



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

**PROCUREMENT AND DISPOSAL AUDIT REPORT FOR  
FINANCIAL YEAR 2019/20**

**BULAMBULI DISTRICT LOCAL GOVERNMENT**

**APRIL 2021**

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## ACRONYMS

AO	Accounting Officer
CC	Contracts Committee
EC	Evaluation Committee
FY	Financial Year
GPP	Government Procurement Portal
LPO	Local Purchase Order
BEB	Best Evaluated Bidder
PDE	Procuring and Disposing Entity
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority

## EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority carried out the procurement and disposal audit of Bulambuli District Local Government that covered a representative sample of twenty (20) procurement transactions under the Financial Year 2019/20.

The overall objective of the procurement and disposal audit was to assess and establish the degree of compliance of Bulambuli 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.

From the findings of the procurement audit exercise, the performance of Bulambuli District Local Government for the Financial Year 2019/20 was **Satisfactory** with overall weighted average risk rating of **36%** as detailed in chapter 3 of the report.

The above performance could be attributed to the following exceptions that were noted:

1. The statements of requirements issued to bidders were not specific on the requirements and in some instances there were no specifications issued in three (3) procurement transactions worth UGX 212,105,176. This may result into submission of non-responsive bids, cause challenges during evaluation and contract implementation, deter competition and may also lead to contracting of incompetent providers.
2. The Entity did not conduct post qualification evaluation to assess the capability and resources of the providers to effectively carry out the contract in two procurement transactions worth UGX 180,155,176 contrary to the requirements in the solicitation document.
3. Six procurement transactions worth UGX 197,146,300 were executed outside the Entity's approved procurement plan contrary to Section 26 (1) (bb) of the PPDA Act, 2003 which may lead to creation of domestic arrears and encroaching on resources for already planned procurements.
4. The Entity failed to obtain adequate competition in eleven (11) procurement transactions worth UGX 287,438,859 with an average response rate of one bidder per procurement. This was contrary to Section 46 of the PPDA Act, 2003 that requires the Entity to conduct procurements in a manner that maximizes competition and achieves value for money.
5. Thirteen (13) procurements were executed outside the indicative timelines provided by the Authority which provide 71 working days and 55 working days for procurements under open bidding and selective bidding respectively. This led to delayed service delivery.
6. The best evaluated bidders in two procurement transactions worth UGX 180,155,176, failed to submit performance securities in accordance with the General Conditions of Contract (GCC) which stated that a performance security would be required and as such the Entity was not protected in the event of nonperformance of the contract as envisaged by Regulation 102 of the Local Governments (PPDA) Regulations 2006.
7. Failure to use a competitive procurement method to procure inputs in the procurement for installation of an irrigation demonstration in Bumambatye estimated at UGX 150,000,000 conducted using the Force Account Mechanism. The inputs including novella tomatoes seeds, Gloria F cabbage, watermelon seeds, spray pumps, cypermethathine, were purchased directly by the production department without a procurement process.

## **Recommendations**

Bulambuli District Local Government should implement the following recommendations in order to improve the Entity performance:

1. The Head Procurement and Disposal Unit should ensure that the solicitation documents prepared, define the requirements precisely and in a manner that leaves no doubt or assumption by a bidder in regard to the requirements of the Entity and have the most appropriate evaluation methodology and criteria in accordance with Regulations 48(2) & 48(4) of the Local Governments (PPDA) Regulations.
2. The Accounting Officer should task the Head Procurement and Disposal Unit to ensure that post qualification evaluation is conducted where it is a requirement in accordance with Regulation 82 of the Local Governments (PPDA) Regulations 2006.
3. The Accounting Officer and Management should regularly carry out a review of the implementation of the procurement plan and update the procurement plan to include requirements that were not anticipated at the beginning of the Financial Year in accordance with Section 58 (4) of the PPDA Act, 2003.
4. The Head Procurement and Disposal Unit should ensure that all bidders shortlisted for a particular procurement are formally invited in accordance with Regulation 66 (1) of the Local Government (Public Procurement and Disposal of Public Assets) Regulations, 2006 and evidence of invitation recorded in accordance with Regulation 66 (4) of the LG (PPDA) Regulations, 2006.
5. The Accounting Officer should ensure that procurements are undertaken in a manner that enhances efficiency as required by Section 43 of the PPDA Act 2003.
6. The Accounting Officer should ensure that all conditions for contract effectiveness are met promptly upon signing by providers of the contract and where the bidder fails or refuses to furnish a performance security within 28 working days of contract signature, the Entity should proceed to award the contract to the next Best Evaluated Bidder as required by Regulation 89 (2) of the Local Governments (PPDA) Regulations, 2006.
7. The Accounting Officer and the Heads of User Departments should ensure that the inputs to be used under the Force Account mechanism are procured using a competitive procurement method in accordance with the PPDA (Force Account Mechanism) Regulations 2014.

Bulambuli District local Government should implement the recommended action plan on **page 23**

## CHAPTER 1: INTRODUCTION

### 1.1 Background

The Public Procurement and Disposal of Public Assets Authority carried out the procurement and disposal audit of Bulambuli District Local Government that covered a representative sample of twenty (20) procurement transactions under the Financial Year 2019/20. The audit involved a review of procurement structures, procurement and asset disposal processes, as well as contract performance following the provisions of the Public Procurement and Disposal of Assets Act 2003 and Local Governments (PPDA) Regulations 2006.

### 1.2 Main Audit Objectives

The overall objective of the procurement and disposal audit was to assess and establish the degree of compliance of Bulambuli District Local Government's procurement system and processes with the provisions of the PPDA Act 2003 and Regulations 2006 and assess the level of procurement performance over the audit period.

### 1.3 The specific objectives were:

1. To establish the level of compliance by the PDE with the general provisions of the PPDA Act 2003 and Local Governments (PPDA) Regulations, 2006;
2. To establish the level of compliance with the PPDA Act, 2003 and Local Governments (PPDA) Regulations, 2006 in the conduct of procurement and disposal activities; and
3. To assess the level of efficiency and effectiveness in contract implementation.

### 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 representative sample of twenty (20) procurement transactions under the Financial Year 2019/20. The list of sampled transactions is contained in **Annex 1**.

