



**COMPLIANCE AUDIT REPORT FINANCIAL YEAR 2022-2023**

**ARUA DISTRICT LOCAL GOVERNMENT**

**APRIL 2024**

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## ACRONYMS

BEB	Best Evaluated Bidder
BOQ	Bills of Quantities
FY	Financial Year
GCC	General Condition of the Contract
Ltd	Limited
LG	Local Government
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
PPDA Act	Public Procurement and Disposal of Public Assets Act
(U)	Uganda
UGX	Uganda Shillings

## EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a compliance audit of Arua District Local Government that covered a sample of 10 procurement and disposal transactions conducted in the Financial Year 2022-2023. The overall objective of the compliance audit was to assess and establish the degree of compliance of Arua District Local Government's procurement and disposal system and processes with the provisions of the PPDA Act, 2003 and the Local Governments (PPDA) Regulations, 2006 and assess the level of procurement performance over the audit period.

From the findings of the compliance audit exercise, the performance of Arua District Local Government for the Financial Year 2022/2023 was **moderately satisfactory** with an average weighted risk rating of **50.2%** as per the ranking in Table 17 in Chapter 3 of the audit report.

### **The following key exceptions were noted:**

1. The annual procurement plan did not have timelines for all the procurements. Additionally, the quarterly reports did not have order prices for the call off orders issued in each quarter hence hindering effective monitoring;
2. Out of the 19 recommendations made, seven (36.8%) were implemented, 10 (52.6%) were partially implemented and two (10.5%) were not implemented which is a red flag for inadequate internal controls and affects the performance of the procurement and disposal function in the Entity;
3. The Procurement and Disposal Unit delayed by an average 29.5 days to submit Part 2 of Form 1 to the Contracts Committee for approval of the procurement method, bidding document, invitation to bid and Evaluation Committee members in four procurements worth UGX 374,647,343 which increases the procurement lead times, delays service delivery to the intended beneficiaries and exposes the Entity to the risk of failure to absorb funds by the end of the financial year;
4. Inadequate storage facilities for procurement records in the Procurement and Disposal Unit evidenced by records such as bids received by the Entity being kept on the floor of the Procurement and Disposal Unit and not in filing cabinets hence exposing the records to damage and unauthorized access which may ultimately lead to loss of the records;
5. Irregularities in the bidding documents for two procurements worth UGX 57,060,757 i.e. the bidding documents lacked relevant sections such as the bills of quantities, technical requirements which exposed the bidders to the risk of preparing non-responsive bids;
6. Inclusion of Entity's internal costs in the Bills of Quantities worth UGX 12,749,948 in the Bills of Quantities for four procurements worth UGX 308,579,655 which exposed the District Engineer to the risk of compromised independence arising from the contractor footing the cost of supervision by the District Engineer/Project Manager;
7. Lack of evidence of sending of the notice of Best Evaluated Bidder to the unsuccessful bidders in eight procurement transactions worth UGX 648,692,400 which denied them the right to appeal the decision of award in case they were aggrieved;
8. Failure by the Entity to incorporate gender, social inclusion, environmental, social, health and safety requirements in solicitation documents in seven works procurements worth UGX 579,993,993 which exposes the environment to degradation which may affect the surrounding communities and the longevity of the investment as well as infringe on the human rights and

safety of Project Affected Personnel, contractors' workers and district staff and potential conflict with surrounding communities; and

9. Irregularities in payments in four procurements worth UGX 300,856,803 including; not deducting irregular payment of technical supervision and monitoring and partial payment which poses a risk of potential financial loss in the event funds paid to the contractor were not applied to their rightful purpose.

**In light of the above findings, the Authority recommends that:**

1. The Accounting Officer should:
  - i) Take corrective action and engage all stakeholders to develop strategies on implementation of all the Authority's recommendations in accordance with Section 9 (1) (a) of the PPDA Act, 2003;
  - ii) Provide secure storage facilities for records of the Procurement and Disposal Unit in order to enable maintenance and archiving of procurement and disposal records in accordance with Section 41 (1) of the PPDA Act, 2003;
  - iii) Ensure that the respective User Departments i.e. Health, Education and Water budget for investment costs as opposed to inclusion in the BOQs;
  - iv) Send the Notice of Best Evaluated Bidder to all bidders who participate in a bidding process in accordance with Regulation 3 (4) of the PPDA (Contracts) Regulations, 2023; and
  - v) Ensure that the contract supervisors comprehensively report on the implementation of Environmental, Social, Health and Safety (ESHS) requirements in the progress reports. The Environment Officer should not sign on the payment certificates without inclusion of the requirements in the reports.
2. The Procurement and Disposal Unit should:
  - i) Ensure timely submissions of documents to the Contracts Committee for approval to promote efficiency in public procurement in accordance with Section 48 of the PPDA Act, 2003;
  - ii) Ensure that they use the appropriate templates when preparing and submitting the Entity's procurement plans and quarterly reports as recommended by the Authority;
  - iii) Ensure timely submissions of documents to the Contracts Committee for approval to promote efficiency in public procurement in accordance with Section 48 of the PPDA Act, 2003;
  - iv) Use the appropriate bidding document issued by the Authority for each procurement requirement prior to approval by the Contracts Committee and issuance in accordance with Regulation 33 (1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2023;
  - v) Require bidders to include their official email addresses in their bids to enable electronic communication of the Notice of Best Evaluated Bidder; and
  - vi) Ensure that the bidding documents for works under open bidding are prepared using the authorized standard bidding document issued in September 2020 which incorporates issues of Gender Equality and Social Inclusion (GESI) and Environmental, Social, Health and Safety (ESHS) and should include provisions for E & S performance security in the contract terms, particularly in projects or agreements with significant environmental and social considerations in accordance with Section 61A of the PPDA Act, 2003.
3. User departments should:

- i) Ensure that when coming up with the BOQs for works procurements, issues under Environmental, Social, Health and Safety (ESHS) should be broken down and catered for in the BOQs. The District Environment Officers and the District Community Development Officer should be involved in the feasibility studies, planning, preparation of BOQs and contract monitoring to take care of the environment and safeguard requirements; and
  - ii) Work hand in hand with the Community Development Officers and Labour officers to ensure enforcement of social and health safeguards during contract implementation.
4. The Contracts Committee should scrutinize all sections of the bidding documents for completeness and appropriateness before approving them for issue in accordance with Section 28 (1) (e) of the PPDA Act, 2003.

Arua District Local Government should implement the recommendations in the action plan on pages **27 to 30**.

## **CHAPTER 1: INTRODUCTION**

### **1.1. Structure of the Entity**

According to Section 26 of the PPDA Act, 2003, the Accounting Officer has the overall responsibility for the successful execution of the procurement, disposal and contract management in Arua District Local Government. The Accounting Officer of Arua District Local Government during the Financial Year under audit was Mr. Jude Mark Bukonya, the Chief Administrative Officer. The composition of the Contracts Committee and Procurement and Disposal Unit are detailed in Appendix IV.

### **1.2. Background**

The Public Procurement and Disposal of Public Assets Authority (PPDA) carried out a compliance audit of Arua District Local Government that covered a sample of 10 procurement transactions conducted in the Financial Year 2022/2023. The overall objective of the compliance audit was to assess and establish the degree of compliance of Arua District Local Government's procurement system and processes with the provisions of the PPDA Act, 2003 and the Local Governments (PPDA) Regulations, 2006 and assess the level of procurement performance over the audit period.

### **1.3. Objective of the Audit**

The primary objective of the audit exercise was to provide assurance on full and correct application of the PPDA Act, the Local Governments (PPDA) Regulations, 2006 and Guidelines by Arua District Local Government.

The specific objectives were to:

1. To establish the level of compliance by the Entity with the general provisions of the PPDA Act, 2003 and Regulations, 2006 with regard to the performance of the procurement structures and conduct of procurement processes.
2. To assess the degree of compliance of the Entity's disposal processes with the provisions of the PPDA Act, 2003 and Local Governments (PPDA) Regulations, 2006.
3. To assess the level of efficiency and effectiveness in contract implementation including the application of Environmental, Social, Health and Safety (ESHS) Requirements in the procurement process.

### **1.4. Audit Scope**

The audit involved a review of the procurement process, disposal process, general compliance issues and contract implementation on sample basis. The audit covered a sample of 10 procurement transactions worth UGX 706,452,400 conducted during the Financial Year 2022/2023. The list of sampled transactions is contained under **Appendix I**.

### **1.5. Methodology**

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

During the audit, the auditors met with the staff from the Procurement and Disposal Unit (PDU),

Contracts Committee, Internal Audit, and User Departments where necessary, to obtain crucial qualitative information about the internal control system and processes in place.

A debrief meeting to discuss preliminary findings that arose during the audit was held with the Entity management and staff on **06<sup>th</sup> September 2023** before the auditors could embark on preparation of the management letter. The management letter was sent to the Entity on **15<sup>th</sup> December 2023** with a requirement to submit a management response by **22<sup>nd</sup> December 2023**. The management response was submitted by the Entity on 5<sup>th</sup> January 2024 at the PPDA Northern Regional Office on Plot I, Lower Churchill Drive in Gulu City.

