



**PROCUREMENT AND DISPOSAL INSPECTION REPORT FOR RUBIRIZI
DISTRICT LOCAL GOVERNMENT FOR
THE FINANCIAL YEAR 2024/2025**

MARCH 2026

TABLE OF CONTENTS

Table of Contents	
List of tables.....	ii
List of Figures.....	ii
ACROYNMS.....	iii
EXECUTIVE SUMMARY	iv
1.1 Background.....	1
1.2 Objective of the procurement and disposal audit	1
1.3 Structure of the Entity.....	1
1.4 Scope of the procurement and disposal audit	2
1.5 Methodology.....	3
1.6 Reporting	3
CHAPTER TWO: FINDINGS AND RECOMMENDATIONS OF THE AUTHORITY.....	4
2.1 COMPLIANCE WITH THE PPDA ACT, CAP. 205, AND REGULATIONS REGARDING THE PERFORMANCE OF THE PROCUREMENT STRUCTURES AND CONDUCT OF PROCUREMENT PROCESSES	4
2.2 COMPLIANCE OF THE ENTITY DISPOSAL PROCESS WITH THE PROVISIONS OF THE PPDA ACT, CAP. 205 AND PPDA (DISPOSAL OF PUBLIC ASSETS) REGULATIONS 2023	22
2.3 EFFICIENCY AND EFFECTIVENESS IN CONTRACT IMPLEMENTATION INCLUDING THE APPLICATION OF ENVIRONMENTAL, SOCIAL, HEALTH AND SAFETY REQUIREMENTS (ESHS) IN THE PROCUREMENT PROCESS.....	25
CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY	28
3.1 Overall procurement and disposal audit conclusion.....	28
3.2 Entity's Performance.....	28
3.3 Recommended Action Plan	30
Appendix 1: Sample List for Rubirizi District Local Government Audit for Financial Year 2024/2025	32
Appendix 2: Reasons for the Risk Rating.....	33
Appendix 3: Risk Rating Criteria	36

List of Tables

Table 1: Staff in the Procurement and Disposal Unit	2
Table 2: Composition of Contracts Committee	2
Table 3: Analysis of population and sample selected	2
Table 4: Status of implementation of previous recommendations.....	4
Table 5: Procurement plan implementation rate	9
Table 6: Procurement planned but not implemented	10
Table 7: Procurements outside the plan	11
Table 8: Delayed submission of monthly procurement reports to the Authority	13
Table 9: Procurement requirements with less than three prequalified providers.....	14
Table 10: Procurements with low bidder participation.....	15
Table 11: Procurements with inadequacies in the solicitation documents	17
Table 12: Procurements where post qualification was not conducted	18
Table 13: Irregularities at contracting	19
Table 14: List of obsolete assets	22
Table 15: Procurements with ESHS irregularities	25
Table 16: Procurements without monthly progress and completion reports	27
Table 17: Entity performance	28
Table 18: Risk rating.....	28
Table 19: Recommended action plan.....	30

List of Figures

Figure 1: Obsolete assets are spread all over the compound	24
Figure 2: Risk rating by Number	29
Figure 3: Risk Rating by Value	29

ACROYNMS

ESHS	Environmental, Social, Health and Safety
FY	Financial Year
HC	Health Centre
Ltd.	Limited
PDU	Procurement and Disposal Unit
PPDA Act, Cap. 205	Public Procurement and Disposal of Public Assets Act Chapter 205
SRVCS	Services
Supls	Supplies
UGX	Uganda Shilling
Wrks	Works

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority carried out a compliance inspection on the procurement and disposal activities of Rubirizi District Local Government that covered a representative sample of 10 procurement transactions worth **UGX 3,220,861,998** under Financial Year 2024/2025.

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

From the findings of the inspection exercise, the performance of Rubirizi District Local Government for the Financial Year 2024/2025 was moderately satisfactory, with an overall weighted average risk rating of 56.7% as detailed in Chapter 3 of the report.

Despite the moderately satisfactory performance, the Entity had the following anomalies for management's attention:

1. Section 10 (1) (a) of the PPDA Act, Cap. 205, stipulates that, "where there is persistent breach of this Act or Regulation or guidelines issued, under this Act, the Authority may direct the concerned Procuring and Disposing Entity to take such corrective action, as may be necessary in the circumstances, to rectify the breach". The Entity failed to fully implement 46% of the previous audit recommendations. Twelve out of the 26 recommendations issued to the Entity in the audit report for Financial Year 2022/2023 were partially implemented. Failure to fully implement audit recommendations compromises improvements of the procurement systems and processes in the Entity.
2. Section 60 (7) of the PPDA Act, Cap. 205 requires the Procuring and Disposing Entity on a quarterly basis and in any other case, wherever necessary, to review and update its procurement plan. The Entity did not implement 20.7% of its procurement plan worth UGX 945,473,141 and neither did it review and update its procurement plan, which results into legal non-compliance, budget overruns and poor service delivery and failure to meet planned objectives.
3. Contrary to Regulation 15 of the PPDA (Procuring and Disposing Entities) Regulations, 2023 which requires Entities to submit to the Authority by the fifteenth day of the month following the period, a report on the procurement activities undertaken by the Procuring and Disposing Entity in the month the Entity delayed by an average of 24 working days to submit monthly reports on procurements and disposal for nine months of the Financial Year 2024/2025 within the required time frame. This signifies a weak and nontransparent procurement system.
4. Section 60 (10) of the PPDA Act, Cap. 205 stipulates that a procurement shall not be carried out outside the procurement plan except in cases of emergencies. The Entity conducted seven procurement transactions worth UGX 469,500,656 outside the consolidated procurement plan for the Financial Year 2024/2025. This compromises the effectiveness of procurement planning and potentially diverts resources to non-essential activities and may also result into domestic arrears.

5. Regulation 47 (3) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations 2023 stipulates that “The evaluation criteria shall be used to assess compliance with the statement of requirements, the technical and financial ability of a bidder to perform the contract and the availability of the required resources.” The Entity issued inadequately prepared bidding documents with inadequate information in three procurements worth UGX 628,525,077. This leads to award of contracts to bidders without sufficient technical and financial capacity, thus risk of abandonment of sites, delayed completion of projects or poor-quality works.
6. Contrary to Section 49 of the PPDA Act, Cap. 205 that requires all procurements and disposal to be conducted in a manner that maximizes competition and achieve value for money, the Entity maintained a list of prequalified providers that had less than three providers prequalified in two procurement categories, that is; catering and supply of fuel and lubricants with two providers each, whereas construction works and agricultural materials did not have prequalified providers. This results into limited competition among providers which denies the Entity to achieve value for money in its procurements.
7. Section 49 of the PPDA Act, Cap. 205 requires all procurement and disposal processes to be conducted in a manner that maximizes competition to achieve value for money. However, the Entity had low bidder participation in seven procurement transactions worth UGX 1,481,971,389 with an average of one bid received per procurement, despite the entity shortlisting a minimum of six bidders. This leads to limited competition that compromises the achievement of value for money in procurement processes.
8. Regulation 11 (1) of the PPDA (Evaluations) Regulations 2023, requires the Evaluation Committee to undertake a post qualification evaluation before award decision, to confirm whether the best evaluated bidder has the capacity and the resources to effectively execute the procurement. The Evaluation Committees did not conduct post qualification in two procurements worth UGX 655,314,521, as required in the evaluation methodology to ascertain that the best evaluated bidders had the capacity and the resources to effectively execute the procurement before the award decision. This puts the Entity at risk of procuring contractors that lack the technical competence, equipment or financial stability, leading to delays in completion, project failure or poor-quality work.
9. Contrary to Section 48 of the PPDA Act, CAP.205 that requires all procurement and disposal to be conducted in a manner that promotes transparency, accountability and fairness, the Entity unfairly distributed framework call-off orders to M/s N & J NAJU, being the only provider issued 100% call off orders to supply stationary in Financial Year 2024/2025, although it had signed framework agreements with two other providers for supply of stationary. This disadvantages the other bidders who may feel disgruntled and ultimately stop participating in future procurement processes with the Entity.
10. Regulation 9 (2) of the PPDA (Contracts) Regulations, 2023 requires a contract document to be in accordance with the form of contract specified in the bidding document. The Entity had irregularities at contracting in four procurements worth UGX 1,259,514,851 which included change of terms from those in the issued bidding document. This compromises transparency,

equality and competitive principles in the procurement processes.

11. Regulation 2 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023 states that “For the purposes of disposal planning, an Accounting Officer shall, in each financial year, cause the public assets of a procuring and disposing entity to be reviewed, to identify the public assets to be disposed of in the following financial year.” The Entity failed to dispose of obsolete assets/items identified by the Board of Survey for Financial Year 2023/2024. This leads to further deterioration and loss of value of the assets, as such the Entity will not achieve value for money from the obsolete assets.
12. Section 66 of the PPDA Act, Cap. 205 requires that a Procuring and Disposing Entity shall for each procurement take into account environmental protection, social inclusion and stimulating innovation. The Entity failed to effectively incorporate the Environmental, Social, Health, and Safety Safeguards (ESHS) in seven sampled procurements worth UGX 1,430,336,378. This puts the site workers, beneficiaries and communities at a risk of harmful effects arising from those projects such as HIV and Aids, accidents, among others.

In light of the above findings, Rubirizi District Local Government should implement the following recommendations.