The distribution of the transaction population and sample is in Table 1.

**Table 1: Distribution of the transaction population and sample**

Population			Sample		Percentages	
Method	Number	Value	Number	Value	% Number	% Value
Open National Bidding	7	724,995,035	7	724,995,035	100	100
Selective Bidding	68	1,028,296,364	13	373,638,859	19	36
<b>Total</b>	<b>75</b>	<b>1,753,291,399</b>	<b>20</b>	<b>1,098,633,894</b>	<b>62</b>	<b>27</b>

### 1.5 Overall structure of the Entity

The key players in the procurement structure at Bulambuli District Local Government include the Chief Administrative Officer as Accounting Officer, the Contracts Committee (CC), the Procurement and Disposal Unit (PDU) and the User Departments.

#### i. Accounting Officer

Section 26 of the PPDA Act 2003 gives the Accounting Officer the overall responsibility for the successful execution of procurement, disposal and contract management in the Procuring and Disposing Entity. The Chief Administrative Officer Mr. Chelangat Andrew Milton Kamalingin was designated as the Accounting Officer and was the Head of the Entity during the Financial Year 2019-2020.

#### ii. Contracts Committee

The PS/ST of Ministry of Finance, Planning and Economic Development approved the following members of the Contracts Committee who also acted during the period under review:

**Table 2: Contracts Committee membership**

No	Name	Position on the committee	Job Title	Date of appointment
1.	Madoyi Nabudere Micheal	Chairperson	District Water Officer	10 <sup>th</sup> August 2020
2.	Natega Vicent	Member	Senior Environmental Health Officer	10 <sup>th</sup> August 2020
3.	Wonamungu Benedict	Member	Sports Officer	10 <sup>th</sup> August 2020
4.	Nabwire Damalie	Member	Senior Probation and Welfare Officer	10 <sup>th</sup> August 2020
5.	Kakai Sandra	Member	Planner	10 <sup>th</sup> August 2020

#### iii. Procurement and Disposal Unit

According to Section 31 (a) of the PPDA Act, 2003, all procurement or disposal activities of the procuring and disposing entity except adjudication and the award of contracts are to be managed by the Procurement and Disposal Unit. The composition of the Procurement and Disposal Unit during the financial year under review was as follows:

**Table 3: Composition of the Procurement and Disposal Unit**

No	Name	Job Title	Academic Qualifications/Procurement Certification	Date Of Appointment To Current Position
1.	Nangai Zemulani	Senior Procurement Officer	Bachelor Of Commerce / Post Graduate Diploma In Procurement	09 <sup>th</sup> January 2019

No	Name	Job Title	Academic Qualifications/Procurement Certification	Date Of Appointment To Current Position
2.	Womakuyu Job Fred	Procurement Officer	Bachelors Of Procurement And Supply Chain Management	09 <sup>th</sup> January 2019

### 1.6 Audit Methodology

The auditors examined records and documents for each sampled procurement transaction and/or disposal and obtained the relevant evidence to derive audit conclusions. This involved a review of the Entity's procurement/disposal planning, initiation, bidding, evaluation, contract placement and processes. At the end of the document review, a physical verification was undertaken to ascertain the level of contractual delivery and fit for purpose.

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

A debrief meeting to clear all pending issues that arose during the audit was held with the Entity management and staff on **18<sup>th</sup> November 2020** before the auditors could embark on preparation of the management letter. The auditors prepared the management letter, which was sent to the Entity on **12<sup>th</sup> January 2021** with a request to submit a management response by **10<sup>th</sup> February 2021**, which was submitted on **10<sup>th</sup> February 2021**. The exit meeting was held on **10<sup>th</sup> February 2021** at PPDA Eastern Regional Offices.

On completion of data collection and before writing the report, the audit manager reviewed the working papers for completeness. The working papers contain detailed chronology of findings on each of the sampled transactions. The audit report presents the key findings and conclusions arising from the audit.

## CHAPTER 2: AUDIT FINDINGS

### 2.1 To establish the level of compliance by the PDE with the general provisions of the PPDA Act, 2003 and Regulations, 2006

#### 2.1.1 Failure to implement 50% of the previous audit recommendations

The Authority noted that the Entity had been issued its previous audit report for the Financial Year 2013-2014 in June 2015. Out of ten (10) recommendations made, two (2) recommendations representing 20% were not implemented, three (3) representing 30% were partially implemented and five (5) representing 50% were implemented as detailed in the table below:

**Table 4: Implementation of previous audit recommendations**

No	Recommendations	Status
1.	The Procurement and Disposal Unit should ensure that a consolidated procurement plan is prepared to facilitate orderly execution of annual procurement activities in accordance with Regulations 62 and 63 of the LG (PPDA) Regulations 2006.	Implemented
2.	The Accounting Officer should ensure timely approval of procurement requisitions in accordance with Section 48 of the PPDA Act 2003.	Implemented
3.	The Head Procurement and Disposal Unit should aggregate procurements and use the open bidding method.	Not Implemented
4.	The Accounting Officer should ensure that all procurements are conducted in a fair, transparent and competitive manner in accordance with Sections 45 and 46 of the PPDA Act 2003.	Partially Implemented
5.	The Head Procurement and Disposal Unit should ensure that the Contracts Committee is represented at receipt and opening of bids	Implemented
6.	The Accounting Officer should ensure efficiency in the procurement process in the Entity in accordance with Section 48 of the PPDA Act 2003.	Partially Implemented
7.	The Head, Procurement and Disposal Unit should ensure that all bids are evaluated immediately after receipt of bids.	Implemented
8.	The Accounting Officer should ensure that all procurements conducted in the Entity are reported to PPDA	Implemented
9.	The Accounting Officer should ensure that all obsolete items are disposed off	Not Implemented
10.	The Accounting Officer should ensure that all audit recommendations are implemented by the Entity.	Partially Implemented

#### **Implication**

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

#### **Recommendation**

The Accounting Officer should ensure that a strong mechanism is put in place to implement recommendations made by the Authority so as to improve the Entity's performance.

### **Management Response**

The management has implemented at least 70% of the previous audit recommendations, however, management shall ensure that all the audit recommendations are fully implemented.