This report presents the key findings and conclusions arising from the compliance audit exercise.

## CHAPTER 2: AUDIT FINDINGS AND RECOMMENDATIONS

### 2.1. COMPLIANCE BY THE ENTITY WITH THE GENERAL PROVISIONS OF THE PPDA ACT, 2003 AND LOCAL GOVERNMENTS (PPDA) REGULATIONS, 2006 IN REGARD TO THE PERFORMANCE OF THE PROCUREMENT STRUCTURES AND PROCUREMENT PROCESSES

#### 2.1.1. Procurement plan implementation rate

The Authority found that the Entity procured items worth UGX 1,520,180,741 for the Financial Year 2022-2023. This amounted to 78% of the planned procurement value worth UGX 1,940,540,470. Procurements worth an estimated value of UGX 420,359,729 were not implemented. The details are given in the Table 1 below:

**Table 1: Procurement plan implementation rate**

Total procurement plan value inclusive VAT (UGX)	1,940,540,470
Total procurement spend value inclusive VAT (UGX)	1,520,180,741
Procurement plan implementation rate (%)	78%
Budget Variance (UGX)	420,359,729

#### 2.1.1.1. Anomalies observed from review of the procurement plan and quarterly reports

The Authority found the following after an analysis of the Entity's procurement plan and the quarterly reports submitted to the Authority:

- i. Four Planned procurements estimated at UGX 66,000,000 were not implemented as detailed in Table 2 below.

**Table 2: Planned procurements not implemented**

No.	Subject of Procurement	Estimate(UGX)
1.	Supply of assorted electrical materials	20,000,000
2.	Micro Irrigation Demonstration Unit	25,000,000
3.	Construction of a 2 lines of bridges under Logiri Sub county	10,000,000
4.	Construction of a 2 stance VIP latrine at Lazebu Health Centre III	11,000,000
	<b>Total</b>	<b>66,000,000</b>

#### **Implication**

This implies that the budget objectives were not fully realized hence affecting the intended beneficiaries and ultimately service delivery by the Government of Uganda.

#### **Management Response**

*The above procurements were not implemented because of the budget cuts and the Entity did not receive the funds from the consolidated fund.*

### Recommendation

The Accounting Officer should cause the regular review of department procurement workplans and subsequently the entity procurement plan and update it in accordance with Section 58 (4) of the PPDA Act, 2003.

#### ii. Incomplete procurement plan and quarterly reports

Whereas the Entity submitted the annual procurement plan and quarterly reports for the financial year 2022/2023, both the procurement plan and quarterly reports were incomplete. The annual procurement plan did not have time lines for all the procurements while the quarterly reports did not have order prices for the call off orders issued in each quarter. The Procurement and Disposal Unit indicated “price rates” as the awarded contract prices in the quarterly reports for the frameworks detailed in Table 3 below:

**Table 3: Framework agreements with no contract prices**

No.	Subject of procurements	Contractor
1.	Supply of fuel, oil, lubricants and minor service of motor vehicles	Shire Petroleum Company Ltd Rock Global Oils (U) Ltd Paps Oil (U) Ltd Gil Petroleum (U) Ltd
2.	Provision of district compound cleaning services	Jaso Cleaning Services Ltd
3.	Provision of security services at the District Headquarters	Corporate Security Uganda Ltd
4.	Supply of assorted office stationery and scholastic materials	Likoko Traders Uganda Ltd, Atarm Investments SMC Ltd, Nairacon Construction and Suppliers (U) Ltd, Alpha Office Solutions Enterprises Ltd, Toria Trading Uganda Ltd, Alfatah Business Solutions Ltd, Photo Centre Trust Ltd, Resource General Merchandise Ltd, Cytor Ltd, Santox Merchants SMC Ltd, Timeline Business Solutions, Data Line Graphics Ltd, Big Choice Connection Ltd,
5.	General printing, photocopying and binding services	Photo Centre Trust Ltd, Muna Enterprises, Data Line Graphics Ltd
6.	Provision of meals, refreshments and hall hire services	Cytor Ltd, Nuke Trade Links SMC Ltd, Jaso Cleaning Services Ltd, Heritage Courts Ltd
7.	Repair and service of motor vehicles and spare parts	Green Space Global Solutions, Oscar Rendezvous Ltd, Paps Oil (U) Ltd
8.	Repair and service of motorcycles and spare parts	Green Space Global Solutions
9.	Supply of tyres, tubes and batteries for motor vehicles	Equipment and Plant Construction Services Ltd, Oscar Rendezvous Ltd, Paps Oil (U) Ltd
10.	Supply of assorted human drugs, sundries and equipment	Bioquip Medical Stores Ltd, Joint Medical Stores, JF Health Care and Solution Ltd, Myrrh Medical Services

No.	Subject of procurements	Contractor
11.	Supply of office consumables, detergents and equipment	Alpha Office Solution Enterprise Ltd, Santox Merchants SMC Ltd, Pretoria Nasur Agencies Ltd
12.	Supply of toners, cartridges and computer consumables	Likoko Traders (U) Ltd
13.	Repair and service of computers, photocopiers and printers	Copier Masters Flax Ltd
14.	Supply of local and manufactured building materials	Rightway Enterprise (U) Ltd
15.	Supply of concrete culverts and latrine slabs	AAS Lanzua and Sons

### Implication

The Entity was denied sufficient information regarding how much was awarded to the different contractors to effectively monitor their procurements and budget absorption.

### Management Response

*The above advise is noted and the Entity will ensure that it prepares and submits procurement plans and quarterly reports with complete information so that the Authority can make analysis of the data and make recommendations to appropriate organs for improvement of the procurement and disposal function.*

### Recommendations

1. The Procurement and Disposal Unit ensure that the contents of procurement plans are in accordance with Regulation 6 of the PPDA (Procurement Planning) Regulations, 2023.
2. The Accounting Officer should ensure that the Entity prepares and submits quarterly reports with complete information in accordance with Regulation 15 (1) of the PPDA (PDEs) Regulations, 2023.

### iii. Failure to report awarded procurements to the Authority

The Entity planned and conducted three procurements worth UGX 142,340,000 under Force Account Mechanism but did not report them to the Authority in the quarterly reports contrary to Regulation 19 (4) (e) of the of the Local Governments (PPDA) Regulations, 2006 as detailed in Table 4 below:

**Table 4: Procurements not reported to the Authority**

No.	Subject	Amount (UGX)
1.	Mechanised maintenance of omoo-Pajuru Anguru Road	56,580,000
2.	Repair of Cekede Bridge on Koya-Mbaru Road	45,000,000
3.	Mechanised maintenance of Adraka-Odrua road	40,760,000
	<b>Total</b>	<b>142,340,000</b>

### Implication

Failure to report implemented procurements is a red flag for potential gaps in transparency and accountability in the procurement function.

**Management response**

*The above road works were done under force account mechanism and they were not reported in the quarterly reports because they were not awarded to service providers except the inputs were procured by issue of local purchase orders for fuel, culverts, manufactured and local materials among others under frame work contracts by prequalified firms. However mechanized maintenance and repairs of roads, bridges will equally be reported in the subsequent period.*

**Recommendations**

The Procurement and Disposal Unit should prepare monthly summary reports that include all awards made during that month and submit a report to the Authority in accordance with Regulation 15 (1) of the PPDA (PDEs) Regulations, 2023.

**2.1.2. Irregularities in the conduct of micro procurements**

The Authority found that User Departments undertook micro-procurements and observed the following irregularities:

1. There was no evidence of delegation by the Accounting Officer to User Departments to undertake micro procurements contrary to Regulation 41 (7) of the Local Governments (PPDA) Regulations, 2006.
2. The User Departments did not submit to the Procurement and Disposal Unit, monthly reports on micro procurements undertaken for onward submission to the Contracts Committee for ratification contrary to Regulation 41 (8) of the Local Governments (PPDA) Regulations, 2006.
3. User Departments did not follow the correct procedures when conducting micro procurements contrary Regulation 41 (5) of the Local Governments (PPDA) Regulations, 2006 evidence by lack of original invoices or receipts for these micro procurements.
4. The User Departments did not maintain records for the micro procurements undertaken throughout the financial year.

Subsequently, all micro procurements undertaken in the financial year under review were not reported to the Authority in the quarterly report submissions by the Entity.

**Implications**

- Failure to report to the Authority all procurements undertaken by the Entity contravenes the principles of transparency and accountability in public procurement.
- The Authority was unable to determine whether the Entity achieved value for money in conducting micro procurements contrary to Regulation 41 (6) of the Local Governments (PPDA) Regulations 2006.

**Management Response**

*The above advice is noted and the user departments shall be notified in writing to report the micro procurements undertaken monthly to the Contracts Committee and the Procurement and Disposal Unit to report to the Authority on quarterly basis.*

**Recommendations**

1. The Accounting Officer should where need arises, formally delegate authority to user departments to undertake micro procurements up to the maximum value specified in the guidelines or a lower limit prescribed by the Contracts Committee in accordance with Regulation 22 (2) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2023.
2. The Head Procurement and Disposal Unit should submit to the Authority monthly procurement and disposal reports and performance data of all procurement transactions including micro procurements undertaken by the Entity not later than the fifteenth day of the following month in accordance with Regulation 15 (1) of the PPDA (PDEs) Regulations, 2023.

