



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

## **PROCUREMENT AND DISPOSAL AUDIT REPORT**

**FINANCIAL YEAR 2021-2022**

**GULU UNIVERSITY**

**SEPTEMBER 2023**

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## ACRONYMS

BEB	Best Evaluated Bidder
BOQ	Bills of Quantities
CG	Central Government
FY	Financial Year
GCC	General Condition of the Contract
Ltd	Limited
PDE	Procuring and Disposing Entity
PDU	Procurement and Disposal Unit
Popn	Population
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 procurement and disposal audit of Gulu University that covered a sample of 20 procurement transactions for the Financial Year 2021-2022. The overall objective of the procurement and disposal audit was to assess and establish the degree of compliance of Gulu University procurement and disposal system and process with the provisions of the PPDA Act, 2003 and the PPDA Regulations, 2014 and assess the level of procurement performance over the audit period.

From the findings of the procurement audit exercise, the performance of Gulu University for the Financial Year 2021/2022 was **moderately satisfactory** with an overall weighted average risk rating of **65.9%**. The risk rating was weighted to determine the overall risk level of the Entity as detailed in Chapter 3 of the audit report.

The following key exceptions were noted:

1. The Entity's procurement plan implementation rate for FY 2021/2022 was 48.03% *by value* with a variance of UGX 2,838,617,656 including six procurements worth UGX 886,839,123 that the Entity did not report to the Authority and planned procurements worth UGX 1,248,209,275 which were not implemented owing to a 40% budget cut by the Government of Uganda.
2. Three procurements worth UGX 116,498,520 were conducted outside the Entity's procurement plan for FY 2021/2022 which exposed the Entity to the risk of incurring domestic arrears.
3. Delays at initiation of procurements by the Accounting Officer *evidence by delay* to approve Form 5s of five procurement transactions worth UGX 321,688,120 by an average of 47 working days and by the Procurement and Disposal Unit who delayed by an average of 18 working days to submit Part II of Form 5 to the Contracts Committee for approval in two procurements worth UGX 52,906,920 thus delaying service delivery to the intended beneficiaries.
4. The Entity issued bidding documents with inappropriate/inadequate requirements such as inadequate terms of reference, use of brand names in the specification of items, failure to specify delivery and review/approval of timeframes per required output in four procurements worth UGX 639,619,440 which hindered competition in public procurement.
5. The Entity irregularly used the direct procurement method to procure three requirements worth UGX 47,700,320 which denied the Entity the benefits of competitive bidding where every provider *endeavors* to offer the best quality of the items at competitive pricing.
6. The Entity failed to obtain adequate competition in six procurements worth UGX 318,642,760 under restrictive procurement methods which deprived them of the opportunity to receive competitive prices thus limiting achievement of value for money.
7. The Authority found that four procurements worth UGX 902,472,496 had evaluation irregularities such as inconsistencies in bid prices and evaluated prices, unnecessary delays during bid evaluation, passing a non-compliant bidder and irregular evaluation of providers not issued with the bidding document which exposes the Entity to the risk of contracting providers that could fail to execute the contracts with competence.

8. The Authority found that the draft framework contracts of two procurements worth UGX 957,268,736 were not submitted to the Solicitor General for approval before contract signing despite the estimated market prices at initiation being above UGX 200,000,000.
9. Poor contracting monitoring and supervision, there were contract management anomalies found in 10 procurements worth UGX 1,603,630,144, such as *unsatisfactory* works, breach of contractual terms, delayed review and approval of *deliverables*.

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

1. The Accounting Officer should
  - i. put in place a mechanism to track requisitions submitted to his office for timely approval in order to promote efficiency in public procurement in accordance with Section 48 of the PPDA Act, 2003 and
  - ii. ascertain the causes for low bidder response and devise mechanisms of increasing competition in the Entity's procurement processes so as to maximize value for money in accordance with Section 43 (c) of the PPDA Act, 2003.
  - iii. submit draft framework contracts whose estimated market price at initiation is above 200,000,000 to the Solicitor General for approval before contracts are signed with providers in accordance with Statutory Instrument No. 97 of the Constitution (Exemption of Particular Contracts from Attorney General's Legal Advice) Instrument, 2014.
  - iv. fast track the correction of defects and completion of stalled projects to ensure timely service delivery to the intended beneficiaries and ensure that providers are paid within thirty (30) days upon certification of invoices in accordance with Regulation 49 (3) of the PPDA (Contracts) Regulations, 2014.
2. The Contracts Committee should:
  - 2.1. ensure that only planned items are procured, except in emergency situations in accordance with Section 58 (7) of the PPDA Act, 2003.
  - 2.2. scrutinize all sections of the bidding documents before granting approval for issue to ensure completeness, appropriateness and enable the entity to achieve quality and competitive bids in accordance with Section 28 (1) (e) of the PPDA Act, 2003.
3. The Head Procurement and Disposal Unit should:
  - 3.1. ensure timely submission of Part II of Form 5 to the Contracts Committee for the approval of the procurement method, bidding document, shortlist of bidders and evaluation committee members to promote efficiency in the procurement function in accordance with Section 48 of the PPDA Act, 2003.
  - 3.2. follow the rules for use of each procurement method when procuring each particular requirement in order to enhance competition and achievement of value for money in accordance with Regulation 11 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2014.
4. Evaluation Committee members should:
  - i) Conduct evaluation of bids in a manner that promotes efficiency in public procurement so as to reduce on prolonged lead times and delayed service delivery in accordance with Section 48 of the PPDA Act, 2003.

- ii) Adhere to the criteria set out in the solicitation document during bid evaluation in accordance with Regulation 7 (1) of the PPDA (Evaluation) Regulations, 2014.
- iii) During the preliminary examination of bids reject bids received from providers who were not listed on the record of issue (Form 8) as having bought or obtained the bidding document directly from the Entity in accordance with Regulation 48 (a) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2014

5. In the event that amendments are made to the departmental work plans, User Departments should share updated work plans with the Head Procurement and Disposal Unit to update the procurement plan in accordance with Section 58 (4) and (5) of the PPDA Act, 2003.

Gulu University should implement the recommendations in the action plan on pages **43 to 46**.