1. The Accounting Officer should:
 - i. Task the Contracts Committee and Internal Auditor to monitor and report on the status of the implementation of PPDA audit recommendations within the specified time frame to improve the Entity’s performance in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205;
 - ii. Instruct the Head Procurement and Disposal Unit to always submit monthly procurement and disposal reports to the Authority by the 15th day of the month that immediately follows the previous month to be reported on in accordance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023 using the E-Reporting Link.
 - iii. Make a follow up with Entities under Central Government & Government projects that own the assets due for disposal to obtain clearance in order to facilitate disposal of obsolete assets held by the Entity in accordance with Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023;
 - iv. Task the Project Managers and the District Environment Officer to conduct environmental screening of all projects to safe guard the environment and the neighboring community from the negative impacts arising from the projects and to further safe guard the workers on site from the risk of injuries arising from accidents in accordance with Section 66 of the PPDA Act, Cap 205;
 - v. Organize bidders’ conferences/barazas to sensitize them so as to improve their level of confidence and participation in the procurement processes of the Entity such that competition is maximized in accordance with Section 49 of the PPDA Act, Cap. 205; and
 - vi. Conduct an investigation through the Internal Auditor to find out why providers do not participate in the prequalification processes with the Entity. This will improve the level of confidence providers have in the procurement processes of the Entity, thus maximizing competition in procurement as enshrined in Section 49 of the PPDA Act, Cap. 205.

- vii. Not approve any payments where the Contract Managers have not submitted detailed progress reports for the work done in accordance with Regulation 52(3)(g) of the PPDA (Contracts) Regulations, 2023.
 - viii. Liaise with the Authority to conduct a capacity building of procurement stakeholders in the Entity to equip them with adequate procurement and disposal knowledge and skills required to execute their functions and responsibilities.
2. The Procurement and Disposal Unit should:
 - i. Prepare complete Standard Bidding Documents with adequate information to bidders, for example, the evaluation criterion should consider all the appropriate factors that provide contractual protection to the Entity and adequately assess the technical and financial ability of the bidder to perform the contract as enshrined in Regulation 42 and 47 (3) of the PPDA (Rules and Methods for procurement of Supplies, Works and Non-Consultancy Services) Regulations 2023;
 - ii. Give an equal opportunity to all bidders who signed contracts with the Entity under the framework arrangement to deliver goods and services in accordance with Section 48 of the PPDA Act, CAP.205 that requires all procurement and disposal to be conducted in a manner that promotes transparency, accountability and fairness.
 - iii. Prepare contract documents in line with the form of contract specified in the bidding document, as enshrined in Regulation 9 (2) of the PPDA (Contracts) Regulations, 2023;
 - iv. Embed the Environmental, Social, Health and Safety requirements in the specifications and Bills of Quantities for ease of implementation and enforcement;
 3. The User Department should regularly review and update their procurement plans quarterly, or as needed, and submit them to the Procurement and Disposal Unit for consolidation and approval before implementing any changes, in accordance with Section 60 (7) of the PPDA Act, Cap. 205.
 4. The Contracts Committee should always approve procurements requirements that are reflected in the procurement plan in accordance with Section 60 (10) of the PPDA Act, Cap. 205.
 5. The Evaluation Committees should always conduct post qualification of the best evaluated bidders as enshrined in Regulation 11 of the PPDA (Evaluations) Regulations, 2023.

CHAPTER ONE: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority (PPDA) carried out a compliance inspection of Rubirizi District Local Government that covered a representative sample of 10 procurement transactions for the Financial Year 2024/2025. The inspection involved a review of the procurement system, the procurement process and disposal of public assets, as well as contract performance following the provisions of the PPDA Act, Cap. 205 and attendant Regulations.

1.2 Objective of the compliance inspection

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

The specific objectives of the inspection were to assess the:

1. Compliance of the Entity with the provisions of the PPDA Act, Cap. 205 and attendant Regulations, with regard to the performance of the procurement structures and conduct of the procurement processes;
2. Compliance of the Entity's disposal processes with the provisions of the PPDA Act, Cap. 205 and attendant Regulations, and
3. Efficiency and effectiveness in contract implementation including the application of Environmental, Social, Health and Safety (ESHS) requirements.

1.3 Structure of the Entity

Section 28 (1) (a) and (c) of the PPDA Act, Cap. 205 specifically gives the responsibility to the Accounting Officer to cause the establishment of a Procurement and Disposal Unit and Contracts Committee staffed at an appropriate level. The Entity had an established Contracts Committee and Procurement and Disposal Unit at the time of the audit.

a) Accounting Officer

Section 28 (1) of the PPDA Act, Cap. 205, gives the Accounting Officer overall responsibility for the successful execution of the procurement, disposal and contract management in the Procuring and Disposing Entity. Mr. Kasagara Edward, the Chief Administrative Officer was the designated Accounting Officer of the Entity during the Financial Year 2024/2025. At the time of the inspection Mr. Mbiwa Paul Samuel the Chief Administrative Officer was the designated Accounting Officer.

b) Procurement and Disposal Unit

The Procurement and Disposal Unit was constituted of two staff: a Senior Procurement Officer, and a Procurement Officer. The details of the PDU are in Table 1 below:

Table 1: Staff in the Procurement and Disposal Unit

SN	Name	Position	Qualifications	Date of appointment
1.	Mr. Alex Kwikiriza	Senior Procurement Officer	Masters of Procurement & Supply Chain Management	22 nd May 2012
2.	Mpeirwenema Yvonne	Procurement Officer	Bachelor of Procurement & Logistics	20 th May 2025

c) Contracts Committee composition

The Contracts Committee was composed of five members whose terms of office were still valid as of 12th December 2025 as shown in Table 2 below:

Table 2: Composition of Contracts Committee

SN	Name	Committee position	Job title	Date of appointment	Tenure
1.	Mr. Julius Mubangizi	Chairperson	Principal Fisheries Officer	12 th July 2024	3 years
2.	Ms. Angella Ekyarigaba	Secretary	Senior Assistant Secretary	12 th July 2024	3 years
3.	Mr. Onarn Mwijukye	Member	Senior Commercial Officer	12 th Sept 2025	3 years
4.	Mr. Michael Ainebyona	Member	Human resources officer	12 th Sept 2025	3 years
5.	Ms. Edrida Tumushabe	Member	Senior Community Development Officer	12 th Sept 2025	3 years

1.4 Scope of the compliance inspection

The Authority carried out a compliance inspection on the procurement and disposal activities from 8th December 2025 to 12th December 2025. The exercise covered a sample of 10 procurement transactions worth UGX 3,220,861,998 during the Financial Year 2024/2025, a review of procurement structures and the procurement plan performance. The list of sampled transactions is contained under **Appendix 1** and the analysis of the population and sample is shown in Table 3 below:

Table 3: Analysis of population and sample selected

Procurement method	Population value (UGX)	Sample value (UGX)	%Value	Population No.	Sample No.	% No.
Micro procurement	24,626,387	0	0	17	0	0
Open Domestic Bidding	1,627,558,609	1,459,618,609	90	5	1	20
Quotation Method	2,016,210,172	1,451,878,389	72	16	7	37.5

Procurement method	Population value (UGX)	Sample value (UGX)	%Value	Population No.	Sample No.	% No.
Framework	169,594,000	0	0	0	0	0
Restricted Domestic Bidding	686,509,000	309,365,000	45	3	2	67
Total	4,524,498,168	3,220,861,998	71.2	41	10	24.4

1.5 Methodology

The Entity was notified about the exercise on 13th November 2025. A sample of 10 procurement transactions was selected based on stratified random sampling using the Contracts Committee minutes, the contracts register, and monthly procurement and disposal reports. The inspection commenced on 8th December 2025.

The exercise was conducted under the supervision of the Regional Manager. During the exercise, the team examined records and documents for each sampled procurement transaction. The team reviewed the procurement plan for Financial Year 2024/25, as well as monthly procurement and disposal reports, among other documents and conducted physical verification of some selected projects.

On completion of data collection, members of the audit 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 meeting was held with the Accounting Officer to share the preliminary findings on 11th December, 2025.

The Authority prepared a management letter, which was issued to the Entity on 28th January 2026, with a request to submit a management response by 13th February 2026, which was officially submitted as requested. The compliance inspection report presents the key findings and conclusions arising from the audit.

1.6 Reporting.

The findings are identified by exception, the level of risk and the recommendation. The procurements are rated in four categories according to the weaknesses identified, namely: high risk, medium risk, low risk and satisfactory. The definition of the risk rating is in **Appendix 3**.

CHAPTER TWO: FINDINGS AND RECOMMENDATIONS OF THE AUTHORITY

This section presents the key findings arising from the inspection based on the specific objectives of the exercise.

2.1 COMPLIANCE WITH THE PPDA ACT, CAP. 205, AND REGULATIONS REGARDING THE PERFORMANCE OF THE PROCUREMENT STRUCTURES AND CONDUCT OF PROCUREMENT PROCESSES

2.1.1 Failure to fully implement previous PPDA audit recommendations

Section 10 (1) (a) of the PPDA Act, Cap. 205, stipulates that, “where there is persistent breach of this Act or Regulation or guidelines issued, under this Act, the Authority may direct the concerned Procuring and Disposing Entity to take such corrective action, as may be necessary in the circumstances, to rectify the breach”.