#### **2.1.2 Inadequate staffing of the User Departments**

The Audit revealed that the Entity did not have a substantive District Educational Officer, District Planner and District Engineer. The staffing levels in these departments were therefore below what is required to ensure efficiency and effectiveness in their operations. Note that in accordance with Section 34 of the PPDA Act, 2003, the User Departments play a significant role in drafting technical specifications, conducting technical evaluations and ensuring effective contract management, all this would therefore be hampered if the User Departments are not adequately staffed.

### **Implication**

This may affect the efficiency and effectiveness of the procurement function since the User Departments play a significant role in ensuring success in the procurement function of the Entity.

### **Recommendation**

The Accounting Officer is advised to ensure that all Departments in the Entity are fully staffed in line with Section 26 of the PPDA Act, 2003.

### **Management Response**

Management has noted and shall ensure that staffing levels are improved as per the available wage.

## **2.2 Establish the level of compliance with the PPDA Act, 2003 in the conduct of procurement and disposal activities**

### **2.2.1 Issuance of inadequate and unclear statements of requirements**

In three (3) procurements worth UGX 212,105,176, the Authority noted that the statements of requirements issued to bidders were not specific on the requirements and in some instances there were no specifications issued. This was due to failure by the Entity to include personnel with technical competence at the bid preparation stage. Examples are detailed in the table below:

**Table 5: Procurements with inadequate statements of requirements**

<b>No.</b>	<b>Subject of Procurement</b>	<b>Contract Value (UGX)</b>	<b>Issues noted</b>
1.	Drilling of seven boreholes	104,855,040	Unclear requirements, bidders were required to provide for environmental protection but the specifics such as tree type were not indicated.
2.	Renovation of Bukhalu HC III	31,950,000	Whereas the bidding document provided for Environment, Health and Safety and Gender Equity and Social Inclusion, bidders were not required to quote for these items which rendered them redundant.

No.	Subject of Procurement	Contract Value (UGX)	Issues noted
3.	Construction of a two classroom block at Buwasyeba	75,300,136	Item 6.04 in the BOQs required bidders to quote for padlocks but the Entity did not specify the size and level of strength of the padlocks required.
<b>Total</b>		<b>212,105,176</b>	

### Implication

Inadequate solicitation documents mislead providers which results into submission of non-responsive bids, cause challenges during evaluation and contract implementation, deter competition and may also lead to contracting of incompetent providers.

### Recommendations

- The Head Procurement and Disposal Unit should ensure that the solicitation documents prepared, define the requirements precisely and in a manner that leaves no doubt or assumption by a bidder in regard to the requirements of the Entity and have the most appropriate evaluation methodology and criteria in accordance with Regulations 48(2) & 48(4) of the Local Governments (PPDA) Regulations.
- The Contracts Committee should ensure that the bidding documents are scrutinized for quality before approval.

### Management Response

Management has noted the query and shall ensure that PDU & User departments specifies the specifics in the statement of requirements.

#### 2.2.2 Procurement plan implementation rate

The following table summarizes information about the procurement plan, budget, and utilization of funds. The procurement plan implementation rate was 81% implying that procurements amounting to UGX 424,359,188 (19%) had not been implemented.

**Table 6: Procurement Plan Implementation Rate**

Analysis of procurement spend	
Total procurement plan value inclusive of VAT (UGX)	2,177,650,587
Total procurement spend value inclusive of VAT (UGX)	1,753,291,399
Procurement plan implementation rate (%)	81
Implementation variance (UGX)	424,359,188

The Authority further noted that the following procurements worth UGX **197,146,300** were conducted outside the Entity's approved procurement plan contrary to Section 26 (1) (bb) of the PPDA Act, 2003.

**Table 7: Procurements not on the Entity's procurement plan**

No.	Procurement Subject	Method	Contract Value (UGX)
1.	Supply of irrigation equipment for Bunambutye resettlement	Selective National Bidding	29,800,000

No.	Procurement Subject	Method	Contract Value (UGX)
2.	Supply of irrigation equipment	Selective National Bidding	29,600,300
3.	Supply of irrigation equipment (assorted fittings and accessories, thread tape band HDPE Pipes)	Selective National Bidding	57,200,000
4.	Supply of Irrigation Equipment (Drip Irrigation kit and Assorted pipe fittings)	Selective National Bidding	29,646,000
5	Supply of irrigation (drip irrigation system assorted fittings and accessories)	Selective National Bidding	29,300,000
6	Supply of demonstration materials for crop sector	Selective National Bidding	21,600,000
<b>Total</b>			<b>197,146,300</b>

### Implication

Conducting procurements outside the plan may lead to creation of domestic arrears and encroaching on resources for already planned procurements.

### Recommendations

- The Accounting Officer and Management should regularly carry out a review of the implementation of the procurement plan and update the procurement plan in accordance with Section 58 (4) of the PPDA Act, 2003 to ensure improved performance.

### Management Response

- These were the procurements of emergency nature under the contingency Fund received from the Office of the Prime Minister to support the resettlement of mudslide victims from Bududa to Bulambuli District.
- However, management has noted the query and shall ensure that the procurement plan is regularly updated.

#### 2.2.3 Low bidder participation

The Entity failed to obtain adequate competition in eleven (11) procurements worth UGX 287,438,859, contrary to Section 46 of the PPDA Act, 2003 that requires the Entity to conduct procurements in a manner that maximizes competition and achieves value for money. The procurements are listed in the table below:

**Table 8: Procurements with low bidder participation**

No.	Subject of Procurement	Contract Value (UGX)	Number of bids received
1.	Supply of irrigation equipment for Bunambutye resettlement	29,800,000	1
2.	Supply of maize seeds	23,040,000	1
3.	Renovation of Bukhalu HC III	31,950,000	1
4.	Supply of one motor cycle to the district	17,023,559	1
5.	Supply of irrigation equipment (drip irrigation Equipment)	29,646,000	1

6.	Supply of two hydraulic pumps	11,150,000	1
7.	Supply of irrigation equipment (assorted fittings and accessories, thread tape band HDPE Pipes	29,600,300	1
8.	Supply of demonstration materials for crop sector	21,600,000	1
9.	Supply of irrigation (drip irrigation system assorted fitting)	29,300,000	2
10.	Construction of dam lined fish pond in Muyembe sub county	49,950,000	1
11.	Installation of windows and doors on the Sub County headquarters	14,379,000	2
<b>Total</b>		<b>287,438,859</b>	

### Implications

- This could be a sign of bidder collusion, lack of information to bidders and subjective award of tenders.
- Possible loss of confidence by bidders in the procurement processes of the Entity thus failure to obtain competitive offers.