## CHAPTER 1: INTRODUCTION

### 1.1. Structure of the Entity

Section 26 of the PPDA Act, 2003, gives the Accounting Officer the overall responsibility for the successful execution of the procurement and disposal processes in the Procuring and Disposing Entity. The Accounting Officer of Gulu University during the Financial Year under review was the University Secretary, Mr. David Obol Otori. 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 carried out a procurement and disposal audit of Gulu University that covered a representative sample of 20 procurement transactions under the Financial Year 2021/2022. The audit involved a review of procurement structures, asset procurement and disposal processes, as well as contract performance following the provisions of the Public Procurement and Disposal of Assets Act, 2003 and the PPDA Regulations, 2014.

### 1.3. Main Audit Objectives

The overall objective of the procurement and disposal audit was to assess and establish the degree of compliance of Gulu University's procurement system and processes with the provisions of the PPDA Act, 2003 and the PPDA Regulations, 2014 and assess the level of procurement performance over the audit period.

The specific objectives were to:

- i. Establish the level of compliance by the PDE with the general provisions of the PPDA Act, 2003 and the PPDA Regulations, 2014;
- ii. Establish the level of compliance with the PPDA Act, 2003 in the conduct of procurement and disposal activities; and
- iii. 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 20 procurement transactions conducted in the Financial Year 2021/2022. The list of sampled transactions is contained in **Appendix I**. The distribution of the transaction population and sample was as shown in Table 1 below:

**Table 1: Distribution of the transactions population and sample for audit**

Procurement method	Pop Value (UGX)	Sample value (UGX)	% by Value	Popn no	Sampl e no	% no
Open Domestic Bidding	2,043,636,921	1,501,375,112	73.5	16	7	43.8
Restricted Bidding	169,024,640	169,024,640	100.0	1	1	100.0
Request for Quotation	333,537,288	321,077,088	96.3	9	8	88.9
Request for Proposals	77,211,600	77,211,600	100.0	2	2	100.0
Direct Procurement	46,406,317	23,898,320	51.5	4	2	50.0

Procurement method	Pop Value (UGX)	Sample value (UGX)	% by Value	Popn no	Sampl e no	% no
<b>Total</b>	<b>2,669,816,766</b>	<b>2,092,586,760</b>	<b>78.4</b>	<b>32</b>	<b>20</b>	<b>63</b>

### 1.5. Audit Methodology

The auditors examined records and documents for each sampled procurement transactions 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. At the end of the document review, a physical verification was undertaken to ascertain the level of contractual delivery and fitness for purpose.

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 **10<sup>th</sup> March 2023** before the auditors could embark on preparation of the management letter. The management letter was sent to the Entity on **20<sup>th</sup> April 2023** with a requirement to submit a management response by **5<sup>th</sup> May 2023**, which was submitted on the same date. The exit meeting was held on **10<sup>th</sup> May 2023** at PPDA Northern Regional Office in Gulu City.

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

## CHAPTER 2: AUDIT FINDINGS AND RECOMMENDATIONS

### 2.1. Compliance with the General Provisions of the PPDA Act and Regulations

#### 2.1.1. Procurement plan implementation

The Authority found that the Entity's procurement plan implementation rate for FY 2021/2022 was 48.03% with a variance of UGX 2,838,617,656 as summarized in table 2 below.

**Table 2: Analysis of procurement spend for FY 2021/2022**

Total procurement plan value inclusive VAT (UGX)	5,462,028,105
Total procurement reported value inclusive VAT (UGX)	2,623,410,449
Procurement plan implementation rate (%)	48.03%
Variance (UGX)	2,838,617,656

The Authority found that the Entity did not report the awarded contracts of the following six procurements worth UGX 886,839,123 in the monthly reports submitted to the Authority:

**Table 3: Awarded contracts not reported to the Authority**

No	Subject of procurement	Provider	Contract value (UGX)	Contracts Committee award date
1.	Construction and commissioning of a 12 pole LV power line for generator connection from Gulu Main Campus for Faculty of Agriculture, Faculty of Medicine and to the Multifunctional Laboratory including change over switch GU/WORKS/2021-2022/00004  <b>Exception:</b> Contract was signed and executed but not reported.	Gamatex Engineering Services Contractors Limited	62,259,868	8 <sup>th</sup> February 2022
2.	Extension of Local Area Network (LAN) to IPSS Building GU/WRKS/2021-2022/00003  <b>Exception:</b> Contract was signed and executed but not reported.	Faro Technical Services	149,840,825	8 <sup>th</sup> February 2022
3.	Supply of sports equipment GU/SUPLS/2021-2022/00051  <b>Exception:</b> Contract was signed and executed but not reported.	Super Sports Centre	6,213,880	1 <sup>st</sup> February 2022

No	Subject of procurement	Provider	Contract value (UGX)	Contracts Committee award date
4.	Supply and installation of new fire extinguishers and refilling the old ones GU/SUPLS/2021-2022/00011 <b>Exception:</b> Contract was signed and executed but not reported.	Vascom Fire Services Ltd	19,346,100	15 <sup>th</sup> October 2021
5.	Renovation works at FBDS and FEH GU/WRKS/2021-2022/00005 <b>Note:</b> Contract was awarded but not signed.	Cultas Investment Ltd	50,139,650	1 <sup>st</sup> February 2022
6.	Supply and installation of ICT equipment GU/SUPLS/2021-2022/00019 <b>Note:</b> Contract was awarded but not signed.	Nissi Technologies Ltd	599,038,800	1 <sup>st</sup> February 2022
<b>Total</b>			<b>886,839,123</b>	

The Authority was further informed by the Entity that the variance noted in Table 2 resulted from a 40% budget cut by the Government of Uganda and a failure to fully realize all the 60% expected budget funds. As a result, the following 12 planned procurements worth UGX 1,248,209,275 were not implemented. Notably, the procurement plan was not updated to harmonize it with the circumstances that existed at the time:

**Table 4: Planned procurements not implemented**

No	Subject of procurement	Estimate (UGX)
1.	Extension of Local Area Network (LAN) to IPSS Building GU/WRKS/2021-2022/00003	149,840,825
2.	Renovation works at FBDS and FEH (GU/WRKS/2021-2022/00005)	50,139,650
3.	Supply and installation of ICT equipment (GU/SUPLS/2021-2022/000190)	599,038,800
4.	Assorted chemicals for Faculty of Agriculture and Environment	89,000,000
5.	Heavy duty printer for PDU	21,000,000
6.	Mobile internet for Faculty of Science	8,970,000
7.	Internet bandwidth and data services for Library Department	91,880,000
8.	Short term Consultancy under Faculty of Agriculture and Environment	9,000,000
9.	Short term consultancy under Faculty of Law (FOL)	1,500,000
10.	Office equipment for Library Department	30,000,000
11.	Office equipment for Estates Department	12,840,000
12.	Modification and renovation of classroom block next to FOL	185,000,000
<b>Total Amount</b>		<b>1,248,209,275</b>

### **Implications**

- Failure to report to the Authority all awarded contracts contravenes the principles of transparency and accountability in public procurement.
- Failure to review and update the procurement plan affected the Entity's performance in implementation of its procurement plan for FY 2021/22.