It was established that, the Entity did not implement 12 out of the 26 previous procurement and disposal audit recommendations for the Financial Year 2022/2023 in a report issued by the Authority in February 2024, representing a 46% non-implementation rate, while 10 recommendations representing 38.5% were partially implemented while four recommendations representing 15.4%. The unimplemented and partially implemented recommendations are detailed in Table 4 below:

Table 4: Status of implementation of previous recommendations

SN	Previous recommendation and action plan	PPDA Findings	Status	Management Response
The Accounting Officer should:				
1.	Take corrective action and engage all stakeholders to develop strategies for the implementation of all the Authority's recommendations in accordance with Regulation 14 (k) of the Local Governments (PPDA) Regulations, 2006.	Some previous recommendations were not implemented.	Partially implemented	<i>The Entity did not respond to this</i>
2.	Aim at a 100% procurement plan implementation rate in the Financial Year 2023/2024.	The Entity implemented 65.2% of the procurement plan.	Not implemented	<i>The Entity is still sensitizing the lower local governments to always report their purchases to PDU</i>
3.	Submit all quarterly procurement and disposal reports including micro procurements to the Authority in accordance with Regulations 7 (l) of the Local	Some of the procurements were not reported	Partially implemented	<i>This was an oversight where two procurements were not reported</i>

SN	Previous recommendation and action plan	PPDA Findings	Status	Management Response
	Governments (PPDA) Regulations. 2006 and Guideline 6/2008 of the Local Government (PPDA) Guidelines, 2008.			
4.	Prevail over the concerned User Departments to avail the necessary records to the Procurement and Disposal Unit to enable the unit to close off the respective procurement action files and archive them in accordance with Section 31 (o) of the PPDA Act, 2003	The User Departments were holding on contract management and payment records without sharing them with PDU.	Not implemented	<i>The entity shall compel user departments to always share documents with Procurement and Disposal Unit</i>
5.	Conduct a supplier appraisal to ascertain why providers under open domestic bidding, do not want to do business with the entity and develop strategies to maximize competition in accordance with Section 46 of the PPDA Act 2003.	There was low bidder participation in all the sampled procurements.	Not implemented	<i>Open bidding to be adopted irrespective of the thresholds</i> Authority's Comment. <i>The Authority noted the Entity's response and guides that thresholds per method of procurement should be considered when determining the procurement method to be used.</i>
6.	Expediently dispose of all obsolete assets identified by the board of survey in accordance with Regulation 122 (6) of the Local Government (PPDA) Regulations. 2006.	Obsolete assets not disposed of.	Not implemented	<i>The Entity did not dispose of items that belong to line ministries. The entity to make a follow-up</i>

SN	Previous recommendation and action plan	PPDA Findings	Status	Management Response
7.	Ensure that the planned timelines are adhered to and that contracts are signed promptly once funds are available to promote efficiency in service delivery in accordance with Section 48 of the PPDA Act, 2003.	There were delays in some procurements against the planned timelines.	Partially implemented	<i>Noted. The Entity will always adhere to timelines</i>
8.	Conduct all procurement and disposal processes in a manner that promotes efficiency in accordance with Section 48 of the PPDA Act, 2003	Delays were found in some procurements.	Partially Implemented	<i>Noted. The Entity will always adhere to timelines</i>
The Head of the Procurement and Disposal Unit should:				
9.	Update the procurement plan if amendments occur in accordance with Section 58 (4) of the PPDA Act.2003	The Entity implemented procurements outside the plan without updating the plan.	Not implemented	<i>Procurement plan 24/25 was updated</i>
10.	Prepare complete contract documents in accordance with Section 7 of the General Conditions of Contract and Regulation 88 of the Local Government (PPDA) Regulations, 2006.	Some of the procurements did not have complete contract documents.	Partially implemented	<i>The user departments to avail all the required documents to PDU</i>
11.	Submit all contract documents to the Contracts Committee for approval in accordance with Section 28 (l) (c) of the PPDA Act 2003.	Some submissions to CC were made retrospectively.	Partially implemented	<i>The Entity did not provide a response</i>
12.	Ensure that all bidders who have been awarded contracts under the framework arrangement are given an equal opportunity to deliver goods and services in accordance with Section 45 of the PPDA Act, 2003.	There was unfair issuance of call off orders to only one provider out of three awarded contracts on framework arrangement.	Not implemented	<i>Some providers don't respond to the Entity's purchase orders</i>
13.	Ensure that the performance and environmental and social securities are renewed before the expiry date to protect the	Requirements for performance securities were not enforced	Not implemented	<i>Performance securing declarations</i>

SN	Previous recommendation and action plan	PPDA Findings	Status	Management Response
	Entity against non-compliance in accordance with Regulation 102 (l) of the Local Government (PPDA) Regulations. 2006.			<i>have been adopted</i>
14.	Ensure that the payment security is renewed before the expiry date and valid for the prescribed period beyond the expected final transaction date of the contract or expected release date in accordance with Regulation 116 (a) (c) of the Local Governments (PPDA Regulation, 2006)	The Entity made advance payment in some procurements without payment security	Partially implemented	<i>Noted</i>
The Heads of User Departments should:				
15.	Prepare comprehensive work plans and include all procurement transactions and obsolete items due for disposal in accordance with Regulation 26 (l) (a) of the Local Governments (PPDA) Regulations. 2006.	The Entity implemented procurements outside the plan and did not prepare a disposal plan	Partially implemented	<i>Noted</i>
16.	Initiate all procurements within the planned timelines to promote efficiency in service delivery in accordance with Section 48 of the PPDA Act, 2003.	Some procurements were not initiated within the planned timelines	Partially implemented	<i>Noted. The Entity will always adhere to timelines</i>
17.	Supervise providers to perform their contractual obligations following the terms and conditions specified in the contract following Regulation 119 (9) (b) of the Local Government (PPDA) Regulations.2006	Contract management records were not on files	Not implemented	<i>All contract management records available. Authority's comments. The Authority noted that Entity did not provide evidence for some of the missing contracts</i>

SN	Previous recommendation and action plan	PPDA Findings	Status	Management Response
				<i>management documents.</i>
The Contract supervisors should:				
18.	Ensure providers submit performance securities in the correct format whenever it is specified as a requirement in the terms and conditions of the contract in accordance with Regulation I02 of the Local Governments (PPDA) Regulations, 2006.	Requirements for performance securities not enforced	Not implemented	<i>Performance securing declarations have been used.</i>
19.	Always ensure that all the necessary documents are attached to all payment certificates to prove delivery or receipt of goods, works. or services in accordance with Regulation 117 (1&2) of the Local Government (PPDA) Regulations, 2006.	Completion certificates and delivery notes were not available on files	Not implemented	<i>All necessary documents attached</i>
20.	Ensure that the provider performs the contract following the terms and conditions specified in the contract in accordance with Regulation 119 (9) (b) of the Local Governments (PPDA) Regulations. 2006.	Some contracts were implemented without following the terms and conditions specified in the contracts e,g delays in completion	Partially implemented	<i>Noted</i>
21.	The District Engineer, Community Development Officer and Environment Officer should work together in the preparation of bills of quantities attached to the bidding documents to ensure that environmental protection, social inclusion, and safeguards have been taken into account in accordance with Section 61A of the PPDA Act, 2003.	ESHS aspects not taken into account	Not implemented	<i>Noted</i>

SN	Previous recommendation and action plan	PPDA Findings	Status	Management Response
22.	The Internal Audit Department should monitor the distribution of call-off orders among contracted firms in accordance with Regulation 28 of the Local Governments (PPDA) Regulations. 2006	The Entity was still unfairly issuing call off orders to only one provider	Not implemented	<i>Some providers never respond to our purchase orders</i>

Implication

Failure to fully implement audit recommendations shows non-commitment by the Entity in improving its procurement processes and addressing identified risks.

Recommendation

The Accounting Officer should task the Contracts Committee and Internal Auditor to monitor and report on the status of the implementation of PPDA audit recommendations within the specified time frame to improve the Entity's performance in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205.

2.1.2 Procurement planning and implementation

The Authority reviewed the Entity's procurement plan and monthly reports for the Financial Year (FY) 2024/2025, and found the following:

a) Failure to implement 20.7% of the procurement plan

Section 60 (7) of the PPDA Act, Cap. 205 that requires the Procuring and Disposing Entity on a quarterly basis and in any other case, wherever necessary, review and update its procurement plan. The Entity had planned procurements worth UGX 4,567,321,229; however, only 79.3% of the procurement plan worth UGX 3,621,865,351 was implemented, leaving a variance of UGX 945,473,141 (20.7%) unimplemented which was unsatisfactory. However, the Entity did not review and update its procurement plan. The procurement plan implementation rate is indicated in Table 5 below:

Table 5: Procurement plan implementation rate

Total procurement plan value inclusive VAT (UGX)	4,567,321,229
Reported total procurement spend value inclusive VAT (UGX)	2,538,289,263
Procurements planned and implemented but not reported	1,083,576,088
Procurement Plan Implementation Rate	79.3%
Procurement Plan Implementation Variance (UGX)	945,473,141

Table 6 below shows 41 procurements worth UGX. 1,087,701,569 that were planned but not implemented by the Entity and neither was the procurement plan updated.