### **2.1.3. Management of revenue sources**

The Authority found that the Entity neither planned nor reported on the management of revenue centres' such as markets, bus parks, abattoirs, charcoal, produce and other revenue sources for the FY 2022/2023 which compromised efficiency and effectiveness with which the Entity could realise local revenue.

#### **Implications**

- Failure to plan for management of revenue sources potentially compromises efficiency and effectiveness with which the Entity can realise local revenue hence affecting its budget objectives.
- Failure to report to the Authority all procurements undertaken by the Entity contravenes the principles of transparency and accountability in public procurement.

#### **Management response**

*The Entity always contracts out service providers for the management of revenue sources to market vendors associations and last financial year and this current financial year the awards were made as per the report and evidence attached for your reference. However presently the Entity has embraced the new reform of IRS and all revenues will be collected as per the requirements of the system and quarterly reports will be prepared and submitted to the Authority.*

#### **Authority's comment**

The Authority reviewed the Entity's response and noted that the Entity only submitted the notice of best evaluated bidder showing that several revenue centres were awarded to various providers. There was no proof provided to confirm that the various revenue centres had been planned for in the annual procurement plan.

#### **Recommendation**

The Accounting Officer should ensure that in the subsequent financial years, the Entity includes revenue center management in the procurement plans and prepares and further reported on in the monthly reports when award has been made by the contracts committee.

### **2.1.4. Failure to fully implement the PPDA audit recommendations for FY 2019/20**

The Authority noted that the Accounting Officer did not fully implement the Authority's recommendations issued in the procurement audit report in August 2021 for the FY 2019/20 contrary to Regulation 14 (k) of the Local Governments (PPDA) Regulations. 2006. Out of the 19

recommendations made, seven (36.8%) were implemented, 10 (52.6%) were partially implemented and two (10.5%) were not implemented as indicated in Table 5 below:

**Table 5: Action plan**

Action Party	Recommended Action	Status of implementation
Accounting Officer	<ul style="list-style-type: none"> <li>The Accounting Officer should equip the Procurement and Disposal Unit with secure storage facilities and functional photocopier to improve records managements in the Unit.</li> </ul>	Not implemented
	<ul style="list-style-type: none"> <li>The Accounting Officer should urgently address the issue of low bidder participation in the procurement processes of the Entity. This could include review of requirements of the district for various procurement requirements to identify and remove any unnecessary requirements that could hinder potential bidders</li> </ul>	Partially implemented
	<ul style="list-style-type: none"> <li>The Accounting Officer should instruct the concerned contractors to correct all highlighted defects within the projects identified.</li> </ul>	Partially implemented
	<ul style="list-style-type: none"> <li>The Accounting Officer should pay providers in accordance with the payment structure specified in the contract.</li> </ul>	Partially implemented
Procurement and Disposal Unit	<ul style="list-style-type: none"> <li>The Procurement and Disposal Unit should make sure that procurement and disposal records for the previous financial years are properly organized and archived with clear retrieval procedures in place.</li> </ul>	Not implemented
	<ul style="list-style-type: none"> <li>The Procurement and Disposal Unit should prepare and maintain complete procurement action files with all relevant procurement forms and documentation.</li> </ul>	Partially implemented
	<ul style="list-style-type: none"> <li>The Procurement and Disposal Unit should prepare quality solicitation documents.</li> </ul>	Partially implemented
	<ul style="list-style-type: none"> <li>The Procurement and Disposal Unit should implement all procurement processes in an efficient manner in accordance with Section 48 of the PPDA Act, 2003.</li> </ul>	Partially implemented
Contracts Committee	<ul style="list-style-type: none"> <li>The Contracts Committee should always scrutinize bidding documents for completeness, correctness, clarity and accuracy before approval.</li> </ul>	Partially implemented

Action Party	Recommended Action	Status of implementation
User Departments	<ul style="list-style-type: none"> <li>User Departments should always propose technical specifications to the Procurement and Disposal Unit that are generic and make no reference to a particular trademark or brand name.</li> </ul>	Partially implemented
	<ul style="list-style-type: none"> <li>User Departments should supervise providers to perform contracts in accordance with the terms and conditions specified in the contract.</li> </ul>	Partially implemented
Evaluation Committee	<ul style="list-style-type: none"> <li>Evaluation Committee members should strictly adhere to the criteria set out in the solicitation document in accordance with Section 71 (3) of the PPDA Act, 2003.</li> </ul>	Partially implemented

### **Implication**

Failure to fully implement the Authority's audit recommendations is a red flag for inadequate internal controls and affects the performance of the procurement and disposal function in the Entity.

### **Management Response**

*The above advice is noted and the Entity will ensure that all the recommendations are implemented.*

### **Recommendation**

The Accounting Officer should take corrective action and engage all stakeholders to develop strategies on implementation of all the Authority's recommendations in accordance with Section 9 (1) (a) of the PPDA Act, 2003.

#### **2.1.5. Inadequate storage facilities for procurement records in the PDU**

The Authority found that bids received by the Entity were being kept on the floor of the Procurement and Disposal Unit and not in filing cabinets as shown in Figure 1:

**Figure 1: Poor storage of procurement action files**



**Implication**

Poor storage of procurement records exposes the records to damage and unauthorized access which may ultimately lead to loss of the records.

**Management response**

*The Entity shall ensure to provide secure storage facilities for the Procurement and Disposal Unit in order to maintain and archive records of the procurement and disposal process in accordance with section 41 (1) of the PPDA Act, 2003.*

**Recommendation**

The Accounting Officer should provide secure storage facilities for records of the Procurement and Disposal Unit in order to enable maintenance and archiving of procurement and disposal records in accordance with Section 41 (1) of the PPDA Act, 2003.

**2.1.6. Unapproved requisition forms**

The Authority found that in the procurement of mechanized maintenance of Adraka Odrua road under Force Account worth UGX 40,760,000 by Works Department, requirements worth UGX 12,450,640 were procured without the Accounting Officer’s approval of the requisition forms contrary to Regulation 65 (4) of the Local Governments (PPDA) Regulations, 2006. The unapproved items are detailed in Table 6 below:

**Table 6: Procurements without Accounting Officer’s approval**

No.	Subject of procurement	Estimated amount (UGX)
1.	Fuel and lubricants	9,504,000
2.	600mm dia Rfd concrete culverts	1,120,000
3.	Grader blades and shear pins	1,826,640
	<b>TOTAL</b>	<b>12,450,640</b>

**Implication**

There was a risk of creation of domestic arrears for the Entity or conducting procurement without prioritization.

### **Management response**

*The above items were procured through issue of local purchase orders by prequalified service providers on frame work contracts and the omission of not approving the requisition form shall not be omitted again in the subsequent procurements to be undertaken.*

### **Recommendation**

The Accounting Officer should task the works department and the Procurement and Disposal Unit to explain why the procurements above were undertaken without approval of the requisition forms by the Accounting Officer.

### **2.1.7. Inefficiencies at solicitation**

The Authority found that the Procurement and Disposal Unit delayed to submit Part 2 of Form 1 to the Contracts Committee for approval of the procurement method, bidding document, invitation to bid and evaluation committee members by an average of 29 working days contrary to Section 48 of the PPDA Act, 2003 in four procurements worth UGX 374,647,343 as detailed in Table 7 below:

**Table 7: Procurements with delayed PDU submission to the Contracts Committee**

No.	Subject of procurement	Accounting Officer approval date of LG PP Form 1	Date of PDU submission of LG PP Form 2 to the Contracts Committee	Delay in working days
1.	Construction of a semi-detached staff house at Ajia Health Centre III under DHO worth UGX 117,623,898	11 <sup>th</sup> July 2022	9 <sup>th</sup> August 2022	25
2.	Construction of a 4 classroom block with office at Okavu Primary School under Education Department worth UGX 199,962,688	11 <sup>th</sup> July 2022	9 <sup>th</sup> August 2022	25
3.	Construction of a 5 stance VIP latrine at Ezuku Primary School under Education worth UGX 29,879,498	11 <sup>th</sup> July 2022	9 <sup>th</sup> August 2022	25
4.	Renovation of office block at Arivu Sub County Headquarters worth UGX 27,181,259	4 <sup>th</sup> July 2022	19 <sup>th</sup> September 2022	43

### **Implication**

Delay to seek the Contracts Committee's approval of the procurement increases the procurement lead times which delay service delivery to the intended beneficiaries and also exposes the Entity to the risk of failure to absorb funds by the end of the financial year.

### **Management response**

*The delay came about due to the User Departments delay to notify the engineering department to make the bill of quantities for the planned projects which took some time to prepare including drawings for each project which documents should be approved by the Contracts Committee at the same time.*

### **Recommendations**

1. The Procurement and Disposal Unit should ensure timely submissions of documents to the Contracts Committee for approval to promote efficiency in public procurement in accordance with Section 48 of the PPDA Act, 2003.
2. In light of the management response, the User departments should when requisitioning submit clear procurement requirements of the works, services or supplies that are required and the estimated value in accordance with Regulation 3 (2) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2023.