### **Recommendations**

1. The Head Procurement and Disposal Unit should for each month, submit to the Authority, a report on the procurement activities undertaken by the Entity including the performance data in accordance with Regulation 20 of the PPDA (Procuring and Disposing Entities) Regulations, 2014.
2. In the event that amendments are made to the departmental work plans, User Departments should share updated work plans with the Head Procurement and Disposal Unit to update the procurement plan in accordance with Section 58 (4) and (5) of the PPDA Act, 2003.

### **Management Response**

*In the FY 2021-2022, the entity majorly focused on reporting only contracts awarded and signed. This explains why the following three contracts worth UGX. 799,019,275 (Extension of Local Area Network (LAN) to IPSS Building – UGX. 149,840,825; Renovation works at FBDS and FEH – UGX. 50,139,650; and, Supply and installation of ICT equipment – UGX. 599,038,800) were excluded in the monthly procurement reports. Going forward, the entity will ensure that all contracts awarded are included in the respective monthly procurement reports.*

*However, there was an oversight in regards to reporting on the three (03) contracts worth UGX. 87,819,848 (Construction and commissioning of a 12 pole LV power line for generator connection from Gulu Main Campus for Faculty of Agriculture, Faculty of Medicine and to the Multifunctional Laboratory including change over switch – UGX. 62,259,868; Supply of sports equipment – UGX. 6,213,880; and, Supply and installation of new fire extinguishers and refilling the old ones – UGX. 19,346,100).*

*Going forward, the Accounting Officer will ensure that procurement reporting by the HPDU includes all contracts awarded within the respective month.*

*In the event that amendments are made to the departmental work plans, User Departments should inform the Head Procurement and Disposal Unit to update the procurement plan in accordance with Section 58 (4) and (5) of the PPDA Act, 2003.*

*This recommendation is taken note of and going forward, the Accounting Officer will ensure that adjustments to the procurement plan are done accordingly.*

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

The Authority found that the Entity was issued with the previous procurement and disposal audit report for Financial Year 2019/20 on 5<sup>th</sup> July 2021 and out of the 18 recommendations made, 10 (55.6%) were implemented, six (33.3%) were partially implemented and two (11.1%) were not implemented as indicated in table 5:

**Table 5: Status of implementation of previous audit recommendations for FY 19/2020**

No.	Audit Recommendation	Status of Implementation	Management response
<b>The Accounting Officer should:</b>			
1.	Regularly conduct or designate persons to conduct a review of the procurement plan to harmonize it with the existing circumstances at the Entity.	Not implemented	<i>The Accounting Officer in a memo dated 5<sup>th</sup> January, 2022 designated persons from the Procurement and Disposal Unit, Office of the University Bursar and the Directorate of Planning and Development to regularly review the approved procurement plan for FY 2022/23 with the aim of harmonizing it with the existing circumstances at the Entity (Attached is the Internal Memo in this regard)</i>
2.	Ascertain the causes for low bidder response and devise mechanisms of increasing competition in the Entity's procurement processes so as to achieve value for money.	Not implemented	<i>The major cause of low bidder response has been established as a bias by vendors because of previous delays in payments that left most vendors frustrated with the University in the years prior to the introduction of IFMS at the University. However, ever since IFMS was rolled out at the University, confidence among vendors has slowly been restored and this has greatly enhanced bidder response. Additionally, the number of invited bidders under RFQ and Restricted bidding has been increased to an average of 5-6 bidders to avert low bidder response.</i>
3.	Direct the Finance Department to always share copies of payment records or payment details with the Procurement and Disposal Unit in order for the procurement action files to be closed off.	Partially implemented	<i>This fully being implemented as all procurement action files are complete with payment details for example payment vouchers, Delivery Notes, and Goods Received Notes that are provided by the Finance department.</i>
4.	Prevail over contract managers to ensure that reports on contract implementation are prepared and forwarded to the	Partially implemented	<i>On appointment for a contract manager by the Accounting Officer, PDU provides them with a copy of the contract as well offers</i>

No.	Audit Recommendation	Status of Implementation	Management response
	Procurement and Disposal Unit in accordance with Regulation 53 (3) (g) of the PPDA (Contracts) Regulations, 2014.		<i>guidance during completion of Form 49 (Contract Management Plan) and preparation of progress reports. With this, all contracts currently being implemented have dully filled Form 49 (Contract Management Plan) and up to date progress reports.</i>
<b>User Departments:</b>			
5.	Contract supervisors should submit regular progress/ contract management reports to the Procurement and Disposal Unit in accordance with Regulation 53 (3) (g) of the PPDA (Contracts) Regulations, 2014.	Partially implemented	
6.	Contract supervisors should strictly supervise contracted firms to fulfill all contractual obligations specified within the terms and condition of contract.	Partially implemented	
<b>Procurement and Disposal Unit</b>			
7.	The Head Procurement and Disposal Unit should archive all documents pertaining to a particular procurement on their respective files as required in accordance with Section 31 (o) of the PPDA Act, 2003.	Partially implemented	<i>This is fully being implemented as the Head PDU now ensures every procurement action file has an attachment of the standard PPDA checklist of documents expected for completeness of any file including any relevant correspondence in respect to that procurement.</i>
<b>Contracts Committee</b>			
8.	The Contracts Committee should review the bidding document before approval and ensure that the set evaluation criteria are neutral, unrestrictive and clearly stated.	Partially implemented	<i>This is fully being implemented; as the Contracts Committee reviews all bidding documents and advises accordingly to ensure that the set evaluation criteria are neutral, unrestrictive and clearly stated.</i>

### Implications

- Failure to fully implement the Authority's audit recommendations is a breach of Section 9 of the PPDA Act, 2003.

- It is also a red flag for weak internal controls and affects the performance of the procurement and disposal function in the Entity.