Table 6: Procurement planned but not implemented

SN	Subject of Procurement	Planned value (UGX)
1.	Completion of administration block at Rutoto Subcounty	11,000,000
2.	Completion of the District Health Office	24,493,578
3.	Completion of Ryeru Administration block	10,000,000
4.	Computers & accessories	5,000,000
5.	Construction of 5-stance VIP latrine at Ndekye Ceremonial	40,000,000
6.	Construction of District Education Office	20,000,000
7.	Construction of rain water harvesting system at DAB	50,000,000
8.	Design of piped water system	58,000,000
9.	Extension of Gravity water	14,000,000
10.	Fencing of Magambo Sub-county Head Quarter land	6,500,000
11.	Grading and shaping of Kiweka road	5,800,000
12.	Grading and shaping of Mugongo-Buzenga roads	7,500,000
13.	Grading and shaping of sub-county access roads	3,000,000
14.	Grading and shapping of Kichwamba sub-county access roads (7.5km)	15,000,000
15.	Grading and shapping of Muhwezi nursery bed roads	5,756,356
16.	Grading and shapping of Nyamitende road	6,400,000
17.	Grading and shapping of Rukizi-Bugaya roads	6,800,000
18.	Gravel and drainage of 1.5 km Town Council Road	100,000,000
19.	Installation of electricity	3,000,000
20.	Media and advertising services (PDU&DSC)	2,500,000
21.	Minor repairs on buildings	1,500,000
22.	Office equipment	600,000
23.	Plastering of vaccination hall	7,017,634
24.	Procurement of a laptop	7,000,000
25.	Procurement of assorted medical equipment for Mubanda H/C III	142,500,000
26.	Procurement of assorted medical equipment for Munyonyi H/C III	142,500,000
27.	Procurement of assorted medical equipment for Mwongyera H/C III	123,500,000
28.	Procurement of printer and counterfoil stationery	11,800,000
29.	Renovation of Kyambura market	4,570,000
30.	Road equipment accessories, tyres, batteries, repair and service	120,000,000
31.	Road signages	6,000,000
32.	Roofing of Kirungu S/C Headquarters	11,000,000
33.	Spot gravelling of Kisenyi road	8,000,000
34.	Supply and installation of culverts on feeder roads	60,000,000
35.	Supply of office projector	4,000,000
36.	Supply of office stationery & consumables	21,494,001

SN	Subject of Procurement	Planned value (UGX)
37.	Tittlig of Bugaya Parish land	2,500,000
38.	Tittlig of Rumuri Cope School land	4,000,000
39.	Tittling of Kilembe land	2,000,000
40.	Tittling of Sub- County Head Quarters land	3,000,000
41.	Welfare and entertainment	9,970,000
Total		1,087,701,569

Implication

Failure to review and update a procurement plan results in legal non-compliance, budget overruns and poor service delivery and failure to meet planned objectives.

Management Response

Most of the above procurements were conducted through lower local governments & may not have been reported.

Authority's Comment

The Authority noted the Entity's response. However, no evidence was provided to account for the procurements handled by the lower local governments that were not reported to the Authority.

Recommendation

1. The Head Procurement and Disposal Unit and User Departments should regularly review and update the procurement plan quarterly in accordance with Section 60 (7) of the PPDA Act, Cap. 205.
2. The Accounting Officer should issue a formal directive requiring all Lower local governments to always submit quarterly procurement performance reports to the District Procurement and Disposal Unit (PDU).

b) Conducting procurements outside the approved procurement plan

Section 60 (10) of the PPDA Act, Cap. 205 states that "a procurement shall not be carried out outside the procurement plan except in cases of emergencies."

The Authority found that four procurements worth UGX 469,500,656 were conducted outside the consolidated procurement plan for the Financial Year 2024/2025, as indicated in Table 7 below:

Table 7: Procurements outside the plan

SN	Procurement Ref. Number	Subject of Procurement	Procurement Method	Provider	Contract value (UGX)
1.	Rubi922 Wrks/24-25/00014	Completion of staff house at Butoba H/C III	RFQ	M/S Mutara Works Enterprise Ltd	86,050,005
2.	Rubi 922 Spl/24-25/00002	Construction of a 4 stance VIP latrine & concrete	RFQ	M/S Phildona Africa Ltd	74,085,651

SN	Procurement Number	Ref.	Subject of Procurement	Procurement Method	Provider	Contract value (UGX)
			rain water harvesting tank Ndekye & Katunguru Primary schools respectively			
3.	Rubi 922 Spls/24-25/00016 lot 2		Purchase, supply & delivery of animals (452 goats) to Production Department	Restricted bidding	M/S Dibu (U) Ltd	167,010,000
4.	Rubi 922 Spls/24-25/00015		Purchase supply & delivery of animals (cows & Pigs) to Production Department	Restricted bidding	M/S Mera Bushenyi Investment Ltd	142,355,000
Total						469,500,656

Implication

Procuring outside the plan compromises the effectiveness of procurement planning and potentially diverts resources to non-essential activities which also results into domestic arrears.

Management Response

The mentioned procurements were included in the procurement plan of Financial Year 2024/2025 except supply of animals that came as an emergency fund. Updated plan attached. Appendix A

Authority Comment

The updated plan only reflected supply and delivery of two motorcycles, whereas other requirements were not included in the plan.

Recommendations

1. The User Departments and Procurement and Disposal Unit should regularly review and update their procurement plans quarterly, or as needed, and submit them to the Procurement and Disposal Unit for consolidation and approval before implementing any changes, in accordance with Section 60 (7) of the PPDA Act, Cap. 205.
2. The Contracts Committee should not approve any procurement requirements that are not reflected in the procurement plan contrary to Section 60 (10) of the PPDA Act, Cap. 205.

2.1.3 Delayed submission of monthly procurement reports to the Authority

Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023, which requires Entities to submit to the Authority by the fifteenth day of the month following the report

period, a report on the procurement and disposal activities undertaken by the Procuring and Disposing Entity in the month.

The Authority found an average delay of 24 working days in submission of monthly reports by the Entity. The months with late submissions are indicated in Table 8 below:

Table 8: Delayed submission of monthly procurement reports to the Authority

Month	Expected date for submission	Actual date of submission	Delay (working days)
October 2024	15 th October2024	11 th November2024	19
November 2024	15 th November2024	9 th January2025	39
December 2024	15 th December2024	9 th January2025	19
January 2025	15 th January2025	27 th January2025	8
February 2025	15 th February2025	26 th March2025	28
March 2025	15 th /March2025	26 th March2025	8
April 2025	15thApril2025	19thMay2025	24
May 2025	15thMay2025	19 th May2025	2
June 2025	15 th June2025	16 th September2025	67
Average delays			24

Implication

This undermines the Authority's oversight role over the Entity's procurement and disposal functions and operations.

Management Response

The entity acknowledged the query and pledged to improve on submission

Recommendation

The Accounting Officer should instruct the Head Procurement and Disposal Unit to always make submissions of monthly procurement and disposal reports to the Authority by the 15th day of the month proceeding the reporting month in accordance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023 using the E-Reporting link.

2.1.4 Missing documents on procurement action files

Section 44(1) of the PPDA Act, Cap. 205 and Guideline 10/2024 on Procurement and Disposal Records to be Kept by the Procuring and Disposing Entity, require Entities to maintain records on the procurement and disposal proceedings. The Authority established some missing documents in all the 10 sampled procurement action files worth UGX 3,220,861,998. Missing documents were contract management and payment records.

Implication

Missing documents affect the audit trail and compromise transparency and accountabilities in the conduct of procurement.

Management Response

The entity acknowledged the query and pledged to improve

Recommendations

1. The Head Procurement and Disposal Unit should maintain and archive all the Entity's records of procurement and disposal processes in accordance with Section 33(o) and 44 (1) of the PPDA Act, Cap. 205.
2. User Departments should always maintain and archive contract management records as enshrined under Section 36 (i) of the PPDA Act, Cap. 205.

2.1.5 Inadequate prequalification list

Section 49 of the PPDA Act, Cap. 205 requires all procurements and disposal to be conducted in a manner that maximizes competition and achievement of value for money. The Authority established that, the Entity's list of prequalified providers had less than three providers prequalified in two procurement categories, such as catering and supply of fuel and lubricants, whereas construction works and agricultural materials did not have prequalified providers.

The two procurements categories with less than three prequalified providers and the two without prequalified providers are indicated in Table 9 below:

Table 9: Procurement requirements with less than three prequalified providers

SN	Category of procured items	Prequalified Provider(s)	Number of prequalified provider(s)
1.	Catering and Even Management Services	Janefran Services Ltd	02
		N & J NAJU Stationers	
2.	Supply of fuel, oil, lubricants and general service	Shell Katunguru	02
		Nile Energy	
3.	Construction works	No prequalified provider	None
4.	Agricultural Materials	No prequalified provider	

Implication

Limited competition among providers denies the Entity value for money.

Management Response

The entity had pre-qualified for only framework. The rest of the providers for other categories PPDA list of providers was being used.

Authority's comment

The Entity's response was not satisfactory since there was no evidence of any effort made to prequalify providers within the Entity before resorting to the PPDA list of providers.

Recommendations

1. The Accounting Officer should conduct an investigation through the Internal Auditor to find out why providers do not participate in the prequalification processes with the Entity. This will improve the level of confidence and participation of providers in the procurement processes of the Entity, thus maximizing competition in procurement as enshrined in Section 49 of the PPDA Act, Cap. 205.
2. The Procurement and Disposal Unit should where the Entity's prequalified list does not have sufficient providers, use another Entity's list, the PPDA Register of Providers or market knowledge in order to come up with a sufficient shortlist of providers in accordance with Regulation 53 of the PPDA (Rules and Methods for the Procurement of Works, Supplies and Non-Consultancy Services) Regulations, 2023.

2.1.6 Low Bidder participation

Section 49 of the PPDA Act, Cap. 205, requires all procurement and disposal processes to be conducted in a manner that maximizes competition to achieve value for money. However, the Authority found low bidder participation in seven procurement requirements worth UGX1,481,971,389, which attracted on average of one bidder during the bidding processes.