### Recommendations

- The Head Procurement and Disposal Unit should ensure that all bidders shortlisted for a particular procurement are formally invited in accordance with Regulation 66 (1) of the Local Government (Public Procurement and Disposal of Public Assets) Regulations, 2006 and evidence of invitation recorded in accordance with Regulation 66 (4) of the LG (PPDA) Regulations, 2006.
- The Entity should increase the number of shortlisted bidders to more than a minimum of three in order to attain maximum competition.
- The Head Procurement and Disposal Unit should aggregate procurements and use the open bidding method which may attracts more firms to participate in the bidding process to avoid collusion.

### Management Response

Management has noted that all shortlisted bidders were informed but the response was low. However, the shortlist and invitations shall be increased to more than three as recommended or aggregate and use open bidding method.

#### 2.2.4 Failure to conduct post qualification

The Authority noted that much as the evaluation criteria contained in the solicitation documents issued to bidders in the following procurement transactions worth UGX 180,155,176, provided for a post qualification evaluation to assess whether the best evaluated bidders had the capability and resources to effectively carry out the contract, there was no evidence on file to confirm that the Entity conducted the post qualification on the Best Evaluated Bidders as required.

The Authority noted during an interview held with the Head Procurement and Disposal Unit that this was occasioned by a lack of funds to conduct the post qualification.

**Table 9: Procurements for which post qualification was not conducted**

No	Subject of Procurement	Contract	Amount
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		<b>(UGX)</b>
1.	Drilling of seven boreholes	104,855,040
2.	Construction of a two classroom block at Buwasyeba	75,300,136
<b>Total</b>		<b>180,155,176</b>

### Implication

This leads to award of contracts to bidders without the capability and resources to perform and failure to attain value for money.

### Recommendations

- The Accounting Officer should ensure that a sufficient budget is availed to the Procurement and Disposal Unit to enable it conduct its functions such as post qualification and due diligence.
- The Accounting Officer should task the Head Procurement and Disposal Unit to ensure that post qualification is conducted in accordance with Regulation 82 of the Local Governments (PPDA) Regulations 2006.

### Management Response

Management has noted and shall ensure that post qualification is conducted where necessary in future.

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

### 2.3.1 Delayed execution of procurements

The Authority reviewed the procurement lead times that is, the period from initiation to contract signing against the indicative times provided by PPDA.

The Entity took on average 101 working days for procurement of works under open domestic bidding and 87 working days for procurements of works and supplies using the selective bidding method. These procurements were therefore executed outside the indicative timelines which provide 71 working days and 55 working days for procurements under open bidding and selective bidding respectively. These are highlighted in the table below:

**Table 10: Procurements for which delays were noted at initiation**

No	Subject of Procurement	Procurement method	Contract Amount	Initiation Date	Contract Signature Date	Total Procurement lead time (Working Days)
1.	Construction of a two classroom block at Buwasyeba Primary School	Open National Bidding	75,300,136	20 <sup>th</sup> August 2019	27 <sup>th</sup> January 2020	104
2.	Drilling of seven boreholes	Open National Bidding	104,855,040	19 <sup>th</sup> September 2019	30 <sup>th</sup> January 2020	83

No	Subject of Procurement	Procurement method	Contract Amount	Initiation Date	Contract Signature Date	Total Procurement lead time (Working Days)
3.	Supply of irrigation equipment for Bunambutye resettlement	Selective National Bidding	29,800,000	27 <sup>th</sup> January 2020	16 <sup>th</sup> June 2020	94
4.	Supply of maize seeds	Selective National Bidding	23,040,000	27 <sup>th</sup> January 2020	12 <sup>th</sup> June 2020	83
5.	Construction of 2 blocks of 2 classrooms at Bunabuso Primary School	Open National Bidding	199,729,859	11 <sup>th</sup> August 2019	27 <sup>th</sup> January 2020	115
6.	Construction of a dam lined fish pond in Muyembe Sub County	Selective National Bidding	49,950,000	27 <sup>th</sup> January 2020	21 <sup>st</sup> May 2020	74
7.	Installation of windows and doors on the Sub County Headquarters in Bwikhonge Sub County	Selective National Bidding	14,379,000	27 <sup>th</sup> January 2020	21 <sup>st</sup> May 2020	74
8.	Supply of demonstration materials for crop sector	Selective National Bidding	21,600,000	27 <sup>th</sup> January 2020	5 <sup>th</sup> May 2020	63
9.	Supply of irrigation materials	Selective National Bidding	29,600,300	27 <sup>th</sup> January 2020	21 <sup>st</sup> May 2020	74
10.	Supply of irrigation equipment	Selective National Bidding	29,300,000	27 <sup>th</sup> January 2020	21 <sup>st</sup> May 2020	74
11.	Supply of 2 hydraulic pumps for demonstration.	Selective National Bidding	11,150,000	27 <sup>th</sup> January 2020	16 <sup>th</sup> June 2020	94
12.	Supply of 42 Local cows to Bunambutye Subcounty	Selective National Bidding	29,000,000	23 <sup>rd</sup> September 2019	12 <sup>th</sup> May 2020	146

No	Subject of Procurement	Procurement method	Contract Amount	Initiation Date	Contract Signature Date	Total Procurement lead time (Working Days)
13.	Supply of HDPE Pipes for extension of gravity flow schemes in Lusira, Bulaago, Buginyanya, Buluganya and Masira Sub counties	Selective National Bidding	57,200,000	27 <sup>th</sup> January 2020	16 <sup>th</sup> June 2020	94
<b>Total</b>			<b>674,904,335</b>			
<b>Average lead time</b>					<b>90</b>	

### Implication

Inefficiencies in the procurement process lead to delayed delivery of services and might hinder achievement of value for money.

### Recommendation

The Authority found the Entity's response unsatisfactory. The Accounting Officer should ensure that procurements are undertaken in a manner that enhances efficiency as required by Section 43 of the PPDA Act 2003.