**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.

## 2.2. Compliance of the procurement and disposal processes with the PPDA act and regulations

### 2.2.1. Conducting procurements outside the procurement plan

The Authority found that three procurements worth UGX 116,498,520 were conducted outside the Entity's procurement plan for FY 2021/2022 contrary to Section 58 (7) of the PPDA Act, 2003 as detailed in table 6 below:

**Table 6: Procurements not on the procurement plan for FY 2021/2022**

No	Subject of procurement	Management response
1.	Supply and installation of lecture production studio equipment worth UGX 39,286,920	<i>This procurement was handled under the Gulu University Sexual and Reproductive Health Resource Center with funding from Centre for International Reproductive Health Training, University of Michigan, USA. Therefore, this was not reflected in the annual procurement plan that was developed basing on the funds appropriated to the University by Parliament for FY 2021/22.</i>
2.	Consultancy service to conduct Environmental and Social Impact Assessment (ESIA) for an area of 786.41 acres of land in Moroto District, Nadunget Sub- County for establishment of a College of Agriculture under Gulu University worth UGX 48,750,000.	<i>These two activities were embedded with the planned preliminary activities of land acquisition for the establishment of the Constituent College and therefore, were not explicitly distinguished making it difficult to have been included at the time of development of the Annual Procurement Plan for FY 2021/22.</i>
3.	Consultancy service for geotechnical investigations for the proposed task force/administration block and geophysical survey for possible water point at the proposed Gulu University Constituent College, Moroto site worth UGX 28,461,600	<i>However, their execution was reported within the respectively monthly procurement reports.</i>

#### Implications

- Procuring outside the procurement plan exposes the Entity to the risk of incurring domestic arrears.
- It could also affect implementation of other planned activities due to diversion of resources.

#### Recommendations

1. The Contracts Committee should ensure that only planned items are procured, except in emergency situations in accordance with Section 58 (7) of the PPDA Act, 2003.
2. The Contracts Committee should ensure that all procurements are in accordance with the procurement plan before they are approved in accordance with Section 28 (1) (bb) of the PPDA Act, 2003.

3. The Procurement and Disposal Unit should on a quarterly basis and in any other case, wherever necessary, review and update its procurement plan, in accordance with Section 58 (4) and (5) of the PPDA Act, 2003.

### 2.2.2. Delays at initiation of procurements

#### i) Delay by the Accounting Officer to approve initiation forms (Form 5)

The Accounting Officer delayed by an average of 47 working days to approve Form 5s of five procurement transactions worth UGX 321,688,120 contrary to Section 48 of the PPDA Act, 2003 as detailed in table 7 below:

**Table 7: Procurements with delayed approval by the Accounting Officer**

No.	Subject of procurement	Initiation date	Date the Head of User Department confirmed request	Date the Accounting Officer approved Form 5	Delay in working days
1.	Provision of compound maintenance worth UGX 81,691,200 for 12 months	18 <sup>th</sup> January 2021	18 <sup>th</sup> January 2021	14 <sup>th</sup> June 2021	106
2.	Supply and installation of solar lighting worth UGX 126,000,000	21 <sup>st</sup> October 2021	9 <sup>th</sup> November 2021	22 <sup>nd</sup> February 2022	76
3.	Supply of identity card production materials worth UGX 25,960,000	12 <sup>th</sup> January 2022	18 <sup>th</sup> January 2022	22 <sup>nd</sup> February 2022	26
4.	Supply and installation of lecture production studio equipment worth UGX 39,286,920	3 <sup>rd</sup> September 2021	3 <sup>rd</sup> September 2021	22 <sup>nd</sup> September 2021	17
5.	Consultancy service to conduct Environmental and Social Impact Assessment (ESIA) for an area of 786.41 acres of land in Moroto District, Nadunget Sub-County for establishment of a College of Agriculture under Gulu University worth UGX 48,750,000	20 <sup>th</sup> January 2022	20 <sup>th</sup> January 2022	3 <sup>rd</sup> February 2022	11
<b>Average delay in working days</b>					<b>47</b>

#### ii) Delay by the PDU to submit Part II of Form 5 to the Contracts Committee for approval of the procurement method, bidding document, shortlist of bidders and evaluation committee members

The PDU delayed by an average of 18 working days to submit Part II of Form 5 to the Contracts Committee for approval of the procurement method, bidding document, shortlist of bidders and

evaluation committee members in two procurements worth UGX 52,906,920 contrary to Section 48 of the PPDA Act, 2003 as detailed in table 8 below:

**Table 8: Procurements with delayed PDU submissions to the Contracts Committee**

No.	Subject of procurement	Date the Accounting Officer approved Form 5	Date the PDU submitted Part II of Form 5 to the Contracts Committee for approval	Delay in working days
1.	Supply of medical drugs for Kitgum Campus worth UGX 13,620,000	21 <sup>st</sup> December 2021	25 <sup>th</sup> January 2022	22
2.	Supply and installation of lecture production studio equipment worth UGX 39,286,920	22 <sup>nd</sup> September 2021	14 <sup>th</sup> October 2021	15
<b>Average delay in working days</b>				<b>18.5</b>

#### **Implication**

Delays at initiation increase procurement lead times which ultimately delays service delivery and exposes the Entity to the risk of low budget absorption.

#### **Recommendations**

- 1) The Accounting Officer should put in place a mechanism to track requisitions submitted to his office for timely approval in order to promote efficiency in public procurement in accordance with Section 48 of the PPDA Act, 2003.
- 2) The Head Procurement and Disposal Unit should ensure timely submission of Form 5 to the Contracts Committee for the approval of the procurement method, bidding document, shortlist of bidders and evaluation committee members to promote efficiency in public procurement in accordance with Section 48 of the PPDA Act, 2003.