### **2.1.8. Irregularities in bidding documents**

The Authority found irregularities in the bidding documents that were issued out in two procurements worth UGX 57,060,757 as detailed in Table 8 below:

**Table 8: Procurements with irregularities in the issued bidding documents**

No.	Subject of Procurement	Detail
1.	Renovation of office block at Arivu Sub County Headquarters worth UGX 27,181,259 by Rightway Enterprises (U) Limited	<ul style="list-style-type: none"><li>• <b>Inadequate bidding document</b> The bidding document lacked relevant sections of the PPDA Act, 2003 such as the bills of quantities, technical requirements, construction equipment with documentary evidence of ownership or lease/hire agreements or listed relevant equipment; personnel capacity in terms of qualification and experience of key personnel i.e. the project manager, site engineer and other technical staff, financial capacity, submission of copies of recent three months bank statements or recent two years audited books of accounts as evidence of access to financial resources and required experience in works of similar nature and volume as a prime contractor over the last two years.</li><li>• <b>Use of an outdated document</b> The Entity issued an outdated bidding document despite the Authority having issued an updated bidding document in September 2020. The Bidding document did not cater for Environmental, Social, Health and Safety requirements. It just mentioned it</li></ul>
2.	Construction of a 5 stance vip latrine at Ezuku Primary School under Education worth UGX 29,879,498 by Home Way Traders	

No.	Subject of Procurement	Detail
		as one item that is (health, safety and welfare of work people).  <b>Management Response</b> <i>The Entity shall from this current financial year issue out updated bidding documents as per the advice given.</i>

### Implication

The bidders were exposed to the risk of preparing non-responsive bids and also increasing the risk of procurement failure due to inadequate requirements in the bidding document.

### Recommendations

1. The Head Procurement and Disposal Unit should use the appropriate bidding document issued by the Authority for each procurement requirement prior to approval by the Contracts Committee and issuance in accordance with Regulation 33 (1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2023.
2. The Contracts Committee should scrutinize all sections of the bidding documents for completeness and appropriateness before approving them for issue in accordance with Section 28 (1) (e) of the PPDA Act, 2003.

### 2.1.9. Inclusion of site supervision costs in the Bills of Quantities

The Authority found that the District Engineers included site supervision costs worth UGX 12,749,948 in the Bills of Quantities for four procurements worth UGX 308,579,655. The amounts were not justifiable to be included as part of the bill of quantities since they are investment costs which ought to have been budgeted by the respective departments. Table 9 below details such procurements:

**Table 9: Inclusion of site supervision costs in the Bills of Quantities**

No	Subject of procurement	Amount (UGX)	Supervision Cost (UGX)
1.	Renovation of office block at Arivu Sub County Headquarters	27,181,259	3% Technical supervision worth UGX 760,950
2.	Construction of a 5 stance vip latrine at Ezuku Primary School under Education	29,879,498	3% Technical supervision worth UGX 740,814
3.	Construction of a semi-detached staff house at Ajia Health Centre III under DHO	117,623,898	8% Technical supervision and monitoring worth UGX 7,468,184
4.	Siting, drilling, casting and installation of 5 boreholes under Water Department – Lot 1	133,895,000	Contract management fees worth UGX 3,780,000
	<b>Total</b>	<b>308,579,655</b>	<b>12,749,948</b>

### Implication

The inclusion of supervision costs in the bill of quantities and subsequently the contract price exposed the District Engineer to the risk of compromised independence arising from the contractor footing the cost of being supervised by the District Engineer/Project Manager.

**Management response**

*The advice has been noted and come next financial year, the administrative costs shall be budgeted under investment costs by the respective user departments such that they are not included in the BOQs as it has been the practice.*

**Recommendation**

The Accounting Officer should ensure that the respective User Departments i.e. Health, Education and Water budget for investment costs which should include supervision costs as opposed to inclusion in the BOQs.

**2.1.10. Low bidder participation**

The Authority found that the Entity received less than three bids in two procurements worth UGX 219,421,095 contrary to Section 46 of the PPDA Act, 2003 as indicated in Table 10 below:

**Table 10: Procurements with low bidder participation**

No.	Subject of procurement	Amount (UGX)	Number of bids received
1.	Construction of a 4 classroom block with office at Okavu Primary School under Education Department	199,962,688	2
2.	Supply and installation of assorted materials for micro irrigation demonstration at Ejako Village, Arivu S/C under Production Department	19,458,407	2
	<b>TOTAL</b>	<b>219,421,095</b>	

**Implication**

Limited competition denies the Entity the chance to maximize competition in the bidding process which ultimately hinders the achievement of value for money.

**Management response**

*The above advice is noted and the Entity's budget allowing shall organize bidder conferences in order to obtain information on causes of limited bidder participation in the bidding process of the Entity and also increase bidder awareness.*

**Recommendation**

The Accounting Officer should organize bidder conferences in order to obtain information on causes of limited participation by bidders in the bidding processes of the Entity and also increase bidder awareness.

**2.1.11. Irregularities in evaluation of bids**

The Authority found evaluation irregularities in two procurements worth UGX 57,060,757 contrary to Regulation 73 (1) and (3) of the Local Governments (PPDA) Regulations, 2006 as detailed in Table 11 below:

**Table 11: Procurements with irregularities at evaluation**

No.	Subject of procurement	Issue
1.	Construction of a 5 stance vip latrine at Ezuku Primary School under Education worth UGX 29,879,498 by Home Way Traders	<ul style="list-style-type: none"> <li>• <b>Irregular passing of a non-compliant bidder</b> Whereas ITB 17.1 in the bidding document stated that the bid validity would be 90 working days from the date of bid submission, the Evaluation Committee passed Home Way Traders who provided 90 days from the date of submission.</li> </ul>
2.	Renovation of office block at Arivu Sub County Headquarters worth UGX 27,181,259 by Rightway Enterprises (U) Limited	<ul style="list-style-type: none"> <li>• <b>Inclusion of Evaluation Criteria which was not in the bidding document</b> The Authority found that the Evaluation Committee evaluated criteria which were not in the bidding document contrary to Regulation 78 (4) of the Local Governments (PPDA) Regulations, 2006. Whereas the Evaluation Committee evaluated criteria such as filled activity schedule, major items of construction equipment with documentary evidence of ownership or lease/hire agreements or listed relevant equipments, personnel capacity: qualification and experience of key personnel i.e. project manager, site engineer and other technical staff, financial capacity, submission of copies of recent three months bank statements or recent two years audited books of accounts as evidence of access to financial resources, experience in works of similar nature and volume as a prime contractor over the last two years; the bidding document lacked all these criteria and other relevant sections for example the BOQs and technical requirements.</li> </ul>

**Implications**

- This puts the Entity at risk of litigation issues arising from signing a contract based on an expired bid.
- Inclusion of criteria not stated in the bidding document is a sign of lack of fairness and transparency.

### **Management Response**

*The Evaluation Committee members shall be cautioned to stick to the evaluation criteria set out in the bidding document and not anything outside the set criteria for compliance as required and to adhere to the terms and conditions of the bidding documents.*

### **Recommendations**

1. Evaluation Committee members should adhere to the evaluation criteria set out in the solicitation document during bid evaluation in accordance with Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023.
2. Where a bid is not substantially compliant and responsive to the bid documents, it should be rejected by the Evaluation Committee in accordance with Regulation 19 (4) of the PPDA (Evaluation) Regulations, 2023.

#### **2.1.12. Lack of evidence of sending of the notice of Best Evaluated Bidder to the unsuccessful bidders**

The Authority found that in eight of the sampled procurement transactions worth UGX 648,692,400, the Entity did not communicate the results of the evaluation exercise to the bidders that participated in the bidding processes in form of sending of a Best Evaluated Bidder Notice (BEBN) particularly to those that were unsuccessful contrary with Regulation 85 (5) of the Local Governments (PPDA) Regulations, 2006 as detailed in Table 12 below:

**Table 12: Procurements where the Entity did not send the BEBN to unsuccessful bidders**

No	Subject of procurement	Contract (UGX)	Amount
1.	Supply of tyres, tubes and batteries for motor vehicles and motorcycles.		90,000,000
2.	Construction of a semi-detached staff house at Ajia Health Centre III under DHO		117,623,898
3.	Construction of a 4 classroom block with office at Okavu Primary School under Education Department		199,962,688
4.	Siting, drilling, casting and installation of 5 boreholes under Water Department – Lot 1		133,895,000
5.	Construction of a 5 stance vip latrine at Ezuku Primary School under Education		29,879,498
6.	Construction of a kitchen shade at Opia Health Centre III under Vurra Sub County		30,691,650
7.	Renovation of office block at Arivu Sub County Headquarters		27,181,259
8.	Supply and installation of assorted materials for micro irrigation demonstration at Ejako Village, Arivu S/C under Production Department		19,458,407
	<b>TOTAL</b>		<b>648,692,400</b>

### **Implications**

- Failure to notify all bidders denies them the right to appeal the decision of award in case they are aggrieved. It also contravenes the principle of transparency.

