) Regulations, 2014 and also ensure that the Contracts Committee approves the negotiation teams in accordance with Section 28 (1ba) of the PPDA Act, 2003.

The Accounting Officer shall for the purposes of the negotiations under Section 74 of the PPDA Act, investigate why the cost of the procurement exceeds the budget of the procuring and disposing entity and may either cancel the procurement process and request for new proposals; or negotiate with the best evaluated bidder in order to obtain a reduction of the scope of the quantities of the procurement.

3. Contract Managers should ensure that the provider performs the contract in accordance with the terms and conditions specified in the contract in accordance with Regulation 53 of the PPDA (Contracts) Regulations, 2014.

## CHAPTER 1: INTRODUCTION

### 1.1 Background

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a compliance audit exercise on the procurement and disposal activities of MOPS. The exercise covered a sample of ten (10) procurement transactions carried out during Financial Year 2021/2022. The exercise involved a review of the procurement system, procurement processes following the Public Procurement and Disposal of Assets Act, 2003 and Regulations, 2014.

### 1.2 Objective of the compliance inspection

The primary objective of the exercise was to provide assurance on full and correct application of the PPDA Act, Regulations and Guidelines by MOPS.

The specific objectives were:

- a) To establish the level of compliance of the procurement and disposal activities with provisions of the PPDA Act, Regulations and Guidelines.
- b) To establish the level of efficiency in the conduct of the procurement and disposal process up to contracting in the Entity.
- c) To assess the level of achievement of Value for Money (efficiency, cost and effectiveness) in contract execution.

### 1.3 Structure of the Entity

The Entity is headed by the Permanent Secretary, who is the substantive Accounting Officer.

#### a. User Departments

The Entity is subdivided into the following departments:

**Table 1: User Departments**

S/NO	Title of User Department
1.	Inspection and Quality Assurance
2.	Management Services
3.	Human Resource Management
4.	Finance and Administration

#### b. Budget and source of funding

The Entity is funded by Government of Uganda. The Entity's procurement budget for the Financial Year 2021/22 was **UGX 8,135,891,326**

### 1.4 Scope of the Compliance Audit

PPDA carried out the procurement and disposal Compliance Audit of MOPS from 7<sup>th</sup> -26<sup>th</sup> September October 2022. The exercise covered a sample of ten (10) procurement transactions worth **UGX 938,362,806** conducted during the FY 2021/2022, review of procurement structures and review of the procurement plan performance. The list of sampled transactions is contained in Appendix 1.

### **1.5 Methodology**

MOPS was notified of the exercise on 30<sup>th</sup> August 2022. A sample of ten (10) procurement transactions was selected based on stratified random sampling using Contracts Committee minutes, the contracts register, and monthly procurement and disposal reports.

Two (2) officers conducted the exercise under the supervision of the Manager Performance Monitoring. During the exercise, the team examined records and documents for each of the ten (10) sampled procurement transactions. The team also reviewed the procurement plan for the Financial Year 2021/2022.

On completion of data collection, members of the team met with various stakeholders such as the Accounting Officer, Contracts Committee members, Procurement and Disposal Unit staff and User Department representatives to discuss and get clarifications on some of the preliminary findings. A debrief of the Accounting Officer was held on 25<sup>th</sup> October 2022.

## CHAPTER TWO: FINDINGS OF THE AUTHORITY

### 2.1. To establish the level of compliance by the PDE with the general provisions of the PPDA Act, 2003 and Regulations, 2014

#### 2.1.1. Procurement Planning and Procurement Plan Management

##### 2.1.1. Procurement plan implementation

The Authority assessed the Entity's procurement plan for the FY 2021-22. The Table below details information about the plan and utilization of funds. The procurement plan absorption rate was 40% with a variance of UGX 4,884,743,134.

**Table 2: Procurement plan implementation**

<i>Analysis of procurement spend</i>	
Total procurement budget/plan value inclusive VAT (UGX)	8,135,891,326
Total procurement spend value inclusive VAT (UGX)	3,251,148,192
Procurement plan implementation (%)	40%
Budget Variance (UGX)	4,884,743,134

#### **Implication**

Procurements worth UGX 4,884,743,134 were not implemented thereby denying the services to the intended beneficiaries.