#### **Management response**

*In an effort to safeguard the entity from accumulation of domestic arrears, approval of Form 5s by the Accounting Officer is based on confirmation of funds availability by the Finance Department. This account for the delays in approval of Form 5s by the Accounting Officer even after a Member and Head of User Department has signed on the Form 5.*

*Secondly, the Contracts Committee is comprised of academic staff and the arrangement is that CC meetings are not held weekly but on a fortnight basis not to disrupt their teaching schedules. Going forward, the Accounting Officer will ensure all planned procurements are executed and where funds are not available: contract signing will be stayed until funds are available.*

#### **2.2.3. Inappropriate/inadequate requirement in bidding documents**

The Entity issued bidding documents with inappropriate/inadequate requirements in four procurements worth UGX 639,619,440 contrary to Regulations 25 (1) (d); 25 (2) and 28 of the of

the PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2014 as detailed in table 9 below:

**Table 9: Procurements with inappropriate bidding document requirements**

No.	Subject of procurement	Findings	Management response
1.	Provision of security services worth UGX 11,751,620 per month for 12 months	<p><b>Inadequate Terms of Reference</b> The specifications required services of a private security firm to provide "18 armed guards" at 10 premises; however, the Entity did not specify what it required the security personnel to have, for example, was each person required to have a gun, pistol, baton, etc and what equipment was required for effective monitoring and communication.</p>	<p><i>This has been noted; going forward the Accounting Officer will ensure User Departments provide clearer specifications for their requirements.</i></p>
2.	Supply of cleaning and sanitary materials under framework contract for 12 months  Sampled Call Off Orders issued to Karavu Co. Ltd: UGX 110,373,000 UGX 61,310,000	<p><b>Use of brand names in the specification of items</b> The Entity used brand names in the issued bidding document for requirements such as: Axion dish washing; White Star bar soap; OMO detergent; Harpic/ACE; Insecticides -Doom/ BOP; Jik 750ml; Liquid soap hand washing (Fax, Hobby, Skin Guard); wood polish (PLEDGE) etc.</p>	<p><i>The entity specified proven reliable high performance brands for cleaning and sanitary materials as a precaution for effective management of the prevailing COVID-19 Pandemic at the time.</i></p>
3.	Supply of protective gears and sanitization materials under framework contract for 12 months' worth UGX 278,167,000	<p><b>Use of a brand name in the specification of an item</b> The Entity used the JIK brand name in the issued bidding document.</p>	
4.	Consultancy service to conduct Environmental and Social Impact Assessment (ESIA) for an area of 786.41 acres of land in Moroto District.	<p><b>Contradictory delivery period</b> GCC 18.1 stated the completion period as <b>2 months</b> while Item No.1.11 (Contract Duration and Project Timetable) under the Terms of Reference stated that: "The contract shall be effective for <b>3 months</b>, reckoned from the date of receipt of the notice to proceed by the Consultant."</p>	<p><i>Contract signing was scheduled for April, 2022 and having a completion period of 3 months would see the contract spillover to the next financial year which would affect absorption of</i></p>

No.	Subject of procurement	Findings	Management response
	Nadunget Sub-County for establishment of a College of Agriculture under Gulu University worth UGX 48,750,000	<p><b>Failure to specify delivery and review/approval timeframes per required output</b></p> <p>Item No.9 (Outputs) under the Terms of Reference stated the required outputs without indicating the time frame in which the Consultant was supposed to submit each deliverable, as well as the timeframe for review and approval by the relevant stakeholders.</p> <p>The outputs were simply stated as follows:  The Scoping Report and Terms of Reference approved by NEMA  Draft Environmental and Social Impact Assessment and Plan produced for the college to be shared with the Task Force, Gulu University and ATPDC  Final Environment and Social Impact Assessment Report and Environmental Management Plan approved by NEMA is submitted to the College for implementation.</p>	<p><i>funds. Therefore, in consultation with the User Department and the Consultant, contract duration of 2 months was agreed upon for inclusion in the Special Condition Contract.</i></p>

### Implications

- Inadequate Terms of Reference expose the Entity to the risk of procurement of services that are not fit for purpose hence failure to meet objectives of the procurement.
- Specification of items by brand names hinders competition in public procurement by creating disadvantage for potential bidders with brands other than those required.
- Contradictory and unspecified delivery periods/schedules may affect the effectiveness of the inspection process especially where items are delivered & end up being inspected in absence of the supplier.

### Recommendations

- 1) The Contracts Committee should scrutinize all sections of the bidding documents especially terms of reference, specifications as well as delivery schedules for completeness and appropriateness before approving them for issue in accordance with Section 28 (1) (e) of the PPDA Act, 2003.
- 2) The Head Procurement and Disposal Unit should:
  - a) Prior to issuance of bidding documents, conduct quality assurance for appropriateness of all the required documentation in accordance with Regulations 25 (1) (d) and (2) of the of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2014.
  - b) Not issue specifications with reference to a particular trademark, brand name, patent, design, type, specific origin, producer, manufacturer, catalogue or numbered item. Where there is no other sufficiently precise or intelligible way of characterising a requirement, the

description of a brand name used should be followed by the words “or equivalent”, and only serve as a benchmark during the evaluation process in accordance with Regulation 28 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2014.

#### 2.2.4. Irregular use of the direct procurement method

The Entity irregularly used the direct procurement method to procure three requirements worth UGX 47,700,320 as detailed in table 10 below:

**Table 10: Procurements irregularly conducted using the direct procurement method**

No.	Subject of procurement	Findings
1.	Provision of repair and servicing University tractor worth UGX 6,025,000	<p>The procurement was initiated on 19<sup>th</sup> November 2021 and approved by the Accounting Officer on 25<sup>th</sup> November 2021; however, The Authority found that:</p> <p>There was only a proforma invoice dated 10<sup>th</sup> November 2021 worth UGX 6,025,000 from Destiny Automobile Workshop Limited;</p> <p>There was no bid submitted;</p> <p>No bid evaluation report;</p> <p>No contracts committee approval;</p> <p>No contract signed (LPO No,1132 dated 3<sup>rd</sup> December 2021 was not signed);</p> <p>There were no contract terms and conditions attached on the LPO;</p> <p>No invoice;</p> <p>No evidence of completion of repairs; and</p> <p>No payment records.</p> <p><b>Management response</b></p> <p><i>The tractor in question is among others used as an instructional material for practical sessions for students under the Faculty of Agriculture and Environment.</i></p> <p><i>During examination of students under this faculty on how to operate the tractor, it suddenly malfunctioned and required urgent repairs in order to complete examinations.</i></p> <p><i>Upon inquiry with the prequalified service providers who are all Kampala-based, Destiny Automobile Workshop Limited was the only firm willing to have the tractor fixed from site and within the shortest possible time.</i></p> <p><b>Authority’s comment</b></p> <p>The Authority noted that whereas the procurement may have been justifiable, the Entity did not follow the procedures for direct procurement.</p>