Procurements with low bidder participation are indicated in Table 10 below:

Table 10: Procurements with low bidder participation

SN	Subject of Procurement	Procurement Method	Amount (UGX)	Number of Bidders shortlisted	Number of bids received
1.	Construction of administration blocks at Rubirizi & Katerera Town councils	RFQ	178,563,532	6	1
2.	Construction of Nyandongo gravity flow scheme & rain water harvesting tank at the district administration block	RFQ	425,768,780	6	1
3.	Construction of retainer walls at Ryeru seed Secondary S	RFQ	263,203,072	6	2
4.	Design, supply installation & training of micro-scale irrigation systems (Lot 1 & 2)	RFQ	219,021,000	6	2
5.	Purchase, supply and delivery of animals (452 goats) to Production Department	Restricted Bidding	167,010,000	6	1
6.	Purchase, supply & delivery of animals	Restricted Bidding	142,355,000	6	1

SN	Subject of Procurement	Procurement Method	Amount (UGX)	Number of Bidders shortlisted	Number of bids received
	(cows & pigs) to pProduction Department				
7.	Completion of staff house at Butoba HC III	RFQ	86,050,005	6	2
Total (Average number of bidders)			1,481,971,389		1

Implication

Low participation of bidders leads to lack of competition in the Entity's procurement processes, as such not achieving value for money.

Management Response

The Entity acknowledged the query and management has attributed it to long haulage distances for materials compared to unit rates. Bidder conferences & open bidding shall be used as strategies to increase bidder participation and pledge to improve

Authority's Comment

The Authority noted the management response and attributed low bidder participation to collusion between providers to defeat competition and lack of confidence in the procurement processes of the Entity.

Recommendations

The Accounting Officer should

1. Organize bidders' conferences/barazas to sensitize them so as to improve their level of confidence in the procurement processes of the Entity such that competition is maximized in accordance with Section 49 of the PPDA Act, Cap. 205.
2. Conduct bid investigation through the Internal Auditor to find out why bidders do not participate in the procurement processes of the Entity. This will help the Entity to identify the exact causes of low bidder participation and address them. This will improve the participation levels of bidders thus maximizing competition and achieve value for money as enshrined in Section 49 of the PPDA Act, Cap. 205.

2.1.7 Inadequate solicitation documents

Regulation 47 (3) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations 2023, states that "the evaluation criteria shall be used to assess compliance with the statement of requirements, the technical and financial ability of a bidder to perform the contract and the availability of the required resources."

The Authority found that, solicitation documents for three procurements worth UGX 628,525,077 were inadequately prepared by the Procurement and Disposal Unit and User Departments. These inadequacies included among others; lack of assessment of the key personnel and equipment required to execute the works and setting low threshold requirement for the experience of bidders

in the evaluation criteria. The inadequacies in the solicitation documents are indicated in Table 11 below:

Table 11: Procurements with inadequacies in the solicitation documents

SN	Subject of Procurement	Contract value (UGX)	PPDA Findings
1.	Construction of retainer walls at Ryeru seed secondary school	263,203,072	The evaluation criteria lacked the following: <ul style="list-style-type: none"> • Assessment criteria for the key personnel and equipment required to execute the works, for example, qualifications of the key personnel were not stated. • The experience required of the bidder for works was evidence of experience in the fields of construction works done in at least in the last four years with specific experience of at least 2 works of UGX 50,000,000 each. This requirement was not even half the estimated cost of works. • No provision for a performance securing declaration to safe guard against nonperformance by the contractor.
2.	Installation of solar powered fence at Katunguru Seed School	279,272,000	The evaluation criteria lacked the following: <ul style="list-style-type: none"> • Assessment criteria for the key personnel and equipment required to execute the works, for example, qualifications of the key personnel were not specified. • The experience required of the bidder for works was evidence of experience in the fields of construction works done in at least in the last four years with specific experience of at least 2 works of UGX 50,000,000 each. This requirement was too low compared to the estimated cost of works.
3.	Completion of staff house at Butoba HC III	86,050,005	The evaluation criteria lacked previous experience required of a bidder in the performance of similar contract or works.
Total		628,525,077	

Implication

Issuing inadequate bidding documents lead to award of contracts to bidders without sufficient technical and financial capacity, thus risk of abandonment of sites, delayed completion of projects or poor-quality works.

Management Response

The entity acknowledged the query and management has attributed it to overstatement of requirements which has also contributed to low participation. The entity shall always engage PPDA in preparation of solicitation documents.

Recommendation

The Procurement and Disposal Unit should prepare complete Standard Bidding Documents with adequate information to bidders, for example, the evaluation criterion should consider all the appropriate factors that provide contractual protection to the Entity and adequately assess the technical and financial ability of the bidder to perform the contract as enshrined in Regulation 42 and 47 (3) of the PPDA (Rules and Methods for procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

2.1.8 Failure to carry out post qualification on the best evaluated bidders.

Regulation 11 (1) of the PPDA (Evaluations) Regulations, 2023 requires the Evaluation Committee to undertake a post qualification evaluation before award decision, to confirm whether the best evaluated bidder has the capacity and the resources to effectively execute the procurement.

The Evaluation Committee did not conduct post qualification evaluation in two procurement worth UGX 655,314,521, as required in the evaluation methodology to ascertain whether the best evaluated bidders had the capacity and the resources to effectively execute the procurement before the award decision. Procurements where post qualification was not conducted are indicated in Table 12 below:

Table 12: Procurements where post qualification was not conducted

SN	Subject of Procurement	Procurement Method	Provider	Amount (UGX)
1.	Construction of Out Patient Department at Katerera H/C III (Mwongera) - VAT exclusive	Open bidding	M/s Foot Note Consults Ltd	376,042,521
2.	Installation of solar powered fence at Katunguru seed school	RFQ	M/s Shiphy Investments Ltd	279,272,000
Total				655,314,521

Implication

This puts the Entity at risk of procuring contractors that lack the technical competence, equipment or financial stability, leading to delays in completion, project failure or poor-quality work.

Management response.

The entity acknowledged the query and management has attributed it to as an oversight on the two projects. Management will ensure that post-qualification is done on all procurements.

Recommendation

The Evaluation Committees should always conduct post qualification of the best evaluated bidder where required in the evaluation methodology as enshrined in Regulation 11 of the PPDA (Evaluations) Regulations, 2023.

2.1.9 Unfair distribution of framework call-off orders to contracted firms

Contrary to Section 48 of the PPDA Act, CAP.205 that requires all procurement and disposal to be conducted in a manner that promotes transparency, accountability and fairness. The Entity signed framework agreements with three providers for supply of stationary, namely: M/s N & J NAJU, M/s Rector Establishment and M/s. Continuum Logistics, however, M/s. N & J NAJU was the only provider issued 100% call off orders to supply stationary in Financial Year 2024/2025.

Implication

This contravenes the principles of fairness and disadvantages the other bidders who may feel disgruntled and ultimately stop participating in future procurement processes with the Entity.

Management Response

The entity acknowledged the query and management attributed it to Rector Establishment and M/s Continuum Logistics had verbally requested the entity to revise their quotations & were requested to put it in writing which they did not do.

Authority's Comment

The Authority reviewed the management response and noted that there was no evidence of communication to the Providers in respect of revising their quotations as required under Section 59 (1) of the PPDA Act, Cap. 205, states that "all communication between a procuring and disposing entity, bidder or provider, shall be in writing and may be transmitted electronically and communication of any other form shall be referred to and confirmed in writing".

Recommendation

The Head Procurement and Disposal Unit should give an equal opportunity to all bidders who signed contracts with the Entity under the framework arrangement to deliver goods and services in accordance with Section 100 of the PPDA Act, Cap. 205 and Regulation 17 of the PPDA (Contracts) Regulations 2023.

2.1.10 Irregularities at contracting

Regulation 9 (2) of the PPDA (Contracts) Regulations, 2023 requires a contract document to be in accordance with the form of contract specified in the bidding document. The Authority found irregularities at contracting in four procurements worth UGX 1,259,514,851.

The irregularities included change of terms from those in the issued bidding document as indicated in Table 13 below:

Table 13: Irregularities at contracting

No.	Subject of Procurement	Contract value (UGX)	Findings
1.	Construction of retainer walls at Ryeru Seed =- Secondary School	263,203,072	Change of Clauses at contract signing

No.	Subject of Procurement	Contract value (UGX)	Findings
2.	Completion of staff house at Butoba HC III	86,050,005	<ul style="list-style-type: none"> • Inclusion of 30% advance payment in the contract under GCC 51.1, yet it was N/A in the bidding document. • Requiring a performance securing declaration under GCC 52.1, yet it was N/A in the bidding document.
3.	Installation of solar powered fence at Katunguru Seed School	279,272,000	<p>Change of Clauses at contract signing</p> <ul style="list-style-type: none"> • Performance security was required at 10% of the contract price in the bidding document, however, this was changed to performance securing declaration at contract signing. • The structure of payment stated in GCC 16.1 indicating up to 30% advance payment and 90% cumulative payment upon completion and commissioning of installations, was deleted from the SCC of the signed contract. • Date of delivery under GCC 12 was changed from 120 days (four months) to six months from the start date. • The liquidated damages under GCC 28 were changed from 0.05% of contract price per week with maximum amount of 5% of contract price to 0.5% without a maximum amount stated.
4.	Construction of district administration block Phase VIII worth UGX	1,083,576,088	<p>Change of Clauses at contract signing</p> <ul style="list-style-type: none"> • Completion date under GCC 22.1 was changed from five months to seven months in the signed contract. • The liquidated damages under GCC 58.1 were changed from 0 0.05% per day after intended completion date to 0.005% per month from date of initial contract expiry. • GCC 44.1 defects liability period was changed from 120 days to 180 days • GCC 60.1 on advance payment was changed from 10% to 30% in signed contract
		1,712,101,165	

Implication

Changing contract clauses from those in the bidding document compromises transparency, equality and competitive principles in the procurement processes.