#### **Management Response**

The procurement reports which informed the auditor's observation were generated from IFMS. However, there were procurements that were paid directly without going through IFMS, due to their nature namely:

- Equivalent of **UGX1,280,042,176** paid to Freebalance Inc. (Foreign Canadian firm) for support and maintenance services of the IPPS application, software licenses and sustainability services.
- UGX 57.92M** for fuel, lubricants and oils paid to UBA as per PS/ST guidance.
- UGX 98.21M** for donor funded procurements were not handled through IFMS.
- The planned budget of **UGX 1.54B** for procurement of vehicles was reduced by an outstanding commitment to Toyota Uganda of **UGX 490M**.

The variance was also caused by change of priorities by the Ministry to handle emergencies.

#### **Recommendation**

The Authority relied on the monthly procurement and disposal reports (Regulation 20 of the PPDA Procuring and Disposing Entities Regulations 2014) and Contracts Committee minutes to generate the procurement spend.

For the future, the Accounting Officer and Management should constantly review the budget and procurement plan to ensure that all procurements planned and budgeted for are undertaken. Where need arises, a review of the plan and budget should be done in accordance with Section 58(4) of the PPDA Act, 2003.

## **2.2. To establish the level of compliance with the PPDA Act 2003 and Regulations 2014 in the conduct of procurement and disposal activities**

### **2.2.1. Irregularities at the initiation stage**

The Authority observed the following irregularities during the initiation stage of the procurement process:

**Table 3: Irregularities at the Initiation Stage**

S/no	Subject of Procurement	Contract value (UGX)	PPDA Findings
1.	Carpets and curtains for the Board Room and other Rooms	22,854,240	Delayed initiation of procurement. The plan start date was 1 <sup>st</sup> October 2021, but the transaction was initiated on 18 <sup>th</sup> March 2022, a delay of four and half months.
2.	Procurement of Portable Conference Tables and chairs for Conference Hall at NRCA	69,992,475	Delayed initiation of procurement. The plan start date was 1 <sup>st</sup> October 2021, but the transaction was initiated on 13 <sup>th</sup> April 2022, a delay of five and half months
3.	Procurement of wiring and installation of external compound CCTV system at National Records Centre and Archives	35,742,200	Delayed initiation of procurement. The plan start date was 1 <sup>st</sup> October 2021, but the transaction was initiated on 20 <sup>th</sup> January 2022, a delay of four months
	<b>TOTAL</b>	<b>128,588,915</b>	

### **Management Response**

Delayed initiation was due to uncertainty in funding occasioned by COVID-19 and emergencies like state burials that forced the Ministry to review its priorities.

### **2.2.2. Conduct of negotiations in a manner contrary to the law**

In the procurement of assorted ICT equipment for Kasese Service Uganda Centre, the Evaluation Committee conducted negotiations contrary to Section 74 of the PPDA Act. The best evaluated bidder quoted UGX 123,020,300 yet the estimated cost at initiation was UGX 67,000,000. The head of the User Department reduced the quantities which led to the reduction of the contract value to UGX 70,765,181. However, the Contracts Committee did not assent to this negotiated price and neither did the bidder participate in the negotiations. Furthermore, the amended

contract value was above the estimated cost by UGX 3,765,181. The negotiations were done without the involvement of the bidder and the Contracts Committee did not approve the negotiations team and also award the contract after the negotiated price.

#### **Implication**

This amounts to alteration of the contents of the bid without consent.

#### **Management Response**

The Auditor's observation is noted and the omission is regretted. Going forward, negotiations shall be conducted in accordance with the provisions of the law.

#### **Recommendations**

1. The Accounting Officer shall for the purposes of the negotiations under section 74 of the PPDA Act, investigate why the cost of the procurement exceeds the budget of the procuring and disposing entity and may either cancel the procurement process and request for new proposals; or negotiate with the best evaluated bidder in order to obtain a reduction of the scope of the quantities of the procurement.
2. The evaluation committee should prepare the evaluation report containing recommendations on the issues for which negotiations should be conducted with the bidder where necessary in accordance with Regulation 25 (1b) of the PPDA (Evaluation) Regulations, 2014 and also ensure that the Contracts Committee approves the negotiation teams in accordance with Section 28 (1ba) of the PPDA Act, 2003.