### Management Response

Management has noted that while the Entity was set to advertise, the Authority issued a new format of standard bidding document to be used under open and restrictive bidding in September 2019. The process of re-customizing bidding for each subject of procurement using this new format delayed the process. However, the entity was able to execute all the works within the financial year.

#### 2.3.2 Noncompliance with the requirement to submit performance securities

The audit revealed that the best evaluated bidders in the following procurement transactions worth UGX 180,155,176, failed to submit performance securities in accordance with the General Conditions of Contract (GCC) which stated that a performance security would be required and as such the Entity was not protected in the event of nonperformance of the contract as envisaged by Regulation 102 of the Local Governments (PPDA) Regulations 2006.

From the interviews held with the Head of the Procurement and Disposal Unit, the Authority found that bidders are not willing to furnish performance securities to the Entity because it is a cost to them and they are not allowed to quote for it.

**Table 11: Procurements for which providers did not furnish performance securities**

No	Subject of Procurement	Contract Amount (UGX)
----	------------------------	-----------------------

1.	Drilling of seven boreholes	104,855,040
2.	construction of a two classroom block at Buwasyeba	75,300,136
<b>Total</b>		<b>180,155,176</b>

### **Implication**

Failure to provide performance security could result into shoddy work and the contractor abandoning the works without any security to the Entity.

### **Recommendations**

- The Accounting Officer should ensure that all conditions for contract effectiveness are met promptly upon signing by providers of the contract.
- Where the bidder fails or refuses to furnish a performance security within 28 working days of contract signature, the Entity should proceed to award the contract to the next Best Evaluated Bidder as required by Regulation 89 (2) of the Local Governments (PPDA) Regulations, 2006.

### **Management Response**

Management has noted the query and shall ensure that this is followed in future.

### **2.3.3 Mismanagement of procurements for works undertaken under force account**

Regulation 3 of the PPDA (Force Account Mechanism) Regulations requires an Entity to determine that the direct, indirect and overhead costs to be incurred in using the force account mechanism are less than would be incurred if the assignment was executed by a contractor. The Authority found that the Entity did not comply with this requirement in all the procurements conducted using the Force Account Mechanism.

The Authority further noted that in the procurement for Installation of an irrigation demonstration in Bumambatye estimated at UGX 150,000,000 conducted using the Force Account Mechanism, inputs including novella tomatoes seeds, Gloria F cabbage, watermelon seeds, spray pumps, cypermethathine, were purchased directly by the production department without a procurement process. Regulation 4 of the PPDA (Force Account Mechanism) Regulations, 2014 requires that the Procuring and Disposing Entity procures the equipment and supplies required to undertake works using the force account mechanism using procurement rules and methods in the PPDA Act.

### **Implication**

This may inhibit the achievement of value for money.

### **Recommendation**



The Accounting Officer and the Head of works department should ensure that works under Force Account are executed in accordance with PPDA (Force Account Mechanism) Regulations 2014.

### **Management Response**

Management has noted the query and shall ensure that all the force account guidelines are fully adhered to.

**2.3.4 Failure to implement projects as per the specifications in the Bills of Quantities**  
 The following were noted during physical verification in November 2020:

**Table 12: Issues noted during physical verification**

<p><b>Contract name:</b> Construction of dam lined fish pond in Muyembe sub county  <b>Contract value:</b> 49,950,000  <b>Contractor:</b> Maweman Enterprises Limited</p>	
	
<p><b>Before Verification:</b></p> <ul style="list-style-type: none"> <li>• The concrete base for the tank had not yet been installed.</li> <li>• The tank though delivered had not yet been installed.</li> <li>• The wire mesh had yet been installed.</li> </ul>	<p><b>After:</b></p> <ul style="list-style-type: none"> <li>• Tank base erected</li> <li>• Tank to be installed after the base had been fully erected.</li> </ul>

**Contract name:** Drilling of seven boreholes  
**Contract value:** 104,855,040  
**Contractor:** Mama boreholes Africa limited



**Before physical verification:**

- bore hole had not been fixed firmly and was shaky
- Another borehole in Bunambutye Subcounty was dry.
- There was no environmental protection as required in the Bills of Quantities.



**After:**

Borehole currently being rectified

**Contract name:** Construction of a two classroom block at Buwasyeba

**Contract value:** 75,300,136

**Contractor:** Ideal Merchant Property holding Limited



**The following anomalies were noted:**

- Soft boards in both classrooms had not been installed.
- Only one lightening conductor had been installed instead of two. Each conductor was valued at UGX 100,000.
- Two inspection chambers each valued at UGX 100,000 had not been installed.

**Contract name:** Construction of a two classroom block at Bunabuso Primary School

**Contract value:** 199,729,859

**Contractor:** Zema Savings and Credit Limited



**The following issues were noted:**

The works stalled at beam level. The contractor abandoned the site.

**Implication**

Irregularities at contract implementation compromise quality and the intended beneficiaries do not get the desired effects of the services delivered thus compromising the achievement of value for money.

**Recommendations**

- The contract supervisors should ensure that the implemented works are technically assessed for quality before issuing payment certificates to pay the contractors.
- The Accounting Officer should forward the Contractor that abandoned the site in the construction of a two classroom block at Bunabuso Primary School, Zema Savings and Credit Limited to the Authority with appropriate documentary evidence for blacklisting.

### Management Response

Management has noted that these works are under the defects liability period and the contractors are to rectify any defects before the retention moneys are paid to them.

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

This section will present graphically the scores per area assessed under the different specific audit objectives.