- It further denies bidders a chance to make improvements in future bids hence deterring building of their capacity.

**Management Response**

*The practice has been that the NOBEB is displayed on the Procurement and Disposal Unit (PDU) Notice Board for bidders to view. However the advice has been noted and PDU shall require bidders to provide official email addresses to send them the NOBEB electronically and this communication shall be put on file accordingly for compliance.*

**Recommendations**

1. The Accounting Officer should send the Notice of Best Evaluated Bidder to all bidders who participate in a bidding process in accordance with Regulation 3 (4) of the PPDA (Contracts) Regulations, 2023.
2. The Procurement and Disposal Unit should require bidders to include their official email addresses in their bids to enable electronic communication of the Notice of Best Evaluated Bidder.

**2.2 COMPLIANCE OF THE ENTITY’S DISPOSAL PROCESSES WITH THE PROVISIONS OF THE PPDA ACT, 2003 AND LOCAL GOVERNMENTS (PPDA) REGULATIONS, 2006.**

The Entity conducted a board of survey and a report dated 13<sup>th</sup> February 2020 was issued with a number of items due for disposal. 73 item heads were in a condition of poor, very poor or scrap and were to be disposed with a reserve price of UGX 1,000 each; 69 item heads had a total reserve price of UGX 8,815,000.

The Entity’s disposal plan had 22 items estimated at UGX 8,050,000 (based on reserve prices) and out of these, seven items were disposed of at a worth of UGX 18,980,000. The Entity indicated that some of the items on the plan were disposed in the previous financial year of 2020/2021 as evidenced by the submitted disposal plan for the financial year 2019/2020).

The above notwithstanding, the Authority made the following observation on the disposal process.

**2.2.1. Failure by the Evaluation Committee to sign the disposal evaluation report**

The Authority found that whereas in the disposal of Toyota Land Cruiser Motor Vehicle – Lot 29 worth UGX 17,000,000 evaluation was completed, the Evaluation Committee members i.e. Patrick Anguzu–SFO and David Adriko–AME did not sign the evaluation report contrary to Regulation 72 (12) of the Local Governments (PPDA) Regulations, 2006.

**Implication**

This impedes accountability and makes the evaluation process doubtful or questionable.

**Management Response**

*The above two members were part of the Evaluation Committee and their not signing the evaluation report was an omission which will not happen again in future and the Procurement and Disposal Unit shall ensure that all the members sign the evaluation reports before submission to*

*the Contracts Committee for approval.*

**Recommendation**

The Evaluation Committee members should all sign the evaluation report in accordance with Regulation 4 (14) of the PPDA (Evaluation) Regulations, 2023.

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

**2.3.1 Failure by the Entity to incorporate gender, social inclusion, environmental, social, health and safety requirements in solicitation documents**

The Authority found that the bidding documents for seven works procurements worth UGX 579,993,993 did not provide for gender, social inclusion, environmental, social, health and safety requirements but just stated health, safety and welfare of work people as a block as detailed in Table 13 below:

**Table 13: Procurements without inclusion of ESHS in the bidding document**

No	Subject of procurement	Contract Amount (UGX)	Elements excluded from the bidding document
1.	Construction of a semi-detached staff house at Ajia Health Centre III under DHO	117,623,898	The documents did not provide for: 1. Environmental protection and mitigation measures such as wing walls and culvert excavations, and stone pitching. 2. Cost estimates did not consider the cost for restoration of barrow pits, vegetation along the road sides, sensitization of communities, road signs and bill boards as well as community safety. 3. Safety of employees and workers as there was also no provision for a first aid box, clean drinking water and Personal Protective Equipment for personnel.
2.	Construction of a 4-classroom block with office at Okavu Primary School under Education Department	199,962,688	
3.	Sitting, drilling, casting and installation of 5 boreholes under Water Department – Lot 1	133,895,000	
4.	Construction of a 5 stance vip latrine at Ezuku Primary School under Education	29,879,498	
5.	Construction of a kitchen shade at Opia Health Centre III under Vurra Sub County	30,691,650	
6.	Renovation of office block at Arivu Sub County Headquarters	27,181,259	
7.	Supply and installation of assorted materials for micro irrigation demonstration at Ejako Village, Arivu S/C under Production Department	19,458,407	
<b>TOTAL</b>		<b>558,692,400</b>	

**Implications**

- Failure to undertake environmental safeguards exposes the environment to degradation which may affect the surrounding communities and the longevity of the investment.
- Failure to undertake social and safety safeguards may infringe on the human rights and safety of Project Affected Personnel, contractors' workers and district staff and increase the risk of conflict with surrounding communities.

- The absence of Environmental and Social performance security makes it more difficult to hold the contractor accountable for breaches of environmental and social commitments.
- Failure to provide for ESHS requirements in the bidding documents means that at contract execution such requirements will not be implemented hence exposing; workers to unsafe working environment, surrounding communities and workers on site to risk of HIV contraction, lack of healthy conflict resolution mechanisms, effects of poor waste handling and environmental degradation.

### **Management response**

*The Entity did not provide a response.*

### **Recommendations**

1. The Head of Procurement and Disposal Unit should ensure that the bidding documents for works issued are from the authorized standard bidding document issued in September 2020 which incorporates ESHS requirements such as the environmental and social management plan and Environmental and Social performance security in the contract terms and conditions in accordance with Section 61A of the PPDA Act, 2003.
2. The District Engineer should ensure that when coming up with the BOQs for works procurements, issues under ESHS are broken down and catered for in the BOQs. The District Environment Officers and the District Community Development Officer should be involved in the planning, creation of BOQs and contract monitoring to take care of the environment and safeguard requirements.
3. The Contract Supervisors should work hand in hand with the Community Development Officers and Labour officers to ensure enforcement of social and health safeguards during contract implementation.
4. The Accounting Officer should ensure that the contract supervisors comprehensively report on the implementation of ESHS requirements in the progress reports. The Environment Officer should not sign on the payment certificates without inclusion and verification of adherence to ESHS requirements in the reports.

### **2.3.2 Failure to submit contract management records**

The Authority found that in three procurements worth 87,752,407, there was no evidence of submission of monthly progress reports to the Procurement and Disposal Unit, organizing site meetings and preparation of meeting minutes, and reporting on deviations in the implementation of the contracts contrary to Regulation 119 (10) (a) (vii) of the Local Governments (PPDA) Regulations, 2006 as detailed in Table 14 below:

**Table 14: Procurements without contract management records**

<b>No.</b>	<b>Subject of procurement</b>	<b>Contract price (UGX)</b>
1.	Construction of a 5 stance VIP latrine at Ezuku Primary School under Education by Home Way Traders	29,879,498
2.	Construction of a kitchen shade at Opia Health Centre III under Vurra Sub County by Quks Enterprises	30,691,650
3.	Renovation of office block at Arivu Sub County Headquarters by Rightway Enterprises (U) Ltd	27,181,259
	<b>Total</b>	<b>87,752,407</b>

**Implication**

The Entity is exposed to a risk of failure to fully realize the objectives of the contracts due to insufficient supervision which increases the likelihood of contract breaches going unnoticed during contract execution and may affect the ability of the Government of Uganda to deliver quality public services.

**Management Response**

*This was done only that the evidence was not on file as required and it was a filing issue but the contract supervisors and contract implementation plans for the above projects were prepared as per the attached evidence for your reference. (See Annex 3)*

**Authority's comment**

The Authority reviewed the evidence presented and found that the Entity only attached appointment of contract supervisors and contract implementation plans; however there were no contract management records submitted such as progress reports.

**Recommendation**

The Accounting Officer should prevail over Contract Supervisors to prepare and submit all contract management records in accordance with Regulation 52 (3) (g) of the PPDA (Contracts) Regulations, 2023.

**2.3.3. Partial payment**

The Authority found that in the supply and installation of assorted materials for micro irrigation demonstration at Ejako Village, Arivu S/C under Production Department worth UGX 19,458,407 by Akvo International Limited, there were partial payments. Whereas the delivery worth UGX 19,458,407 was completed on 16<sup>th</sup> June 2023, only UGX 9,241,280 27 was paid to the contractor on 26<sup>th</sup> June 2023. This was contrary to Regulation 119 (10) (a) (iii) of the Local Governments (PPDA) Regulations, 2006.

**Implication**

This implies that a balance of UGX 10,217,127 has not been paid to the contractor and failure to fully pay contractors exposes the Entity to the risk of suits which may ultimately result into loss of assets of the Entity and may further cause various potential bidders to lose interest in doing business with the District.

**Management Response**

*This was because of the inclusion of the above administrative costs in the BOQs which you have given advice and shall not continue but the User Departments shall have to budget these costs in their respective departments to avoid compromise with the contractors.*

*On part payment this was so because funds were inadequate to pay the contractor all the money that time which obligation is to be settled by the department this financial year.*

**Authority's response**

The Authority noted the Entity's response however, the administrative costs budgeted for in the Contractors' BOQs should be paid through the Contractor and should not be directly deducted by the Entity.