#### **2.2.3. Communication of arithmetic errors during evaluation**

The Authority observed that the Evaluation Committee made arithmetic corrections to the bid submitted by Lunko Enterprises Ltd in the procurement of carpets and curtains for the Board Room and other rooms down worth 22,854,240. The bidder quoted a price of UGX 25,552,800 but it was reduced to UGX 22,854,240 by UGX (2,698,560) but no communication was made to the company and neither did they accept the correction to their bid price. This is contrary to Regulation 14 (3) of the PPDA (Evaluation) Regulations, 2014

#### **Implication**

This impedes transparency, a core principle of public procurement.

#### **Management response**

The Auditor's observation is noted and the omission is regretted. Going forward, errors shall be communicated in accordance with the provisions of the law.

#### **Recommendation**

The Chairperson of the Evaluation Committee should promptly notify bidders of any arithmetic corrections and request them to agree to the corrections within five working days in accordance with Regulation 10 and 14 (3) of the PPDA (Evaluation) Regulations, 2014.

### 2.3. To assess the level of efficiency and effectiveness in contract implementation

#### 2.3.1. Delayed contract completion.

The Authority noted delays at contract execution in the following procurement transactions worth UGX 292,846,715.

**Table 4: Delayed Contract Completion**

S/no	Subject of Procurement	Contract Value (UGX)	PPDA Findings
1.	Procurement of two Motor Vehicles- Maybach Motors	200,000,000	<b>Delayed delivery:</b> The delivery and completion schedule provided a delivery period of 6 weeks. Whereas the contract was signed on 15 <sup>th</sup> December 2021 and the vehicle was to be delivered by 27 <sup>th</sup> January 2022, the delivery was made on 20 <sup>th</sup> May 2022. Hence the delivery was made within 22 weeks after contract signing which implies that the supplier exceeded the contract duration by 16 weeks.
2.	Carpets and Curtains for the Board Room and other rooms	22,854,240	<b>Late delivery of goods:</b> Delivery period offered was 7 days from date of Purchase order; Purchase Order date was 30 <sup>th</sup> May 2022, delivery made on 13 <sup>th</sup> June 2022 (two weeks later) contrary to GCC 12.1
	<b>TOTAL</b>	<b>292,846,715</b>	

#### Implications

- Delays during contract implementation delay service delivery to the intended beneficiaries.
- This is also a breach of the contractual terms.

#### Management response

1. The supplier, Maybach Motors Ltd had committed to deliver on time as per its bid. However, during contract execution, it faced challenges beyond their control occasioned by COVID-19, as per the attached letter dated 17<sup>th</sup> January, 2022.
2. The Auditor's observation is correct there was a late delivery by one week which was deemed to be a minor deviation which was acceptable by the Ministry, considering the COVID-19 logistical challenges.

#### Recommendations

1. Contract Managers should ensure that the provider performs the contract in accordance with the terms and conditions specified in the contract in accordance with Regulation 53 of the PPDA (Contracts) Regulations, 2014.
2. The Head Procurement and Disposal Unit should provide for liquidated damages in the Special Conditions of the Contract (SCC) especially for high value transactions to protect against failure by a Provider to deliver the supplies within the period specified in the contract.

### CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

This section presents the scores per area assessed under different inspection questions.

#### 3.1 Overall Compliance Audit Conclusion

The performance of MOPS for the Financial Year 2021/22 was **satisfactory** with overall weighted average risk rating of **27.5%**.