Management response

The entity acknowledged the query and management will ensure that contract agreement is in line with solicitation document.

Recommendation

The Head Procurement and Disposal Unit should prepare contract documents in line with the form of contract specified in the bidding document, as enshrined in Regulation 9 (2) of the PPDA (Contracts) Regulations, 2023

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

The following irregularities were found:

2.2.1 Failure to prepare a disposal plan for FY 2024/2025

Section 60 (2) of the PPDA Act, Cap. 205 that requires a Procuring and Disposing Entity to plan its procurement and disposal rationally. The Entity did not prepare and submit to the Authority, a disposal plan for Financial Year 2024/2025.

Implication

Failure to have a disposal plan for the Financial Year 2024/2025 resulted into the Entity not disposing of obsolete assets exposing them to further loss in value due to further depreciation and vandalism.

Management response

Disposal plan of Financial Year 2024/2025 was prepared

Authority's comment

The Authority reviewed the management response and noted that there was not evidence for verification to confirm that a disposal plan for Financial Year 2024/2025 was submitted to the Authority.

Recommendation

The Head Procurement and Disposal Unit should always prepare a disposal plan for all obsolete assets identified by the Board of survey report in accordance with Section 60 (1) of the PPDA Act, Cap. 205.

2.2.2 Failure to dispose of obsolete assets

Regulation 2 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023 states that "For the purposes of disposal planning, an Accounting Officer shall, in each financial year, cause the public assets of a procuring and disposing entity to be reviewed, to identify the public assets to be disposed of in the following financial year."

The Authority established that the Entity did not dispose of obsolete assets recommended in the Board of Survey report for the Financial Year 2023/2024, as indicated in Table 14 below:

Table 14: List of obsolete assets

SN	Obsolete item	Identification Number	Number
1.	JMC pickups	LG0003-101	3
		LG0006-101	
		LG0009-101	
2.	Nissan HD Cabin	UAJ 969X	1
3.	FAW Dump Truck	LG0002-101	1
4.	Grader Changin	LG0001-101	1

SN	Obsolete item	Identification Number	Number
5.	Suzuki Vehicle	UG 502E	1
6.	Tractor YTO-900	LG0007-101	1
7.	Trailer	LG0008-101	1
8.	Motorcycle – Jialing JH125L	UG1802R	1
9.	Motorcycle – Yamaha JYM125	LG023706	1
10.	Motorcycles – Yamaha	LG020406	4
		LG020606	
		LG020306	
		LG024006	
11.	Jinching Motorcycles	LG0004-101	2
		LG0005-101	
12.	Yamaha DT Motorcycles	UG1140R	3
		UG1139R	
		UDA 084U	
		UBA 408Z	
		UDX 545Y	
		UDX 549Y	
		UDX 431Y	
		UDX 677Y	
		UDX 696Y	
		UDX 578Y	
		UDX 634Y	
13.	Motorcycles – Suzuki TF 125	UAC 387U	4
		UDA 019U	
		UG 2194A	
		UBA 200Y	
14.	Motorcycle	UG 1892E	7
		LG024206	
		UG7337M	
		UG 3580M	
		UEQ 415Z	
		UEK 226Z	
		UEK 238Z	
15.	Samurai Suzuki	UG0502E	1
16.	Other assorted items		568

Pictures of some obsolete assets are shown in Figure 1 below:

Figure 1: Obsolete assets are spread all over the compound



The pictures above show obsolete assets for disposal as at 10th December 2025

Implication

Failure to dispose of obsolete Entity's assets leads to further deterioration and loss of value of the public assets.

Management response

The entity acknowledged the query and management tried to dispose of items, however they belong to central government & government projects. The district has made efforts to obtain clearance from the Entities that owned the items but no response was received.

Recommendation

The Accounting Officer should follow up with Entities under Central Government and other government projects that own these obsolete items to obtain clearance in order to facilitate the disposal of obsolete assets held by the Entity in accordance with Regulation 2 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 REQUIREMENTS (ESHS) IN THE PROCUREMENT PROCESS

The following irregularities were found:

2.3.1 Failure to effectively incorporate the Environmental, Social, Health, and Safety Safeguards in the procurements

Section 66 of the PPDA Act, Cap. 205 requires that a Procuring and Disposing Entity shall for each procurement take into account environmental protection, social inclusion and stimulating innovation.

The Entity did not undertake environmental screening to assess the effect of the projects on the environment and the people and the appropriate risk mitigation measures in five sampled procurements worth UGX 1,430,336,378. The specific findings are detailed in Table 15 below:

Table 15: Procurements with ESHS irregularities

SN	Subject of Procurement	Contract value (UGX)	Findings
1.	Construction of Nyandongo gravity flow scheme & rain water harvesting tank at the district administration block	425,768,780	No environmental screening at planning stage to identify environmental risks and develop a plan to mitigate them.
2.	Construction of Out Patient Department at Katerera H/C III (Mwongera)	376,042,521	<ul style="list-style-type: none"> ➤ No evidence of environmental screening and development of ESMP ➤ No evidence of monitoring and reporting on ESHS, although UGX 500,000 for Operational health and UGX 500,000 for HIV was provided in the BOQs
3.	Construction of retainer walls at Ryeru Seed Secondary school	263,203,072	<ul style="list-style-type: none"> ➤ No evidence of environmental screening and development of ESMP ➤ No evidence of monitoring and reporting, although UGX 600,000 was provided for environmental mitigation measures and UGX 500,000 for sensitization of the school community on HIV/AIDS, and UGX 1,000,000 for safety Health and welfare for workers ➤ No accountability provided for the above funds
4.	Installation of solar powered fence at Katunguru Seed School	279,272,000	<ul style="list-style-type: none"> ➤ No evidence of environmental screening and development of ESMP. ➤ No evidence of monitoring, reporting and accountability for UGX 1,500,000 provided for safety health and welfare for

SN	Subject of Procurement	Contract value (UGX)	Findings
			workers, UGX 1,400,000 environmental mitigation measures, and UGX 600,000 for social issues and sensitizing the school community on HIV AIDS and Covid 19.
5.	Completion of staff house at Butoba HC III	86,050,005	<ul style="list-style-type: none"> ➤ No evidence of environmental screening and development of ESMP, ➤ Inadequate ESHS aspects as only UGX 50,000 was costed for a project worth UGX 86,050,005
Total		1,430,336,378	

Implication

Failure to carry out environmental screening for projects leads to risk of harmful effects arising from the projects such as environmental degradation, climate change, destruction of eco systems, air pollution, depletion of natural resources, diseases such as HIV and Aids and accidents among others.

Authority's Comment

The Authority noted that management did not provide a response to this query.

Recommendations

1. User Departments and Head Procurement and Disposal Unit should embed Environmental, Social, Health and Safety requirements in the specifications and BOQs for ease of implementation and enforcement.
2. The Accounting Officer should mandate that Project Managers and the District Environment Officer to conduct environmental screening to safe guard the environment and the neighboring community from the negative impacts arising from the projects and to safeguard the workers on site from the risk of injuries arising from accidents in accordance with Section 66 of the PPDA Act, Cap 205.

2.3.2 Failure to prepare and submit monthly progress reports of the implementation of procurements to the Procurement and Disposal Unit

Regulation 52(3)(g) of the PPDA (Contracts) Regulations, 2023 requires Contract Managers to submit monthly reports on the progress of the contract to the Accounting Officer and to the Procurement and Disposal Unit.

The Authority found that, Contract Managers did not submit monthly progress reports on the implementation and completion of eight out of the ten sampled procurements worth UGX 1,761,243,389. It was further noted that, much as the payment certificates indicated that the providers had completed all the works and full payments made, the payments were not accompanied by completion reports and completion certificates.

Procurements without monthly progress and completion reports are shown in Table 16 below:

Table 16: Procurements without monthly progress and completion reports

SN	Subject of Procurement	Contract value (UGX)
1.	Construction of retainer walls at Ryeru Seed Secondary School	263,203,072
2.	Installation of solar powered fence at Katunguru seed school	279,272,000
3.	Purchase, supply and delivery of animals (452 goats) to Production Department	167,010,000
4.	Purchase, supply & delivery of animals (cows & Pigs) to Production Department	142,355,000
5.	Construction of Nyandongo gravity flow scheme and rain water harvesting tank at the district administration block	425,768,780
6.	Construction of administration blocks at Rubirizi & Katerera Town councils	178,563,532
7.	Completion of staff house at Butoba HC III	86,050,005
8.	Design, supply, installation and training of micro-scale irrigation systems (Lot 1 & 2)	219,021,000
Total		1,761,243,389

Implication

There is a risk that payments can be made where no work is done and against no recommendation from the contract manager.

Management Response

Monthly progress reports were prepared and attached as Appendix E for verification.

Authority's Comment

The Entity did not provide evidences for the above procurements for verification.

Recommendations

The Accounting Officer should:

1. Not approve any payments where the Contract Managers have not submitted detailed progress reports for the work done in accordance with Regulation 52(3)(g) of the PPDA (Contracts) Regulations, 2023.
2. Liaise with the Authority to conduct a capacity building of procurement stakeholders in the Entity to equip them with adequate procurement and disposal knowledge and skills required to execute their functions and responsibilities.