**Recommendation**

The Accounting Officer should make the outstanding payment of UGX 10,217,127 to the contractor so as to meet the Entity's contractual obligations.

**2.3.4. Delays in contract execution**

The Authority found delays in execution of two contracts worth UGX 57,872,909 contrary to Section 48 of the PPDA Act, 2003 as detailed in the Table 15 below:

**Table 15: Procurements with inefficiencies at contract implementation**

No.	Subject of Procurement	Details
1.	Renovation of office block at Arivu Sub County Headquarters worth UGX 27,181,259 by Rightway Enterprises (U) Ltd	<ul style="list-style-type: none"> <li><b>Delay in commencement of contract execution</b> Whereas according to the special conditions of the contract GCC 21.1. Start date was to be one week from date of signing of the contract which was 10<sup>th</sup> October 2022, the start date was 10<sup>th</sup> November 2022 hence a delay of 22 working days</li> </ul>
2.	Construction of a kitchen shade at Opia Health Centre III under Vurra Sub County worth UGX 30,691,650 by Quks Enterprises	<ul style="list-style-type: none"> <li><b>Delay in commencement of contract execution</b> Whereas according to the special conditions of the contract GCC 21.1. Start date was to be one week from date of signing of the contract which was 10<sup>th</sup> October 2022, the start date was 10<sup>th</sup> November 2022 hence a delay of 22 working days.</li> <li><b>Delay to validate providers payment</b> Whereas the provider requested payment on 8<sup>th</sup> December 2022, the Engineer inspected site on 29<sup>th</sup> December 22, a delay of 14 working days.</li> </ul>

**Implication**

Delays result into commitment of more resources in terms of staff and time by the Entity to projects that ought to have been completed earlier and also affects the Governments performance in the delivery of services to the public.

**Management Response**

*This came about because of the delay of hand over of sites to the contractors by the engineering department and on validation of provider's payment some time is because of work load because of limited personnel in engineering department at certain periods.*

**Recommendation**

User Departments should ensure timely commencement of works and supervise contractors perform contracts in accordance with the terms and conditions specified in the contract in accordance with Regulation 52 (1) (b) of the PPDA (Contracts) Regulations, 2023.



### CHAPTER 3: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

This section will present the overall audit conclusion and the recommended action plan.

#### 3.1. Overall Audit Conclusion

The performance of Arua District Local Government for the Financial Year 2022/2023 was **moderately satisfactory** with overall weighted average risk rating of **50.3%**.

**Table 16: The risk rating is as follows:**

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

#### 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: Weighted score of Arua District Local Government**

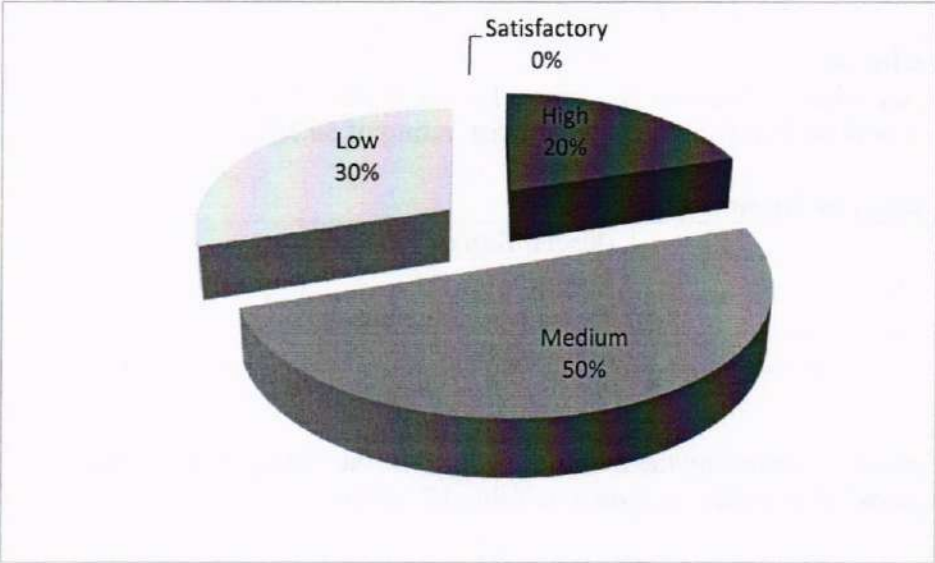
Risk category	No.	No. %	Value (UGX)	Value %	Weights	Total weighted Average	
						By No	By Value
High	2	20	57,060,757	8.1	0.6	12	4.9
Medium	5	50	572,173,236	81	0.3	15	24.3
Low	3	30	77,218,407	10.9	0.1	3	1.1
Satisfactory	0	0	0		0		
<b>Total</b>	<b>10</b>	<b>100</b>	<b>706,452,400</b>	<b>100.0</b>	<b>1</b>	<b>30</b>	<b>30.3</b>

$$\text{Weighted Average (By no.)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{30}{60} \times 100 = 50\%$$

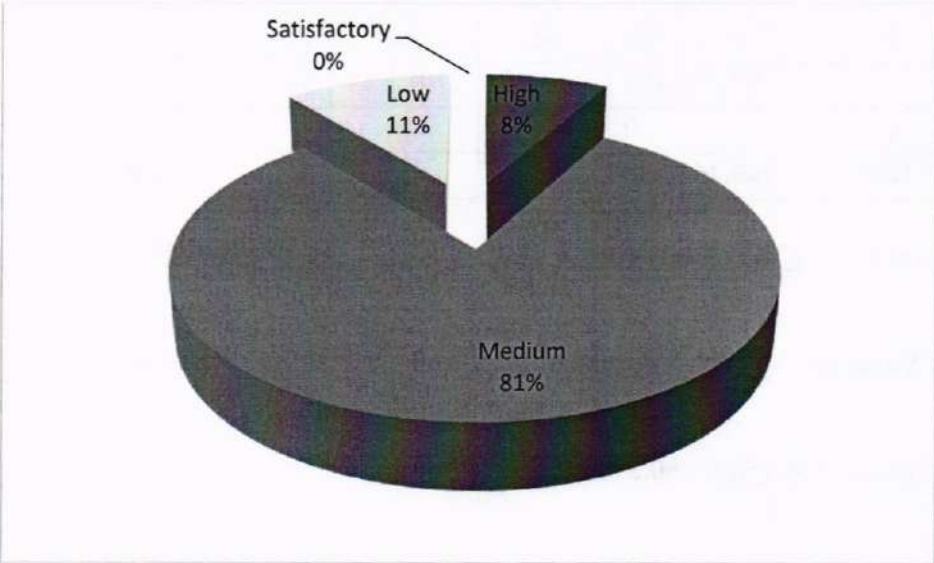
$$\text{Weighted Average (By Value)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{30.3}{60} \times 100 = 50.5\%$$

$$\text{Combined Weighted Average} = \frac{50+50.5}{2} = 50.3\%$$

**Figure 2: Risk Rating by Number**



**Figure 3: Risk Rating by Value**



### 3.2. Recommended Action Plan

Arua District Local Government should implement the following recommendations within the timeframe given in order to improve its performance in Procurement and Disposal.

**Table 18: Action Plan**

Origin	Recommended Action	Target Date
Accounting Officer	The Accounting Officer should cause the regular review of department procurement work plans and subsequently the entity procurement plan and update it in accordance with Section 58 (4) of the PPDA Act, 2003.	Immediately
	The Accounting Officer should ensure that the Entity prepares and submits quarterly reports with complete information in accordance with Regulation 15 (1) of the PPDA (PDEs) Regulations, 2023.	
	The Accounting Officer should where need arises, formally delegate authority to user departments to undertake micro procurements up to the maximum value specified in the guidelines or a lower limit prescribed by the Contracts Committee in accordance with Regulation 22 (2) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.	
	The Accounting Officer should ensure that in the subsequent financial years, the Entity prepares and submits quarterly reports on revenue collections and management that are not managed by the Entity.	
	The Accounting Officer should take corrective action and engage all stakeholders to develop strategies on implementation of all the Authority's recommendations in accordance with Section 9 (1) (a) of the PPDA Act, 2003.	
	The Accounting Officer should provide secure storage facilities for records of the Procurement and Disposal Unit in order to enable maintenance and archiving of procurement and disposal records in accordance with Section 41 (1) of the PPDA Act, 2003.	
	The Accounting Officer should task the works department and the Procurement and Disposal Unit to explain why the procurements above were undertaken without approval of the requisition forms by the Accounting Officer.	
	The Accounting Officer should ensure that the respective User Departments i.e. Health, Education and Water budget for investment costs as opposed to inclusion in the BOQs.	