#### 3.2 Entity's Performance

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

**Table 5: Summary of Performance**

Risk category	No.	No. %	Value (UGX)	Value%	Weights	Total weighted Average	
						By No	By Value
High	1	10	70,765,181	7.541345474	0.6	6	4.52
Medium	4	40	328,588,915	35.01725696	0.3	12	10.50
Low	0	0	-	-	0.1	0	-
Satisfactory	5	50	539,008,710	57.44139757	0	0	0
<b>Total</b>	<b>10</b>	<b>100</b>	<b>938,362,806</b>	<b>100</b>	<b>1</b>	<b>18</b>	<b>15.03</b>

$$\text{Performance by Number} = \frac{18 \times 100}{60} = 30\%$$

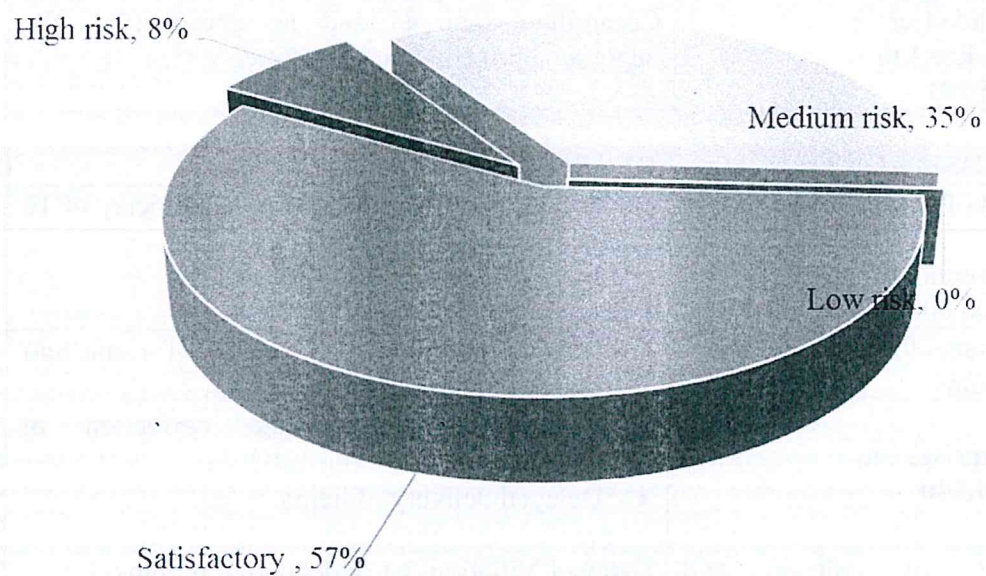
$$\text{Performance by Value} = \frac{15.03 \times 100}{60} = 25.05\%$$