No.	Subject of procurement	Findings
2.	Provision of comprehensive insurance for the two (2) University buses worth UGX 17,873,320	<p>The procurement was initiated on 24<sup>th</sup> August 2021 and approved by the Accounting Officer on 31<sup>st</sup> August 2021; however, the Authority found that:</p> <p>There was only a Policy Renewal Notice dated 13<sup>th</sup> July 2021 worth UGX 17,873,320 for the period 5<sup>th</sup> September 2021 to 4<sup>th</sup> September 2022 for (UAR 227Y and UAK 482G) from NIC General Insurance Company Limited;</p> <p>There was no copy of the previous contract to crosscheck if the Conditions of Contract provided for renewal of the contract;</p> <p>There was no Contract Committee approval of the contract renewal;</p> <p>There was no signed contract (LPO No. 1102 dated 1<sup>st</sup> December was not signed);</p> <p>There were no contract terms and conditions attached on the LPO.</p> <p><b><u>Management response</u></b></p> <p><i>The Insurance Policies of the 2 buses were long overdue due to lack of funds before this period. The government release coincided with the need for students to use the buses for field work besides transporting Medical Students to Lacor Hospital daily. The urgency to insure the buses comprehensively left inadequate time for the due procurement processes to be followed.</i></p> <p><i>Going forward, the University will prioritise comprehensive insurance amidst inadequate releases from government.</i></p> <p><b>Authority's comment</b></p> <p>The Entity did not provide any documentation to support the management response.</p>
3.	Supply of medicines and medical supplies worth UGX 23,802,000	<p>Whereas the Accounting Officer approved the initiation form on 16<sup>th</sup> February 2022, the PDU indicated that the Form 5 was received on 25<sup>th</sup> March 2022 causing a delay of 26 working days. This resulted into an unjustified use of the direct procurement citing emergency (shortage) as the reason.</p> <p><b><u>Management response</u></b></p> <p><i>Whereas the Accounting Officer approved the initiation form on 16<sup>th</sup> February 2022, PDU could not proceed with the next procurement processes as the specification provided were inadequate (i.e. the unit of measure had been wrongly specified). The engagement by PDU with the user department to have right specifications caused this delay of 26 working days. However, the forthcoming end user procurement training shall among others address such challenges.</i></p>

### Implication

Irregular use of the direct procurement method denied the Entity the benefits of competitive bidding where every provider endeavours to offer the best quality of the items at competitive pricing.

### Recommendation

The Head Procurement and Disposal Unit should follow the rules for use of direct procurement method when procuring each particular requirement in accordance with Regulation 17 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2014.

#### 2.2.5. Irregularities during issue of bidding documents, receipt and opening of bids

The Entity irregularly received and opened bids from providers not issued the bidding document in two procurements worth UGX 788,959,936 as detailed in table 11 below:

**Table 11: Procurements with irregularities at issue of bidding documents, receipt and opening of bids.**

No.	Subject of procurement	Findings
1.	Provision of compound maintenance 81,691,200 for 12 months	<p><b>Receipt and opening of a bid from a provider not issued a bidding document</b></p> <p>The Entity received and opened the bid from Hygiene Consults Limited yet there was no evidence of sale of the bidding document to the provider in form of a receipt. In addition, the provider was also not recorded on Form 8 (Record of issue of bidding documents).</p> <p><b>Management response</b></p> <p><i>The firms that are not captured on Form 8 are firms that were issued with the bid document from the Gulu University Coordination Office in Kampala. It is possible that this record was not retrieved from our Coordination Office in Kampala. However, evidence of payment for the bid document has been extracted from the bidders' bid documents and is herewith attached.</i></p> <p><b>Authority's comment</b></p> <p>The Entity did not provide any documentation to support the management response.</p>
2.	Supply of assorted stationery and toner cartridges:	<p><b>Receipt and opening of bids from providers not issued a bidding document</b></p> <p>The Entity sold bidding documents to 8 providers according to Form 8 and the receipts on file; however, at time of bid receipt (Form 11), the Entity received 9 bids, 5 of which were not on Form 8 (Record of sale/issue of bidding document) i.e.:</p> <p>Bira Agencies</p>

No.	Subject of procurement		Findings
	Sampled Call Off Orders:		Angel General Supply Kyopa General Merchandise Odyssey Investment Ltd Hemina Enterprises
	<b>Provider</b>	<b>Value (UGX)</b>	
	Prime Trade Links	160,535,600	
	Prime Trade Links	140,171,650	At the time of bid opening, Form 12 (Record of Bid Opening) indicated that eleven bids were opened i.e. there were two additional bids from:
	Prime Trade Links	114,087,200	Explore IT Technologies that was not recorded on Form 8 and Form 11; and
	Prime Trade Links	70,773,600	Trust Quality (U) Limited that was recorded on Form 8, but not recorded on Form 11.
	Prime Trade Links	34,252,140	<b><u>Management response</u></b> <i>The firms that are not captured on Form 8 are firms that were issued with the bid document from the Gulu University Coordination Office in Kampala. It is possible that this record was not retrieved from our Coordination Office in Kampala. However, evidence of payment for the bid document has been extracted from the bidders' bid documents and is herewith attached.</i>
	Biira Agencies	145,757,730	
	Biira Agencies	41,690,816	<b><u>Authority's comment</u></b> The Entity did not provide any documentation to support the management response.

### Implication

Receipt and opening of bids from firms that were not formally issued a bidding document is a red flag for potential collusion and fraudulent practices aimed at creating unfair advantage for some bidders.

### Recommendation

The Head, Procurement and Disposal Unit should not receive and/or open bids from providers that lack evidence of formally obtaining the bidding document and/or providers that do not appear on the record of issue of bidding documents.

#### 2.2.6. Failure to open bids promptly

The Authority found that bids were not opened immediately after bid closure as required in the bidding documents of four procurements worth UGX 241,431,160 contrary to Regulation 59 (9) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2014. The details are in table 12 below:

**Table 12: Procurements with delayed bid opening**

No.	Subject of procurement	Date of bid closing	Date of bid opening
1.	Supply of laboratory reagents, testing kits and protective suits worth UGX 19,499,600	Monday, 25 <sup>th</sup> October 2021 at 5:00pm	Tuesday, 26 <sup>th</sup> October 2021 at 10:00am
2.	Supply and installation of lecture production studio equipment worth UGX 39,286,920	Thursday, 28 <sup>th</sup> October 2021 at 5:pm	Friday, 29 <sup>th</sup> October 2021 at 10:00am
3.	Supply of medical drugs for Kitgum Campus worth UGX 13,620,000	Tuesday, 8 <sup>th</sup> February 2022 at 5:00pm	Wednesday, 9 <sup>th</sup> February 2022 at 10:00am
4.	Supply of Library text books: Lot 1: Text books for the Faculty of Medicine worth UGX 20,100,000 Lot 2: Text books for the Faculty of Law worth UGX 29,307,520 Lot 3: Text books for other Faculties worth UGX 119,617,120	Thursday, 17 <sup>th</sup> February 2022 at 5:00pm	Tuesday, 22 <sup>nd</sup> February 2022 at 10:00am

**Implication**

Delay to open bids exposes the Entity to risks of bid tampering and sneaking in of late bids.