### 3.1. Entity's risk assessment

The table below shows the Entity's performance per risk category:

**Table 13: Summary of risk assessment of Bulambuli District Local Government**

Risk category	Number of sampled procurements	%Number	Value	%Value
High Risk	3	15	99,300,136	10
Medium Risk	3	15	334,384,899	34
Low Risk	14	70	553,948,859	56
Satisfactory	0	0	0	0
<b>Total</b>	<b>20</b>	<b>100</b>	<b>987,633,894</b>	<b>100</b>

### 3.2. Entity's weighted Performance

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

**Table 14: Weighted score**

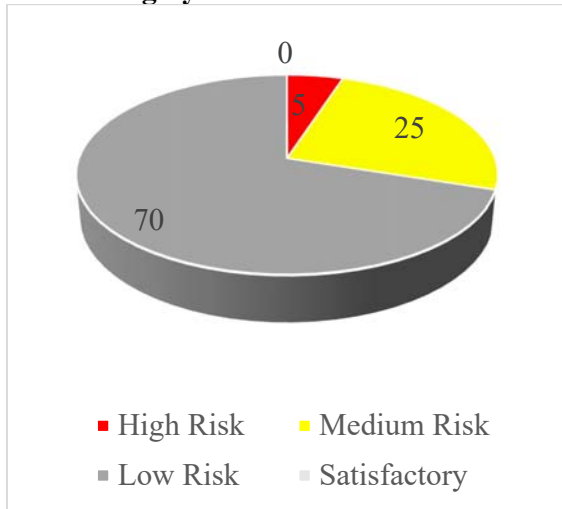
Risk category	Rating (By Number)	Weights	Total weighted Average	Rating (By Value)	Weights	Total weighted Average
High	15	0.6	9	10	0.6	6
Medium	15	0.3	4.5	34	0.3	10
Low	70	0.1	7	56	0.1	6
Satisfactory	0	0	0	0	0	0
<b>Total</b>	<b>100</b>	<b>1</b>	<b>20.5</b>	<b>100</b>	<b>1</b>	<b>22</b>

$$\text{Weighted Average (By no.)} = \frac{\sum \text{Weighted Score} \times 100}{60} = \frac{20.5 \times 100}{60} = 34\%$$

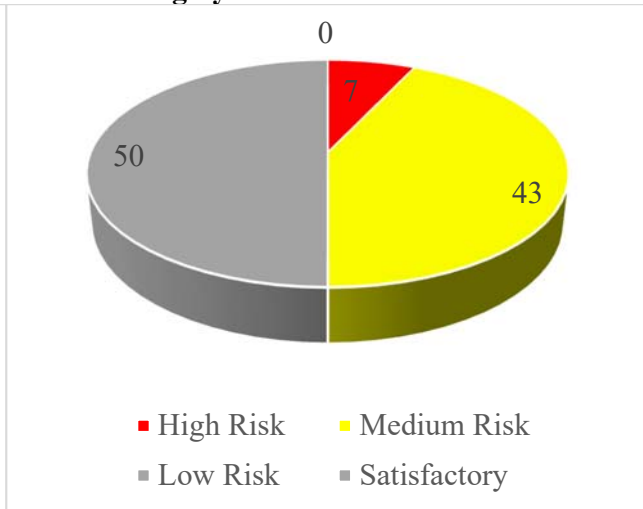
$$\text{Weighted Average (By Value)} = \frac{\sum \text{Weighted Score} \times 100}{60} = \frac{22 \times 100}{60} = 37\%$$

$$\text{Combined Weighted Average} = \frac{34 + 37}{2} = 36\%$$

**Risk rating by number**



**Risk rating by value**



The risk rating criteria is as follows:

Risk Rating	Description of Performance
0-20%	Highly Satisfactory
21-50%	Satisfactory
51-80%	Unsatisfactory
81-100%	Highly Unsatisfactory

The Entity's performance was therefore assessed to be **Satisfactory** at **36%**.

**Recommendation**

Bulambuli District Local Government should implement the recommendations on page23 in order to improve the Entity's performance.

### 3.3. Recommended Action Plan

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

**Table 15: Action plan**

No.	Recommended Action	Target Date
1.	The Head Procurement and Disposal Unit should ensure that the solicitation documents prepared, define the requirements precisely and in a manner that leaves no doubt or assumption by a bidder in regard to the requirements of the Entity and have the most appropriate evaluation methodology and criteria in accordance with Regulations 48(2) & 48(4) of the Local Governments (PPDA) Regulations.	30 <sup>th</sup> August 2021
2.	The Accounting Officer should task the Head Procurement and Disposal Unit to ensure that post qualification evaluation is conducted where it is a requirement in accordance with Regulation 82 of the Local Governments (PPDA) Regulations 2006.	30 <sup>th</sup> August 2021
3.	The Accounting Officer and Management should regularly carry out a review of the implementation of the procurement plan and update the procurement plan to include requirements that were not anticipated at the beginning of the Financial Year in accordance with Section 58 (4) of the PPDA Act, 2003.	30 <sup>th</sup> August 2021
4.	The Head Procurement and Disposal Unit should ensure that all bidders shortlisted for a particular procurement are formally invited in accordance with Regulation 66 (1) of the Local Government (Public Procurement and Disposal of Public Assets) Regulations, 2006 and evidence of invitation recorded in accordance with Regulation 66 (4) of the LG (PPDA) Regulations, 2006.	30 <sup>th</sup> August 2021
5.	The Accounting Officer should ensure that procurements are undertaken in a manner that enhances efficiency as required by Section 43 of the PPDA Act 2003.	30 <sup>th</sup> August 2021
6.	The Accounting Officer should ensure that all conditions for contract effectiveness are met promptly upon signing by providers of the contract and where the bidder fails or refuses to furnish a performance security within 28 working days of contract signature, the Entity should proceed to award the contract to the next Best Evaluated Bidder as required by Regulation 89 (2) of the Local Governments (PPDA) Regulations, 2006.	30 <sup>th</sup> August 2021
7.	The Accounting Officer and the Heads of User Departments should ensure that the inputs to be used under the Force Account mechanism are procured using a competitive procurement method in accordance with the PPDA (Force Account Mechanism) Regulations 2014.	30 <sup>th</sup> August 2021