Origin	Recommended Action	Target Date
	<p>The Accounting Officer should organize bidder conferences in order to obtain information on causes of limited participation by bidders in the bidding processes of the Entity and also increase bidder awareness.</p> <p>The Accounting Officer should send the Notice of Best Evaluated Bidder to all bidders who participate in a bidding process in accordance with Regulation 3 (4) of the PPDA (Contracts) Regulations, 2023.</p> <p>The Accounting Officer should ensure that the contract supervisors comprehensively report on the implementation of ESHS requirements in the progress reports. The Environment Officer should not sign on the payment certificates without inclusion and verification of adherence to ESHS requirements in the reports.</p> <p>The Accounting Officer should make the outstanding payment of UGX 10,217,127 to the contractor so as to meet the Entity's contractual obligations.</p>	
Contracts Committee	The Contracts Committee should scrutinize all sections of the bidding documents for completeness and appropriateness before approving them for issue in accordance with Section 28 (1) (e) of the PPDA Act, 2003.	Immediately
Evaluation Committee	<p>Evaluation Committee members should adhere to the evaluation criteria set out in the solicitation document during bid evaluation in accordance with Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023.</p> <p>Where a bid is not substantially compliant and responsive to the bid documents, it should be rejected by the Entity in accordance with Regulation 19 (4) of the PPDA (Evaluation) Regulations, 2023.</p> <p>The Evaluation Committee members should all sign minutes of all meetings to confirm that the minutes are accurate and complete in accordance with Regulation 4 (11) of the PPDA (Evaluation) Regulations, 2023.</p>	Immediately
Procurement and Disposal Unit	The Procurement and Disposal Unit ensure that the contents of procurement plans are in accordance with Regulation 6 of the PPDA (Procurement Planning) Regulations, 2023.	Immediately

Origin	Recommended Action	Target Date
	<p>The Procurement and Disposal Unit to prepare monthly summary reports that include all awards made during that month and submit a report to the Authority in accordance with Regulation 15 (1) of the PPDA (PDEs) Regulations, 2023.</p> <p>The Head Procurement and Disposal Unit should submit to the Authority monthly procurement and disposal reports and performance data of all procurement transactions including micro procurements undertaken by the Entity not later than the fifteenth day of the following month in accordance with Regulation 15 (1) of the PPDA (PDEs) Regulations, 2023.</p> <p>The Procurement and Disposal Unit should ensure timely submissions of documents to the Contracts Committee for approval to promote efficiency in public procurement in accordance with Section 48 of the PPDA Act, 2003.</p> <p>The Head Procurement and Disposal Unit should use the appropriate bidding document issued by the Authority for each procurement requirement prior to approval by the Contracts Committee and issuance in accordance with Regulation 33 (1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2023.</p> <p>The Procurement and Disposal Unit should require bidders to include their official email addresses in their bids to enable electronic communication of the Notice of Best Evaluated Bidder.</p>	
	<p>The Head of Procurement and Disposal Unit should ensure that the bidding documents issued are from the authorized standard bidding document issued in September 2020 which incorporates ESHS requirements such as the environmental and social management plan and Environmental and Social performance security in the contract terms and conditions in accordance with Section 61A of the PPDA Act, 2003.</p>	
User Department	<p>User departments should when requisitioning submit clear procurement requirements of the works, services or supplies that are required and the estimated value in accordance with Regulation 3 (2) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2023</p> <p>The District Engineer should ensure that when coming up with the BOQs for works procurements, issues under ESHS are broken down and catered for in the BOQs. The District Environment</p>	Immediately

Origin	Recommended Action	Target Date
	Officers and the District Community Development Officer should be involved in the planning, creation of BOQs and contract monitoring to take care of the environment and safeguard requirements.	
	The Contract Supervisors should work hand in hand with the Community Development Officers and Labour officers to ensure enforcement of social and health safeguards during contract implementation.	

**APPENDICIES**

**Appendix I: Arua District Local Government Compliance Audit Sample FY 2022/2023**

No.	Procurement Reference Number	Subject of Procurement	Method of Procurement	Name of Provider/Contractor	Total Contract Value (UGX)	Risk Rating
1		Mechanized maintenance of Adraka Odrua road under force Account		Works Department	40,760,000	Low
2	Arua810/Disposal/22-23/00001	Disposal of Toyota Land Cruiser Motor Vehicle – Lot 29	Public Bidding	Olema Charbel	17,000,000	Low
3	Arua810/Supls/22-23/00004	Supply of tyres, tubes and batteries for motor vehicles and motorcycles.	Open Bidding	Multiple providers	90,000,000	Medium
4	Arua810/Wrks/22-23/00005	Construction of a semi-detached staff house at Ajia Health Centre III under DHO	Open Bidding	Link Investments Ltd	117,623,898	Medium
5	Arua810/Wrks/22-23/00001	Construction of a 4 classroom block with office at Okavu Primary School under Education Department	Open Bidding	Jephtar and Sons Construction Ltd	199,962,688	Medium
6	Arua810/Wrks/22-23/00013	Siting, drilling, casting and installation of 5 boreholes under Water Department – Lot 1	Open Bidding	Icon Projects Ltd	133,895,000	Medium
7	Arua810/Wrks/22-23/00002	Construction of a 5 stance vip latrine at Ezuku Primary School under Education	Selective Bidding	Home Way Traders	29,879,498	High
8	Arua810/Wrks/22-23/00007	Construction of a kitchen shade at Opia Health Centre III under Vurra Sub County	Selective Bidding	Quks Enterprises	30,691,650	Medium
9	Arua810/Wrks/22-23/00017	Renovation of office block at Arivu Sub County Headquarters	Selective Bidding	Rightway Enterprises (U) Ltd	27,181,259	High
10	Arua810/Supls/22-23/00006	Supply and installation of assorted materials for micro irrigation demonstration at Ejako Village, Arivu S/C under Production Department	Selective Bidding	Akvo International Ltd	19,458,407	Low
<b>Total</b>					<b>706,452,400</b>	

**Appendix II: Risk Rating Criteria**

<b>RISK</b>	<b>DESCRIPTION</b>	<b>AREA</b>	<b>IMPLICATION</b>
<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 conduct evaluation.	This implies financial loss caused by awarding contracts at higher prices or shoddy work caused by failure to recommend award to a responsive bidder.
		<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	<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	This implies lack of efficiency, standardization and avoiding competition.

RISK	DESCRIPTION	AREA	IMPLICATION
	management framework to ensure a formal and effective system of management controls is put in place. Such	issue and receipts of bids, usage of non-pre-qualified firms and splitting procurement requirements.	
	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>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 Supervisors, failure to seek the Solicitor General’s approval for contracts above UGX. 200 million and lack of notices of Best Evaluated Bidders.	This leads to unjustified contract amendment and variations which lead to unjustified delayed contract completion and lack of value for money. Bidders are not given the right of appeal.
		Failure by the Entity to incorporate in the solicitation document aspects of gender, social inclusion, environment, health and safety. Aspects of gender, social inclusion, environment, health and safety not covered by the contractor during contract implementation.	
<b>LOW</b>	Procurements with weaknesses where resolution within the normal management framework is considered desirable to improve efficiency or to ensure that	<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.

RISK	DESCRIPTION	AREA	IMPLICATION
	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.		

**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.

### Appendix III: Case by Case Findings

No.	Subject of procurement	Exceptions
1.	Mechanized maintenance of Adraka Odrua road under force Account worth UGX 40,760,000 by Works Department	<ul style="list-style-type: none"> <li>• The following requisition forms were not approved by Accounting officer in the execution of the contract               <ol style="list-style-type: none"> <li>i. Fuel and lubricants-9,504,000</li> <li>ii. 600mm dia Rfd concrete culverts-1,120,000</li> <li>iii. Grader blades and shear pins-1,826,640</li> </ol> </li> </ul>
2.	Supply of tyres, tubes and batteries for motor vehicles and motorcycles worth UGX 90,000,000 by Multiple providers	<ul style="list-style-type: none"> <li>• No bidding document on file</li> </ul>
3.	Construction of a semi-detached staff house at Ajia Health Centre III under DHO worth UGX 117,623,898 by Link Investments Ltd	<ul style="list-style-type: none"> <li>• <b>Delay by AO to approve form 1</b> Whereas the HOD approved on 1<sup>st</sup> July 2022, the AO approved on 14<sup>th</sup> July 2022</li> <li>• <b>Delay by PDU to submit Form 2 to CC for approval</b> Whereas AO approved the procurement on 11<sup>th</sup> July 2022, the PDU submitted form 2 approving method, EC (Eng Tiyo William Odaa, Afimani Simon, Dramadri David, wakabi Erisa, Drileba Paul), contract type etc on 9<sup>th</sup> August 2022 a delay of 25 working days.</li> <li>• <b>Irregularly adding 8% Technical supervision and monitoring</b> The Engineer irregularly added UGX 7,468,184 for technical supervision and monitoring.</li> </ul>
4.	Construction of a 4 classroom block with office at Okavu Primary School under Education Department worth UGX 199,962,688 by Jephtar and Sons Construction Ltd	<ul style="list-style-type: none"> <li>• <b>Delay by PDU to submit Form 2 to CC for approval</b> Whereas AO approved the procurement on 11<sup>th</sup> July 2022, the PDU submitted form 2 approving method, EC (Eng Tiyo William Odaa, Afimani Simon, Dramadri David, wakabi Erisa, Drileba Paul), contract type etc on 9<sup>th</sup> August 2022 a delay of 25 working days.</li> </ul>
5.	Siting, drilling, casting and installation of 5 boreholes under Water Department – Lot 1 worth UGX 133,895,000 by Icon Projects Ltd	<ul style="list-style-type: none"> <li>• <b>Irregularly adding contract management fees</b> The Engineer irregularly added 3,780,000UGX for contract management fees.</li> </ul>
6.	Construction of a 5 stance vip latrine at Ezuku Primary School under Education worth UGX 29,879,498 by Home Way Traders	<ul style="list-style-type: none"> <li>• <b>Delay by PDU to submit Form 2 to CC for approval</b> Whereas AO approved the procurement on 11<sup>th</sup> July 2022, the PDU submitted form 2 approving method, EC (Eng Tiyo William Odaa, Afimani Simon, Dramadri David, wakabi Erisa, Drileba Paul), contract type etc on 9<sup>th</sup> August 2022 a delay of 25 working days.</li> <li>• <b>Inadequate bidding document</b> The bidding document lacked relevant sections for example the BOQs, technical requirements etc however during evaluation the EC evaluated filled activity schedule/BOQ ; Major items of Construction Equipment with documentary evidence of ownership .or lease/hire agreements or listed relevant equipments; Personnel Capacity: qualification and experience of key personnel i.e project manager, site engineer and other technical staff; Financial Capacity: Submission of copies of recent three months bank statements or recent two years audited books of accounts</li> </ul>