**Recommendation**

The Head Procurement and Disposal Unit should immediately after the closure of the process of submission of bids, move the bids received to the location where the bids should be opened in accordance with Regulation 59 (9) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2014.

**Management response**

*The Procurement and Disposal Unit (PDU) endeavors to open bids on the same day of closing as planned. However, sometimes this may not be possible because members of the User Departments or Contracts Committee may not be available. Going forward, PDU will ensure Users/CC members are available to open bids as scheduled as this is compliance requirement.*

**2.2.7. Low bidder participation**

The Entity failed to obtain adequate competition in the following six procurements worth UGX 318,642,760 under restrictive procurement methods contrary to Section 46 of the PPDA Act, 2003 as detailed in table 13 below:

**Table 13: Procurements with low bidder response**

No.	Subject of procurement	No. bidders invited	No. of bids received
1.	Supply and installation of lecture production studio equipment worth UGX 39,286,920	3	2
2.	Consultancy service to conduct Environmental and Social Impact Assessment (ESIA) for an area of	4 (market knowledge)	2

No.	Subject of procurement	No. bidders invited	No. of bids received
	786.41 acres of land in Moroto District, Nadunget Sub- County for establishment of a College of Agriculture under Gulu University worth UGX 48,750,000	and accredited by NEMA, up to Feb 2022)	
3.	Consultancy service for geotechnical investigations for the proposed task force/ administration block and geophysical survey for possible water point at the proposed Gulu University Constituent College, Moroto site worth UGX 28,461,600	3	2
4.	Supply of medical drugs for Kitgum Campus worth UGX 13,620,000	3	2
5.	Supply of laboratory reagents, testing kits and protective suits worth UGX 19,499,600	5	2
6.	Supply of Library text books: Lot 1: Text books for the Faculty of Medicine worth UGX 20,100,000 Lot 2: Text books for the Faculty of Law worth UGX 29,307,520 Lot 3: Text books for other Faculties worth UGX 119,617,120	5	2

#### **Implication**

This deprived the Entity of the opportunity to receive competitive prices thus limiting achievement of value for money.

#### **Recommendation**

The Accounting Officer should ascertain the causes for low bidder response and devise mechanisms of increasing competition in the Entity's procurement processes so as to maximize value for money in accordance with Section 43 (c) of the PPDA Act, 2003.

#### **Management response**

*The major cause of low bidder response has been established as a bias by vendors because of previous delays in payments that left most vendors frustrated with the University in the years prior to the introduction of IFMS at the University.*

*However, ever since IFMS was rolled out at the University, confidence among vendors has slowly been restored and this has greatly enhanced bidder response.*

*Additionally, the number of invited bidders under RFQ and Restricted bidding has been increased to an average of 5-6 bidders to avert low bidder response.*

#### **2.2.8. Anomalies at the bid evaluation stage**

The Authority found that three procurements worth UGX 766,768,720 had evaluation irregularities as detailed in table 14 below:

**Table 14: Procurements with evaluation irregularities**

No.	Subject of procurement	Findings
1.	Provision of compound maintenance worth UGX 81,691,200 for 12 months	<p><b>Unnecessary delays during bid evaluation</b></p> <p>The Authority found that the evaluation report was prepared on 24<sup>th</sup> March 2021; however, the Chairperson of the evaluation committee refused to sign the evaluation report which caused unnecessary delays. His reasons were:  The Auditor General report of 2019 discovered that the best evaluated bidder, StanHope General Merchandise, was fraudulently claiming VAT from services offered to the University of approximately UGX 60M and to date the recovery had not been implemented.  StanHope General Merchandise was awarded a contract in the FY 2018/19 for pavement of the section of the University compound worth UGX 396M but works were incomplete and the quality wanting.  The revised evaluation report was, however, signed by all members on 27<sup>th</sup> September 2021 when StanHope General Merchandise was rejected as the best evaluated.</p> <p>The Authority found that the actions of the Chairperson of the evaluation committee that caused an unnecessary delay were contrary to:  Regulation 5 (14) of the PPDA (Evaluation) Regulations, 2014 which provides that <i>“The evaluation report shall be signed by all the members of the evaluation committee.”</i>  Regulation 5 (15) of the PPDA (Evaluation) Regulations, 2014 which provides that <i>“Where a member of the evaluation committee does not or is not able to sign the report, the member shall in writing give reasons why he or she did not or was not able to sign the report.”</i>  Regulation 5 (13) of the PPDA (Evaluation) Regulations, 2014 provides that: <i>“The evaluation report shall state the disagreements of the members, if any, including the reasons for the disagreement, the discussions held on the issue in disagreement and the views of the members of the evaluation committee on the matter.”</i></p> <p><b><u>Management response</u></b>  <i>This is noted; going forward, PDU will ensure evaluation of bids is concluded as per PPDA Regulations stated above. Furthermore, the Unit will ensure this gap is addressed during the forthcoming End User Procurement Refresher Training.</i></p>
2.	Supply of laboratory reagents, testing kits and	<p><b>Passing a non-compliant bidder</b></p> <p>The Entity stated the brand as labsystem for a number of laboratory reagents in its bidding document for purposes of</p>