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

3.1 Overall procurement and disposal audit conclusion

The performance of Rubirizi District Local Government for the Financial Year 2024/2025 was moderately satisfactory with an overall weighted average risk rating of 56.7%.

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 17 below:

Table 17: Entity performance

Risk Rating	No.	% No.	Value (UGX)	% Value	Weights	Total Score	
						By No.	By Value
High	3	30	588,637,000	18.3	0.6	18	11.0
Medium	5	50	2,234,640,466	69.4	0.3	15	20.8
Low	2	20	397,584,532	12.3	0.1	2.0	1.23
Satisfactory	0	0	0	0	0	0	0
Total	10	100	3,220,861,998	100	1	35.0	33.0

$$\text{Weighted average (By No.)} = \frac{\text{Sum of weighted score}}{60} \times 100 = \frac{35.0}{60} \times 100 = 58.3$$

$$\text{Weighted average (By value)} = \frac{\text{Sum of weighted score}}{60} \times 100 = \frac{33.0}{60} \times 100 = 55$$

$$\text{Overall weighted average risk rating} = \frac{58.3 + 55}{2} = 56.7\%$$

Since 52.1% falls within the 31% - 70% risk range, the performance of the Entity is rated moderately satisfactory as detailed in Table 18 below:

Table 18: Risk rating

Risk rating	Description of performance
0 - 30%	Satisfactory
31 - 70%	Moderately Satisfactory
71 - 100%	Unsatisfactory

Figure 2: Risk rating by Number

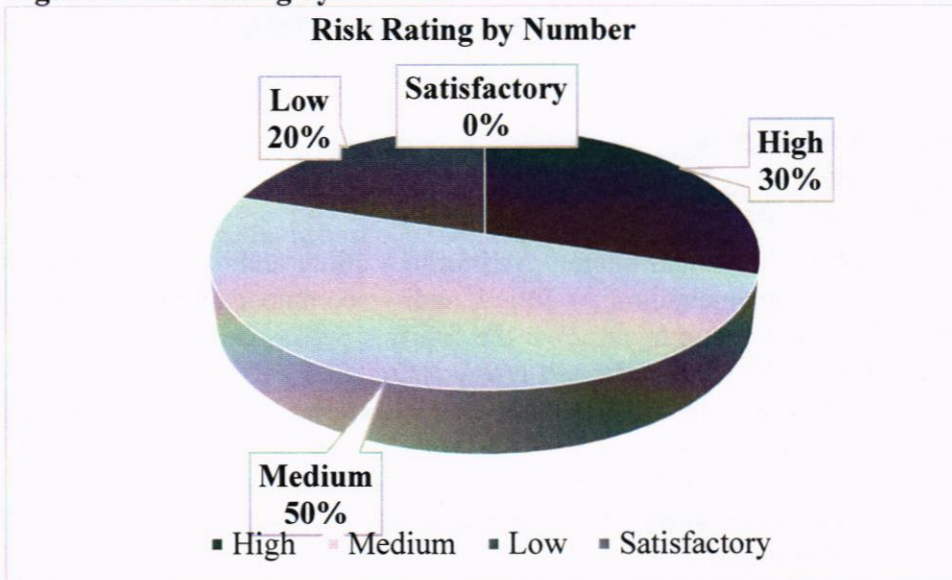
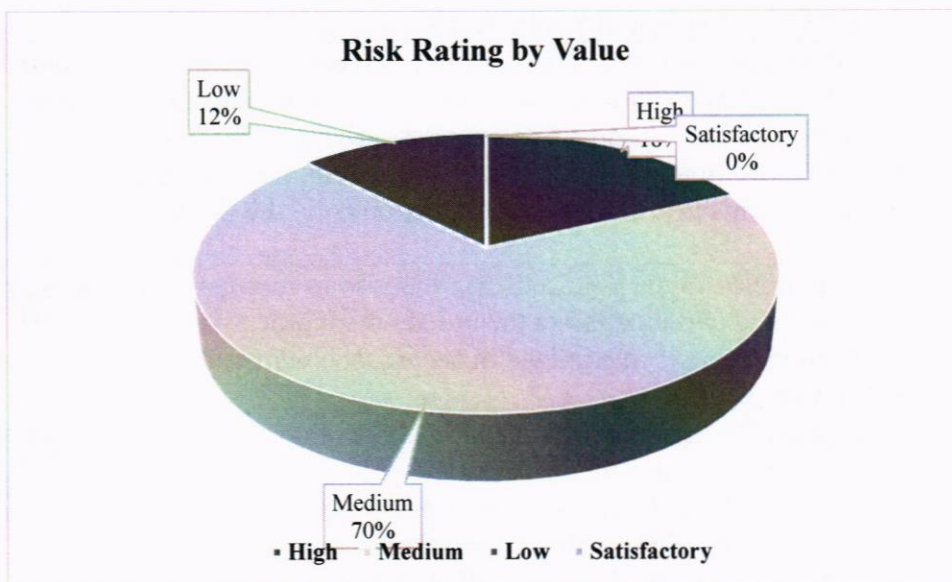


Figure 3: Risk rating by Value



3.3 Recommended Action Plan

The Entity should implement the following recommendations in Table 19 below within the timeframe given in order to improve its performance.

Table 19: Recommended action plan

SN	Recommended Action	Target date
The Accounting Officer should:		
1.	Task the Contracts Committee and Internal Auditor to monitor and report on the status of the implementation of PPDA audit recommendations within the specified time frame to improve the Entity's performance in accordance with Section 10 (1) (a) of the PPDA Act, Cap. 205;	August 2026
2.	Instruct the Head Procurement and Disposal Unit to always submit monthly procurement and disposal reports to the Authority by the 15 th day of the month that immediately follows the previous month to be reported on in accordance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023;	August 2026
3.	Follow up with Entities under Central Government and government projects that own the assets due for disposal to obtain clearance in order to facilitate disposal of obsolete assets held by the Entity in accordance with Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023;	August 2026
4.	Task the Project Managers and the District Environment Officer to conduct environmental screening to safe guard the environment and the neighboring community from the negative impacts arising from the projects and to further safe guard the workers on site from the risk of injuries arising from accidents in accordance with Section 66 of the PPDA Act, Cap 205;	August 2026
5.	Organize bidders' conferences/barazas to sensitize them so as to improve their level of confidence and participation in the procurement processes of the Entity such that competition is maximized in accordance with section 49 of the PPDA Act, Cap. 205;	August 2026
6.	Conduct an investigation through the Internal Auditor to find out why providers do not participate in the prequalification processes with the Entity. This will improve the level of confidence providers have in the procurement processes of the Entity, thus maximizing competition in procurement as enshrined in Section 49 of the PPDA Act, Cap. 205.	August 2026
7.	Not approve any payments where the Contract Managers have not submitted detailed progress reports for the work done in accordance with Regulation 52(3)(g) of the PPDA (Contracts) Regulations, 2023.	August 2026
8.	Liaise with the Authority to conduct a capacity building of procurement stakeholders in the Entity to equip them with adequate procurement and disposal knowledge and skills required to execute their functions and responsibilities.	August 2026
The Contracts Committee should:		
1.	Not approve any procurement requirements that are not reflected in the procurement plan contrary to Section 60 (10) of the PPDA Act, Cap. 205.	August 2026

SN	Recommended Action	Target date
The Procurement and Disposal Unit should:		August 2026
1.	Prepare complete Standard Bidding Documents with adequate information to bidders, for example, the evaluation criterion should consider all the appropriate factors that provide contractual protection to the Entity and adequately assess the technical and financial ability of the bidder to perform the contract as enshrined in Regulation 42 and 47 (3) of the PPDA (Rules and methods for procurement of supplies, works and non-consultancy services) Regulations 2023;	August 2026
2.	Give an equal opportunity to all bidders who signed contracts with the Entity under the framework arrangement to deliver goods and services in accordance with Section 48 of the PPDA Act, Cap. 205 in order to promote transparency, accountability and fairness.	August 2026
3.	Prepare contract documents in line with the form of contract specified in the bidding document, as enshrined in Regulation 9 (2) of the PPDA (Contracts) Regulations, 2023; and	August 2026
User Departments should:		
1.	Regularly review and update their procurement plans quarterly, or as needed, and submit them to the Procurement and Disposal Unit for consolidation and approval before implementing any changes, in accordance with Section 60 (7) of the PPDA Act, Cap. 205.	August 2026
2.	Embed Environmental, Social, Health and Safety requirements in the specifications and BOQs for ease of implementation and enforcement.	August 2026
The Evaluation Committees should:		
1.	Conduct post qualification of the best evaluated bidder as enshrined in Regulation 11 of the PPDA (Evaluations) Regulations, 2023.	August 2026

Appendix 1: Sample list for Rubirizi District Local Government compliance inspection for Financial Year 2024/2025