$$\text{The average weighted risk rating} = \frac{30 + 25.05}{2} = 27.5\%$$

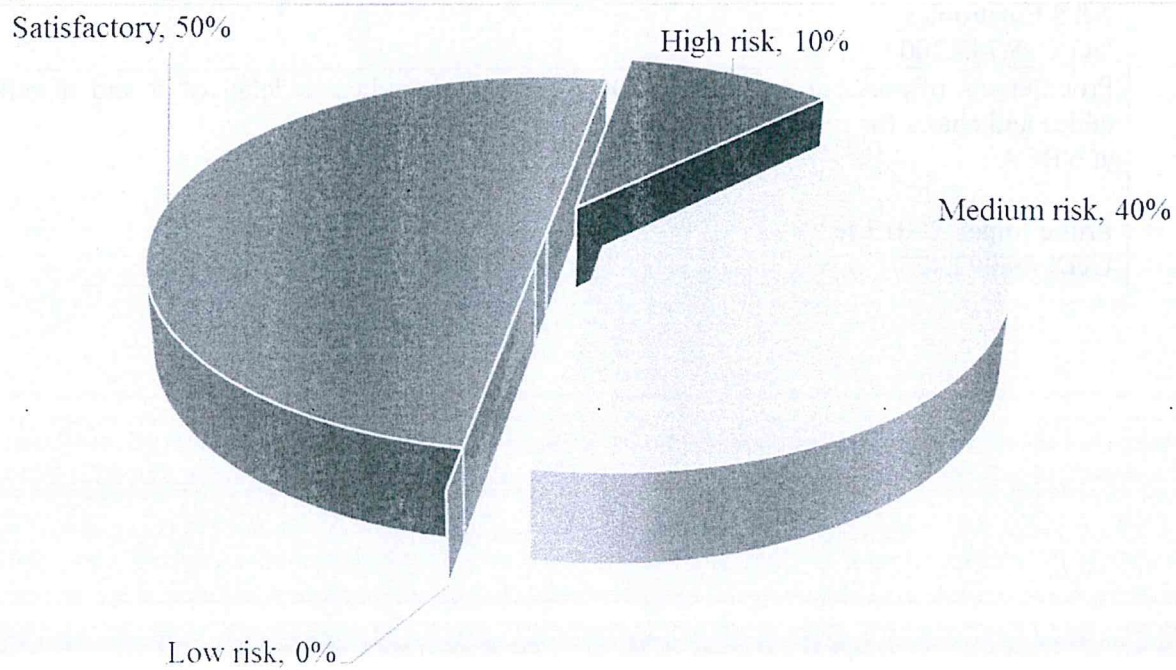
**Table 6: Overall Entity Ranking**

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

**Figure 1: Graphical representation of the cases by value**



**Figure 2: Graphical representation of the cases by number**



**Appendix 1: Findings and rating on the individual contracts reviewed**

S/no	HIGH RISK CONTRACTS	REASONS FOR HIGH RISK
1.	Assorted ICT equipment for Kasese Service Uganda Centre GovNet Services Ltd UGX 70,765,181	Conducting negotiations without Contracts Committee approval and no approval of the negotiated price by the Committee

No	MEDIUM RISK CONTRACTS	REASONS FOR MEDIUM RISK
1.	Procurement of two motor vehicles  Maybach Motors Ltd UGX 200,000,000	Delayed delivery of the vehicle, i.e., a delay of 16 weeks.
2.	Carpets, curtains for the board room and other rooms  Lunko Enterprises Ltd UGX 22,854,240	<ul style="list-style-type: none"> <li>• Delayed initiation, i.e., a delay of 4 and half months</li> <li>• Failure to communicate correction of arithmetic errors</li> <li>• Delayed delivery of items</li> </ul>
3.	Procurement of wiring and installation of external compound CCTV cameras as NRCA  A&S Electronics UGX 35,742,200	Delayed initiation, i.e., a delay of 4 months
4.	Procurement of portable conference tables and chairs for conference hall at NRCA  Prime Impex 2001 Ltd UGX 69,992,475	Delayed initiation, i.e., a delay of 5 and a half months

Appendix 2: List of sampled procurements for MOPS for Financial Year 2021/2022

S/NO	REFERENCE NUMBER	SUBJECT OF PROCUREMENT	METHOD OF PROCUREMENT	PROVIDER	CONTRACT VALUE (UGX)	Risk Rating
1.	MoPS/SUPLS/21-22/00067	Procurement of motor vehicle	Open Domestic Bidding	Maybach Motors	200,000,000	Medium Risk
2.	MoPS/SUPLS/2021-22/00374	Assorted equipment for Kasese Service Uganda Centre	Quotations	GovNet Services Ltd	70,765,181	High Risk
3.	MoPS/SUPLS/2021-22/00486	Stationery for Rapex	Quotations	Chalm Enterprises Ltd	87,944,220	Satisfactory
4.	MoPS/SUPLS/2021-22/00409	Carpets and curtains for the board room and other rooms	Quotations	Lunko Enterprises	22,854,240	Medium Risk
5.	MoPS/SUPLS/2021-22/00454	Procurement of portable conference tables and chairs for conference hall at NRCA	Quotations	Prime Impex 2001 Ltd	69,992,475	Medium Risk
6.	MoPS/SVC/2021-22/00361	Procurement of wiring and installation of external compound CCTV system at NRCA	Quotations	A&S Electronics Ltd	35,742,200	Medium Risk
7.	MoPS/SUPLS/2021-22/00476	Purchase of assorted furniture for the Service Uganda Centre in Kasese	Quotations	Nila Mult Concepts	70,720,000	Satisfactory
8.		Auctioning services for motor vehicles and other assorted assets at MOPS	Public Auction	Bailiff Masters Ltd	2,620,000	Satisfactory
9.	MoPS/SUPLS/2021-22/00264	Procurement of new computers for new staff	Restricted Domestic Bidding	Techman Computer Solutions	177,692,070	Satisfactory
10.	MoPS/SUP/2021-22/00377 (IV)	Supply of public address system and screens for the burial of Late Augustine Osubani Emorimor	Direct Procurement	Balaam Marketing Agency	200,032,420	Satisfactory
	<b>TOTAL</b>				<b>938,362,806</b>	