**Annex A: Findings and rating on the individual contracts reviewed**

No	<b>HIGH RISK CONTRACTS</b>	<b>REASONS FOR HIGH RISK</b>
1.	<p><b>Construction of a two classroom block at Buwasyeba</b>                      Procurement method: Open National Bidding                      Contractor: Ideal Merchant Property holding Limited                      Contract Amount: 75,300,136</p>	<ul style="list-style-type: none"> <li>• Item 6.04 in the BOQs required bidders to quote for padlocks but the Entity did not specify the size and level of strength of the padlocks.</li> <li>• Whereas post qualification was a requirement, there was no post qualification report in place</li> <li>• No evidence of submission of a performance security by the Best Evaluated Bidder as per the requirements of GCC 62.1.</li> </ul> <p><b>Physical verification</b></p> <ul style="list-style-type: none"> <li>• Soft boards in both classrooms had not been installed.</li> <li>• Only one lightening conductor had been installed instaed of two. Each conductor was valued at UGX 100,000.</li> <li>• Two inspection chambers each valued at UGX 100,000 had not been installed.</li> </ul>
2.	<p><b>Supply of fuel</b>                      Procurement method: Open National Bidding                      Contractor: Kongasis Petroleum Dealers (U) Limited</p>	<ul style="list-style-type: none"> <li>• The technical evaluation criteria was inadequate, there was no requirement for previous experience or financial capacity.</li> <li>• No contract management Records</li> </ul>
3.	<p><b>Collection of revenue in Kamu and Kibanda markets and abbattoirs</b>                      Procurement method: Open National Bidding                      Contractor: Gomebe Vision Enterprises Limited                      Contract Amount: 24,000,000</p>	<p>No contract management records/evidence of remittances</p>

No	<b>MEDIUM RISK CONTRACTS</b>	<b>REASONS FOR MEDIUM RISK</b>
1.	<p><b>Supply of irrigation equipment for Bunambutye resettlement</b>                      Procurement method: Selective National Bidding</p>	<ul style="list-style-type: none"> <li>• Procurement not on plan.</li> <li>• Low response rate, only one bid received (Cubic engineering limited) out of three invited</li> <li>• Inadequate detailed technical evaluation criteria; The solicitation document did not provide for any technical criteria to assess the competence of the</li> </ul>

No	MEDIUM RISK CONTRACTS	REASONS FOR MEDIUM RISK
	Contractor: Cubic Engineering limited Contract Amount: 29,800,000	bidders to deliver the supplies. i.e. Bidders were not assessed on experience, financial capacity e.t.c. <ul style="list-style-type: none"> <li>• Delayed payment, Invoice was dated 20<sup>th</sup> June 2020 but payment was effected on 6<sup>th</sup> August 2020.</li> </ul>
2.	<b>Drilling of seven boreholes</b> Procurement method: Open National Bidding Contractor: Mama Boreholes Africa Limited Contract Amount: 104,855,040	<ul style="list-style-type: none"> <li>• Unclear requirements, bidders were required to provide for environmental protection but the specifics such as tree type were not indicated.</li> <li>• Whereas post qualification was a requirement, there was no report in place.</li> <li>• Failure to furnish performance security as per the requirement of GCC 61.1.</li> </ul>
3.	<b>Construction of 2 blocks of 2 classrooms, and 2 blocks of 5 stances VIP Latrine at Bunabuso Primary School</b> Procurement method: Open National Bidding Contractor: Zema Savings and Credit Co Limited Contract Amount: 199,729,859	The works stalled at beam level and there was no contractor on site

No	LOW RISK CONTRACTS	REASONS FOR LOW RISK
1.	<b>Renovation of Bukhalu HC III</b> Procurement method: Selective National Bidding Contractor: Crescent traders and coffee investment limited Contract Amount: 31,950,000	<ul style="list-style-type: none"> <li>• Whereas the bidding document provided for EHS and Gesi, bidders were not required to quote for these items which rendered them redundant.</li> <li>• Low bidder response rate, only one bid received i.e. crescent traders &amp; coffee investment limited.</li> <li>• No contract management plan on file</li> </ul>
2.	<b>Supply of maize seeds</b> Procurement method: Selective National Bidding Contractor: Buluganya International Limited Contract Amount: 23,040,000	<ul style="list-style-type: none"> <li>• The solicitation document did not have clear detailed technical criterion.</li> <li>• Low response rate only one bid received i.e. Baluganya Limited.</li> </ul>

No	LOW RISK CONTRACTS	REASONS FOR LOW RISK
3.	<b>Installation of an irrigation demonstration in Bumambatye</b> Procurement method: Force Account Contract Amount: 150,000,000	There was no comparison of the costs that would be incurred if the Entity were to use a contractor.
4.	<b>Supply of 42 local cows to Bunambutye Sub County</b> Procurement method: Selective National Bidding Contractor: Kilombe Genaral Services Contract Amount: 29,000,000	No contract manager appointed.
5.	<b>Supply of 2 hydraulic pumps</b> Procurement method: Selective National Bidding Contractor: Buluganya International Limited Contract Amount: 11,150,000	Low bidder participation only 1 received
6.	<b>Supply of irrigation equipment (assorted fittings and accessories, thread tape band HDPE Pipes)</b> Procurement method: Selective National Bidding Contractor: Maweman Enterprises Ltd Contract Amount: 29,600,300	<ul style="list-style-type: none"> <li>• Procurement not on plan.</li> <li>• Low bidder response where by three bids were invited and only one firm responded.</li> <li>• Inadequate technical evaluation criteria, no requirement for previous experience.</li> </ul>
7.	<b>Supply of irrigation (drip irrigation system assorted fitting)</b> Procurement method: Selective National Bidding Contractor: Dinga Engineering Solutions Ltd Contract Amount: 29,300,000	<ul style="list-style-type: none"> <li>• Procurement was not on the procurement plan.</li> <li>• Low bidder response as three (3) firms were invited and only two (2) firms responded.</li> <li>• Inadequate technical evaluation criteria whereby the previous experience in doing similar works and also the financial capacity of the firm were not indicated.</li> </ul>