SN	Procurement Reference Number	Subject of Procurement	Procurement Method	Provider	Contract value (UGX)
1.	Rubi 922Wrks/24-25/00002 Lot 9	Construction of Out Patient Department at Katerera H/C III (Mwongera) - VAT exclusive	Open Bidding	M/s Foot Note Consults Ltd	376,042,521
2.	Rubi 922Wrks/24-25/00005	Construction of retainer walls at Ryeru Seed Secondary School	Quotation Method	M/s Leader Investment Ltd	263,203,072
3.	Rubi 922Wrks/24-25/00004	Installation of solar powered fence at Katunguru Seed School	Quotation Method	M/s Shiphy investments Ltd	279,272,000
4.	Rubi 922 Spls/24-25/00016 lot 2	Purchase, supply and delivery of animals (452 goats) to Production Department	Restricted Bidding	M/s Dibu (U) Ltd	167,010,000
5.	Rubi 922 Supls/24-25/00015	Purchase, supply and delivery of animals (cows & Pigs) to Production Department	Restricted Bidding	M/s Mera Bushenyi investment Ltd	142,355,000
6.	Rubi 922Wrks/24-25/00013	Construction of Nyandongo gravity flow scheme & rain water harvesting tank at the district administration block	Quotation Method	M/s Tumoga Enterprises Ltd	425,768,780
7.	Rubi 922Wrks/24-25/00003	Construction of administration blocks at Rubirizi & Katerera town council	Quotation Method	M/s Mattrock Technical services Limited	178,563,532
8.	RUBI922/Wrks/23-24/00035	Construction of district administration block Phase VIII	Open Bidding	M/s Mutara Works Enterprise Ltd	1,083,576,088
9.	Rubi 922 Wrks/24-25/00014	Completion of staff house at Butoba HC III	Quotation Method	M/s Mutara Works Enterprise Ltd	86,050,005
10.	Rubi 922 Wrks/24-25/00031 lot 1	Design, supply, installation & training of micro-scale irrigation systems (Lot 1 & 2)	Request for Quotation	M/s Buwaro Investment Ltd	219,021,000
Total					3,220,861,998

Appendix 2: Risk Rating and Findings

SN	Procurement details	Reasons for risk rating
HIGH RISK CONTRACTS		
1.	<p>Reference: Rubi 922 Spls/24-25/00016 lot 2</p> <p>Subject: Purchase, supply and delivery of animals (452 goats) to Production Department</p> <p>Method of Procurement: Restricted bidding</p> <p>Contractor: M/s Dibu (U) Ltd</p> <p>Contract Amount: 167,010,000</p>	<ul style="list-style-type: none"> • Procurement not in the plan • Low bidder participation
2.	<p>Reference: Rubi 922 Supls/24-25/00015</p> <p>Subject: Purchased supply & delivery of animals (cows & Pigs) to Production Department</p> <p>Method of Procurement: Restricted bidding</p> <p>Contractor: M/s Mera Bushenyi investment Ltd</p> <p>Contract Amount: 142,355,000</p>	<ul style="list-style-type: none"> • Procurement not in the plan, • Low bidder participation
3.	<p>Reference: Rubi 922Wrks/24-25/00005</p> <p>Subject: Installation of solar powered fence at Katunguru Seed School</p> <p>Method of Procurement: Quotation Method</p> <p>Contractor: M/s Shiphy Investments Ltd</p> <p>Contract Amount: 279,272,000</p>	<ul style="list-style-type: none"> • ESHS (no evidence of environmental screening and development of ESMP, no evidence of monitoring and reporting, UGX 1,500,000 for safety health and welfare for workers UGX 1,400,000 environmental mitigation measures, and UGX 600,000 social issues, sensitizing the school community on HIV AIDS and covid 19) • Inadequate bidding document • Failure to undertake post qualification • Change of Clauses at contract signing
MEDIUMRISK CONTRACTS		
4.	<p>Reference: Rubi 922Wrks/24-25/00002 Lot 9</p> <p>Subject: Construction of Out Patient Department at Katerera H/C III (Mwongera) - VAT exclusive</p> <p>Method of Procurement: Open bidding</p> <p>Contractor: M/s Foot Note Consults Ltd</p> <p>Contract Amount: 376,042,521</p>	<ul style="list-style-type: none"> • ESHS (no evidence of environmental screening and development of ESMP, no evidence of monitoring and reporting, UGX 500,000 for Operational health and UGX 500,000 for HIV) • Failure to carry out post qualification on the best evaluated bidder. No evidence in form of a post qualification report on file. • Failure to enforce requirement of performance security 7% and ES 3%
5.	<p>Reference: Rubi 922Wrks/24-25/00005</p>	<ul style="list-style-type: none"> • ESHS (no evidence of environmental screening and development of ESMP, no evidence of monitoring and reporting, UGX 600,000 for

SN	Procurement details	Reasons for risk rating
	<p>Subject: Construction of retainer walls at Ryeru Seed Secondary School</p> <p>Method of Procurement: Quotation Method</p> <p>Contractor: M/s Leader Investment Ltd</p> <p>Contract Amount: 263,203,072</p>	<p>environmental mitigation measures, and UGX 500,000 for sensitization of the school community on HIV/AIDS, safety health and welfare for workers UGX 1,000,000 did not have accountability)</p> <ul style="list-style-type: none"> • Low bidder participation (two bids received) • Inadequate bidding document • Change of Clauses at contract signing
6.	<p>Reference: Rubi 922Wrks/24-25/00013</p> <p>Subject: Construction of Nyandongo gravity flow scheme & rain water harvesting tank at the district administration block</p> <p>Method of Procurement: Quotation Method</p> <p>Contractor: M/s Tumoga Enterprises Ltd</p> <p>Contract Amount: 425,768,780</p>	<ul style="list-style-type: none"> • Environmental, Social, Health and Safety aspects not catered for at planning (No environmental screening at planning stage to identify environmental risks and develop a plan to mitigate them) • Low bidder participation (6 bidders invited but only one responded), • There was not project completion report
7.	<p>Reference: RUBI922/Wrks/23-24/00035</p> <p>Subject: Construction of district administration block Phase VIII</p> <p>Method of Procurement: Open bidding</p> <p>Contractor: M/s Mutara Works Enterprise Ltd</p> <p>Contract Amount: 1,083,576,088</p>	<ul style="list-style-type: none"> • Change of Clauses at contract signing • Failure to enforce the requirement of performance security as stated in GCC 52.1 10% performance security
8.	<p>Reference: Rubi 922 Wrks/24-25/00014</p> <p>Subject: Completion of staff house at Butoba HC III</p> <p>Method of Procurement: Quotation Method</p> <p>Contractor: M/s Mutara Works Enterprise Ltd</p> <p>Contract Amount: 86,050,005</p>	<ul style="list-style-type: none"> • Low bidder participation (only 2 bids received) • Inadequate bidding document • ESHS (No evidence of environmental screening and development of ESMP, inadequate ESHS aspects, only 50k was costed for a project worth UGX 86M) • Change of Contractual Clauses at contract signing • Failure to enforce requirement of performance securing declaration
Low Risk		
9.	<p>Reference: Rubi 922Wrks/24-25/00003</p> <p>Subject: Construction of administration blocks at Rubirizi & Katerera town council</p> <p>Method of Procurement: Quotation Method</p>	<ul style="list-style-type: none"> • Low bidder participation (only one bidder responded) • No progress and completion reports

SN	Procurement details	Reasons for risk rating
	Contractor: M/s Mattrack Technical services Limited Contract Amount: 178,563,532	
10.	Reference: Rubi 922 Wrks/24-25/00031 lot 1 Subject: Design, supply, installation and training of micro-scale irrigation systems (Lot 1 & 2) Method of Procurement: Quotation Method Contractor: M/s Buwaro Investment Ltd Contract Amount: 219,021,000	<ul style="list-style-type: none"> • Low bidder participation (one bidder responded for each lot) • No progress and completion report for the project

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 the use of the direct procurement method, which affects competition and value for money.
		Bidding Process: Use of wrong/inappropriate procurement methods, failure to seek Contracts Committee approvals and usurping the powers of the PDU.	This implies the use of less competitive methods, which affects transparency, accountability and value for money.
		Evaluation: Use of inappropriate evaluation methodologies or failure to conduct evaluation.	This implies financial loss caused by awarding contracts at higher prices or shoddy work caused by failure to recommend an award to a responsive bidder.
		Record Keeping: Missing procurement files and missing key records on the files, namely; solicitation document, submitted bids, evaluation report and contract.	This implies that one cannot ascertain the audit trail namely; whether there was competition and fairness in the procurement process.
		Fraud/forgery: Falsification of Documents	This implies a lack of transparency and value for money.
		Contract Management: Payment for shoddy work or work not delivered.	This implies financial loss since there has been no value for money for the funds spent and the services have not been received by the intended beneficiaries.
MEDIUM	Procurements that were considered to have weaknesses, which, although less likely to lead to material financial loss or to risk damaging the regulatory	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	This implies a lack of efficiency, standardisation and avoiding competition.

RISK	DESCRIPTION	AREA	IMPLICATION
	system or the entity's reputation, warrant timely management	issue and receipts of bids, usage of non-pre-qualified firms and splitting procurement requirements.	
	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.	<p>Procurement Structures: Lack of procurement structures</p> <p>Record Keeping: Missing Contracts Committee records and incomplete contract management records.</p> <p>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.</p>	<p>This implies a lack of independence of functions and powers and interference in the procurement process.</p> <p>This implies that one cannot ascertain the audit trail namely; whether the necessary approvals were obtained in a procurement process.</p> <p>This leads to unjustified contract amendments and variations, which lead to unjustified delayed contract completion and a lack of value for money. Bidders are not given the right of appeal.</p>
		<p>Failure by the Entity to incorporate in the solicitation document aspects of gender, social inclusion, environment, health and safety.</p> <p>Aspects of gender, social inclusion, environment, health and safety are not covered by the contractor during contract implementation.</p>	

RISK	DESCRIPTION	AREA	IMPLICATION
LOW	Procurements with weaknesses where resolution within the	Planning: Lack of procurement reference numbers.	This leads to failure to track the procurements, which leads to poor record-keeping.
	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.	Bidding Process: Not signing the Ethical Code of Conduct	This leads to failure to declare conflict of interest and a lack of transparency.

SATISFACTORY

Relates to the following of 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.