No.	Subject of procurement	Exceptions
		<p>as evidence of access to financial resources; Experience: Required experience in works of similar nature and volume as a prime contractor over the last two years</p> <ul style="list-style-type: none"> <li>• <b>Issues of ESHS were not articulated in the bidding document.</b> It just stated health, safety and welfare of work people.</li> <li>• <b>Issued wrong SBD</b> The Entity issued out the outdated SBD for works instead of the one approved and recommended by the Authority in September 2019.</li> <li>• 3% Technical supervision worth UGX 740,814 added on to the BOQs which is irregular.</li> <li>• <b>Irregular passing of a bidder</b> Whereas the entity stated bid validity as 90 working days, the BEB stated 90 days from date of submission.</li> <li>• No evidence of issuing the NOBEB to bidders who failed</li> <li>• No contract management plan and report on file</li> </ul>
7.	Construction of a kitchen shade at Opia Health Centre III under Vurra Sub County worth UGX 30,691,650 by Quks Enterprises	<ul style="list-style-type: none"> <li>• <b>Wrong days, the BEB stated 90 days from date of submission.</b></li> <li>• No evidence of issuing the NOBEB to bidders who failed</li> <li>• No contract management records</li> <li>• <b>Delayed to start implementation of the contract</b> Whereas according to the special conditions of the contract GCC 21.1. Start date was to be one week from date of signing of the contract which was 10<sup>th</sup> Oct 2022 however the start date was 10<sup>th</sup> November 2022 a delay of 16 working days.</li> <li>• <b>Delay to validate providers payment</b> Whereas the provider requested payment on 8<sup>th</sup> December 2022, the Engineer inspected site on 29<sup>th</sup> December 22, a delay of</li> </ul>
8.	Renovation of office block at Arivu Sub County Headquarters worth UGX 27,181,259 by Rightway Enterprises (U) Ltd	<ul style="list-style-type: none"> <li>• <b>Delay by PDU to submit Form 2 to CC for approval</b> Whereas AO approved the procurement on 4<sup>th</sup> July 2022, the PDU submitted form 2 approving method, EC (Eng Tiyo William Odaa, Afimani Simon, Dramadri David, wakabi Erisa, Drileba Paul), contract type etc on 19<sup>th</sup> September 2022 a delay of 43 working days.</li> <li>• <b>Inadequate bidding document</b> The bidding document lacked relevant sections for example the BOQs, technical requirements etc however during evaluation the EC evaluated filled activity schedule/BOQ; Major items of Construction Equipment with documentary evidence of ownership .or lease/hire agreements or listed relevant equipments; Personnel Capacity: qualification and experience of key personnel i.e project manager, site engineer and other technical staff; Financial Capacity: Submission of copies of recent three months bank statements or recent two years audited books of accounts as evidence of access to financial resources; Experience: Required experience in works of similar nature and volume as a prime contractor over the last two years</li> <li>• <b>Issues of ESHS were not articulated in the bidding document.</b></li> </ul>

No.	Subject of procurement	Exceptions
		<p>It just stated health, safety and welfare of work people,</p> <ul style="list-style-type: none"> <li>• <b>Issued wrong SBD</b> The Entity issued out the outdated SBD for works instead of the one approved and recommended by the Authority in September 2019.</li> <li>• 3% Technical supervision worth UGX 760,950 added on to the BOQs which is irregular.</li> <li>• No evidence of issuing the NOBEB to bidders who failed</li> <li>• No contract management records</li> <li>• <b>Delayed to start implementation of the contract</b> Whereas according to the special conditions of the contract GCC 21.1. Start date was to be one week from date of signing of the contract which was 10<sup>th</sup> Oct 2022 however the start date was 10th November 2022 a delay of 16 working days.</li> </ul>
9.	Supply and installation of assorted materials for micro irrigation demonstration at Ejako Village, Arivu S/C under Production Department worth UGX 19,458,407 by Akvo International Ltd	<ul style="list-style-type: none"> <li>• <b>Delay by HOD to approve initiation</b> Whereas the UD – Onziga Elia initiated on 19<sup>th</sup> December , the HOD approved on 12<sup>th</sup> Jan 2023</li> <li>• <b>Delay by PDU to submit Form 2 to CC for approval</b> Whereas AO approved the procurement on 12<sup>th</sup> January 2023, the PDU submitted form 2 approving method, EC Onziga Elia, Afimani Simon, Dramadri David, wakabi Erisa, Nakimuli Milly), contract type etc on 7<sup>th</sup> February 2023 a delay of 17 working days.</li> <li>• <b>Inadequate bidding document</b> The bidding document lacked relevant sections for example the specifications and BOQs for the installation</li> <li>• <b>Inadequate bidding document</b> The bidding document lacked relevant sections for example the BOQs, technical requirements etc however during evaluation the EC evaluated filled activity schedule/BOQ ; Personnel Capacity: qualification and experience of key personnel i.e project manager, site engineer and other technical staff; Financial Capacity: Submission of copies of recent three months bank statements or recent two years audited books of accounts as evidence of access to financial resources; Experience: Required experience in works of similar nature and volume as a prime contractor over the last two years</li> <li>• <b>Low bidder participation</b> Entity invited only 2 bidders</li> <li>• No evidence of issuing the NOBEB to bidders who failed</li> <li>• Partial payment/ Incomplete payment Entity paid 9,241,280 on 26<sup>th</sup> June 2023</li> </ul>

**Appendix IV: List of staff in the Procurement and Disposal Unit, Contracts Committee and User Departments**

**List of persons in the Procurement and Disposal Unit**

Name	Job Title	Academic Qualification	Procurement Certification	Years of Experience
Wakabi Erisa	SPO	Postgraduate Diploma in Procurement and Supply Chain Management, Bachelor of Business Administration in Purchasing and Supplies Management, A level and O level	CIPS Level 4 and Level 5	6

**List of the Contracts Committee members**

No	Name	Job Title	Position on Contracts Committee	Appointment Date by PS/ST	Date of Expiry
1.	Michael Dunston Okao	District Lands Officer	Chairperson	18 <sup>th</sup> October 2021	18 <sup>th</sup> October 2024
2.	Henry Wadri	Ag. District Education Officer	Member	7 <sup>th</sup> December 2022	7 <sup>th</sup> December 2025
3.	Dr. Alan Harogha	Medical Officer	Member	7 <sup>th</sup> December 2022	7 <sup>th</sup> December 2025
4.	Monica Likaru	Senior Human Resource Officer	Member	7 <sup>th</sup> December 2022	7 <sup>th</sup> December 2025
5.	Jimmy Alli	Senior Assistant Secretary	Member	30 <sup>th</sup> January 2023	30 <sup>th</sup> January 2026

**List of User Departments**

No	User Department	Head of Department	Job Title
1.	Administration	Nicholas Ogwang	Chief Administrative Officer
2.	Production and Marketing	Dr. Toa Gordon Victor	District Production Coordinator
3.	Natural Resources	Andiandu Joackim	Senior Environment Officer
4.	Works and Engineering	Eng. Tiyo William Odaa	Ag. District Engineer
5.	Finance	Agumaniyo Roy	Chief Finance Officer
6.	Education	Wadri Henry	Ag. District Education Officer
7.	Health	Drileba Paul Bishop	Ag. District Health Officer
8.	Planning	Adule Kefa	Senior Planner
9.	Community Based Services	Endraa Edward	Ag. District Community Development Officer
10.	Statutory	Amayo Wilfred	Clerk to Council
11.	Water and Sanitation	Odongo Patrick	Ag. District Water Officer