No	LOW RISK CONTRACTS	REASONS FOR LOW RISK
8.	<p><b>Supply of Irrigation Equipment (Drip Irrigation kit and Assorted pipe fittings)</b>  Procurement method: Selective National Bidding  Contractor: Cubic Engineering Company Limited  Contract Amount: 29,646,000</p>	<ul style="list-style-type: none"> <li>• Procurement not on plan.</li> <li>• Low bidder participation even after inviting 3 only one turned up.</li> <li>• Inadequate technical evaluation criteria for example, the financial capability, assess to financial resources, compliance with the specifications</li> </ul>
9.	<p><b>Repair of a fence at Muyembe HC IV, renovation of a maternity ward and construction of Askaris office</b>  Procurement method: Force Account  Contract Amount: 60,110,000</p>	<p>There was no comparison of the costs that would be incurred if the Entity were to use a contractor.</p>
10.	<p><b>Supply of one motor cycle</b>  Procurement method: Selective National Bidding  Contractor: Super Elgon Contractors Ltd  Contract Amount: 17,023,559</p>	<ul style="list-style-type: none"> <li>• Low bidder participation one bidder</li> <li>• No contract manager appointed</li> </ul>
11.	<p><b>Installation of windows and doors on the sub county headquarters</b>  Procurement method: Selective National Bidding  Contractor: Nabaya General Enterprises Ltd  Contract Amount: 14,379,000</p>	<ul style="list-style-type: none"> <li>• Low bidder participation whereby three (3) bids were invited and only two firms responded.</li> <li>• No Contract implementation plan.</li> </ul>
12.	<p><b>Construction of dam lined fish pond in Muyembe Sub County</b>  Procurement method: Selective National Bidding  Contractor: Maweman Enterprises Ltd</p>	<ul style="list-style-type: none"> <li>• Low bidder participation whereby three (3) firms were invited and only one firm responded.</li> <li>• Contract implementation plan.</li> </ul>

No	LOW RISK CONTRACTS	REASONS FOR LOW RISK
	Contract Amount: 49,950,000	
13.	<b>Supply of HDPE pipes</b> Procurement method: Selective National Bidding Contractor: M/s Betimu Hot Services Ltd Contract Amount: 57,200,000	Item not on plan.
14.	<b>Supply of demonstration materials for crop sector</b> Procurement method: Selective National Bidding Contractor: Buluganya International Limited Contract Amount: 21,600,000	<ul style="list-style-type: none"> <li>• Procurement plan was not on file.</li> <li>• Low bidder response where by three (3) firms were invited and only 1 firm responded.</li> <li>• Inadequate evaluation criteria whereby the criteria did not give details of the financial capacity and previous experience of doing similar works.</li> </ul>

**Annex B: Transaction list and risk rating per case**

No	Reference Number	Subject of Procurement	Method of Procurement	Provider	Contract Amount (UGX)	Risk Rating
1.	Bula589/Wrks/19-20/00033	Drilling of seven boreholes	Open National Bidding	Mama Boreholes Africa Limited	104,855,040	Medium Risk
2.	Bula589/Wrks/19-20/00004	Construction of a two classroom block at Buwasyeba Primary School	Open National Bidding	Ideal Merchant Property Holding Limited	75,300,136	High Risk
3.	Bula589/Spls/19-20/00001	Supply of fuel	Open National Bidding	Kongasis Petroleum Dealers (U) Limited		High Risk
4.	Bula589/Wrks/19-20/00050	Construction of 2 blocks of 2 classrooms, and 2 blocks of 5 stances VIP Latrine at Bunabuso Primary School	Open National Bidding	Zema Savings and Credit Co Limited	199,729,859	Medium Risk
5.	Bula589/Srvcs/19-20/00010	Collection of revenue in Kamu and Kibanda markets and abattoirs	Open National Bidding	Gomebe Vision Enterprises Limited	24,000,000	High Risk
6.	Bula589/Spls/19-20/00036	Supply of irrigation equipment for Bunambutye resettlement	Selective National Bidding	Cubic Engineering Company Limited	29,800,000	Medium Risk
7.	Bula589/Spls/19-20/00039	Supply of irrigation (drip irrigation system assorted fitting)	Selective National Bidding	Dinga Engineering Solutions Limited	29,300,000	Low Risk
8.	Bula589/Spls/19-20/00037	Supply of Irrigation Equipment (Drip Irrigation kit and Assorted pipe fittings)	Selective National Bidding	Cubic Engineering Company Limited	29,646,000	Low Risk
9.	Bula589/Spls/19-20/00038	Supply of irrigation equipment (assorted	Selective National Bidding	Maweman Enterprises Limited	29,600,300	Low Risk

No	Reference Number	Subject of Procurement	Method of Procurement	Provider	Contract Amount (UGX)	Risk Rating
		fittings and accessories, thread tape band HDPE Pipes				
10.	Bula589/Spls/19-20/00033	Supply of demonstration materials for crop sector	Selective National Bidding	Buluganya International Limited	21,600,000	Low Risk
11.	Bula589/Wrks/19-20/00017	Renovation of Bukhalu HC III	Selective National Bidding	Crescent Traders and Coffee Investment Limited	31,950,000	Low Risk
12.	Bula589/Spls/19-20/00042	Supply of maize seeds	Selective National Bidding	Buluganya International Limited	23,040,000	Low Risk
13.	Bula589/Spls/19-20/00058	Installation of an irrigation demonstration in Bumambatye	Force Account	Engineering Department	150,000,000	Low Risk
14.	Bula589/Spls/19-20/00035	Supply of 42 local cows to Bunambutye Sub County	Selective National Bidding	Kilombe General Services	29,000,000	Low Risk
15.	Bula589/Spls/19-20/00031	Supply of 2 hydraulic pumps	Selective National Bidding	Buluganya International Limited	11,150,000	Low Risk
16.	Bula589/Spls/19-20/00058	Repair of a fence at Muyembe HC IV, renovation of a maternity ward and construction of Askaris office	Open	Engineering Department	60,110,000	Low Risk
17.	Bula589/Spls/19-20/00022	Supply of HDPE pipes	Selective National Bidding	M/s Betimu Hot Services Ltd	57,200,000	Low Risk
18.	Bula589/Spls/19-20/00019	Supply of one motor cycle	Selective National Bidding	Super Elgon Contractors Ltd	17,023,559	Low Risk

<b>No</b>	<b>Reference Number</b>	<b>Subject of Procurement</b>	<b>Method of Procurement</b>	<b>Provider</b>	<b>Contract Amount (UGX)</b>	<b>Risk Rating</b>
19.	Bula589/Spls/19-20/00054	Installation of windows and doors on the sub county headquarters	Selective National Bidding	Nabaya General Enterprises Ltd	14,379,000	Low Risk
20.	Bula589/Wrks/19-20/00035	Construction of dam lined fish pond in Muyembe Sub County	Selective National Bidding	Maweman Enterprises Limited	49,950,000	Low Risk