### Appendix 3: List of the Contracts Committee members

S/N	Name	Designation	Position on Contracts Committee	Appointment Date	Expiry date
1.	Muhereza Allan	Commissioner, Human Resource Management Services Department	Chairperson	17 <sup>th</sup> February 2021	17 <sup>th</sup> February 2023
2.	Mugwanya Savia	Commissioner, Civil Service College Uganda	Member	17 <sup>th</sup> February 2021	17 <sup>th</sup> February 2023
3.	Watulo David. W	Assistant Commissioner/Human Resource Management/Performance Management Department	Member	17 <sup>th</sup> February 2021	17 <sup>th</sup> February 2023
4.	Brenda Namukasa	Legal Officer	Member	17 <sup>th</sup> February 2021	17 <sup>th</sup> February 2023
5.	Ayot Brenda	Assistant Secretary	Secretary	17 <sup>th</sup> February 2021	17 <sup>th</sup> February 2023

### Appendix 4: Procurement and Disposal Unit Members

No	Name	Position in PDU
1.	Milton Ndyamuba	Principal Procurement Officer/Head
2.	John Fred Nanyumba	Senior Procurement Officer
3.	Achen Christine Enabu	Procurement Officer
4.	Nalule Summini	Office Typist
5.	Kyomugisha Grace Mugisha	Office Attendant

**Note:** During the FY 2021-22, Milton Ndyamuba was the Head Procurement and Disposal Unit. However, during the compliance audit, he was replaced by Yerusa Nyangoma.

### Appendix 5: Risk Rating Criteria

RISK	DESCRIPTION	AREA	IMPLICATION
<b>HIGH</b>	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".	<b>Planning:</b> 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.
		<b>Bidding Process:</b> 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.
		<b>Evaluation:</b> Use of inappropriate evaluation methodologies or failure to	This implies financial loss caused by awarding contracts at higher

RISK	DESCRIPTION	AREA	IMPLICATION
		conduct evaluation.	prices or shoddy work caused by failure to recommend award to a responsive bidder.
		<b>Record Keeping:</b> 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.
		<b>Fraud/forgery:</b> Falsification of Documents	This implies lack of transparency and value for money.
		<b>Contract Management:</b> 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
<b>MEDIUM</b>	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 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.	<b>Planning:</b> Lack of initiation of procurements and confirmation of funds.	This implies committing the Entity without funds thereby causing domestic arrears.
		<b>Bidding Process:</b> Deviations from standard procedures namely bidding periods, standard formats, use of PP Forms and records of issue and receipts of bids, usage of non-pre-qualified firms and splitting procurement requirements.	This implies lack of efficiency, standardisation and avoiding competition.
		<b>Procurement Structures:</b> Lack of procurement structures	This implies lack of independence of functions and powers and interference in the procurement process.
		<b>Record Keeping:</b> 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.
		<b>Contract and Contract Management:</b> Failure to appoint Contract	This leads to unjustified contract amendment and variations which lead to

RISK	DESCRIPTION	AREA	IMPLICATION
		Supervisors, failure to seek the Solicitor General's approval for contracts above UGX. 200 million and lack of notices of Best Evaluated Bidders.	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.	
<b>LOW</b>	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 place and monitor compliance with detailed procedures.	<b>Planning:</b> Lack of procurement reference numbers.	This leads to failure to track the procurements which leads to poor record keeping.
		<b>Bidding Process:</b> Not signing the Ethical Code of Conduct	This leads to failure to declare conflict of interest and lack of transparency.

### SATISFACTORY

Relates to following laid down procurement procedures and guidelines and no significant deviation is identified during the conduct of the procurement process based on the records available at the time.