No.	Subject of procurement	Findings										
	protective suits worth UGX 19,499,600	<p>compatibility. However, the evaluation committee irregularly passed Norvik Enterprises Ltd (best evaluated bidder) as compliant yet it offered the Enzimas brand contrary to the required brand of lab system.</p> <p>The Authority found that at contract implementation, the Enzimas brand supplied by Norvik Enterprises Limited was incompatible with the Entity's equipment even after configuration.</p> <p><b>Management response</b>  <i>The recommendation to consider Enzimas by the Evaluation Committee as a compliant offer was based on the technical guidance by a representative of the user department who indicated that the equipment is an open system that accommodates any reagents after configuration. Unfortunately, after configuration the Enzimas brand was found not to be fully compatible and was rejected by the Contract Manager and excluded from the final payment to the supplier.</i></p> <p><b>Authority's comment</b>            The Authority found the management response unsatisfactory.</p>										
3.	Supply of assorted stationery and toner cartridges:  Sampled Call Off Orders: <table border="1" data-bbox="304 1312 647 1839"> <thead> <tr> <th data-bbox="304 1312 456 1384">Provider</th> <th data-bbox="456 1312 647 1384">Value (UGX)</th> </tr> </thead> <tbody> <tr> <td data-bbox="304 1384 456 1496">Prime Trade Links</td> <td data-bbox="456 1384 647 1496">160,535,600</td> </tr> <tr> <td data-bbox="304 1496 456 1608">Prime Trade Links</td> <td data-bbox="456 1496 647 1608">140,171,650</td> </tr> <tr> <td data-bbox="304 1608 456 1720">Prime Trade Links</td> <td data-bbox="456 1608 647 1720">114,087,200</td> </tr> <tr> <td data-bbox="304 1720 456 1839">Prime Trade Links</td> <td data-bbox="456 1720 647 1839">70,773,600</td> </tr> </tbody> </table>	Provider	Value (UGX)	Prime Trade Links	160,535,600	Prime Trade Links	140,171,650	Prime Trade Links	114,087,200	Prime Trade Links	70,773,600	<p><b>Irregular evaluation of providers not issued with the bidding document</b></p> <p>The evaluation committee irregularly evaluated bids from providers that were not issued with the bidding document, vide Table 12 (Bira Agencies, Hemina Enterprises, Odyssey Investment Ltd, Angel General Supplies, Kyopa General Merchandise and Explore IT Technologies).</p> <p>This was contrary to Regulation 48 (a) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2014 which provides that "A bid shall be rejected during the preliminary examination of bids, if the bid is received from a bidder who is not listed on Form 8 as having bought or obtained the bidding document directly from the Procuring and Disposing Entity."</p> <p><b>Management response</b>  <i>The firms that are not captured on Form 8 are firms that were issued with the bid document from the Gulu University Coordination Office in Kampala. It is possible that this</i></p>
Provider	Value (UGX)											
Prime Trade Links	160,535,600											
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Prime Trade Links	114,087,200											
Prime Trade Links	70,773,600											

No.	Subject of procurement		Findings
	Prime Trade Links	34,252,140	<p><i>record was not retrieved from our Coordination Office in Kampala. However, evidence of payment for the bid document has been extracted from the bidders' bid documents and is herewith attached.</i></p> <p><i>Going forward, PDU will ensure that all procurement action files are kept up to date.</i></p> <p><b>Authority's comment</b> The Entity did not provide any documentation to support the management response.</p>
	Biira Agencies	145,757,730	
	Biira Agencies	41,690,816	

### Implications

- Delayed evaluation of bids increases procurement lead times hence delaying service delivery to the intended beneficiaries and potentially affecting the Entity's ability to absorb funds.
- Passing non-compliant bidders exposes the Entity to the risk of contracting providers that could fail to execute the contracts with competence.
- Evaluation of providers not issued with the bidding document is a red flag for collusion as this increases the risk of potentially diverting funds for private benefit and solicitation of favors from suppliers.

### Recommendations

Evaluation Committee members should:

- 1) Evaluation Committees should start evaluation of bids in a timely manner to ensure that evaluations are completed in time in order to promote efficiency in public procurement in accordance with Section 48 of the PPDA Act, 2003.
- 2) Adhere to the criteria set out in the solicitation document during bid evaluation in accordance with Regulation 7 (1) of the PPDA (Evaluation) Regulations, 2014.
- 3) During the preliminary examination of bids reject bids received from providers who were not listed on Form 8 (record of issue) as having bought or obtained the bidding document directly from the Entity in accordance with Regulation 48 (a) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2014.

### 2.2.9. Irregularities at the contracting stage

#### 1) Failure to obtain the Solicitor's General approval of the draft framework contracts

Whereas the estimated market prices at initiation were above UGX 200,000,000 based on estimated quantities that the Entity intended to procure in FY 2021/2022; the Authority found that the draft framework contracts were not submitted to the Solicitor General for approval before contract signing contrary to Clause 2.5 of Guideline 10/2014 (Guidance on use of Framework Contracts for Procurement of Supplies, Works and Non-consultancy services). This was observed in two procurements worth UGX 985,435,736 indicated in table 15 below:

**Table 15: Contracts signed without the Solicitor General's approval**

No.	Subject of procurement	Estimated value on Form 5 (UGX)	Management response															
1.	Supply of protective gears and sanitization materials under framework contract for 12 months.  Sampled Call Off Orders: <table border="1"> <thead> <tr> <th>Provider</th> <th>Value (UGX)</th> </tr> </thead> <tbody> <tr> <td>AR'ENAR Supplies &amp; Services</td> <td>106,675,000</td> </tr> <tr> <td>Fraha General Supplies</td> <td>82,014,500</td> </tr> <tr> <td>Fraha General Supplies</td> <td>40,275,000</td> </tr> <tr> <td>Fraha General Supplies</td> <td>49,202,500</td> </tr> </tbody> </table>	Provider	Value (UGX)	AR'ENAR Supplies & Services	106,675,000	Fraha General Supplies	82,014,500	Fraha General Supplies	40,275,000	Fraha General Supplies	49,202,500	278,167,000	<i>Whereas the estimated values for some Framework Contracts fall above UGX 200,000,000, Framework Agreements are signed based on approved Unit Prices. PDU is also cognizant of the fact that it's the Call-Off orders that are legally binding. There was no individual Call-Order order valued at UGX 200,000,000 and above warranting Solicitor General Clearance.</i>					
Provider	Value (UGX)																	
AR'ENAR Supplies & Services	106,675,000																	
Fraha General Supplies	82,014,500																	
Fraha General Supplies	40,275,000																	
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Prime Trade Links	70,773,600																	
Prime Trade Links	34,252,140																	
Biira Agencies	145,757,730																	
Biira Agencies	41,690,816																	

**Implication**

By failing to seek the Solicitor General's approval, the Entity did not adequately mitigate risks that could potentially arise out of high value contracts.

**Recommendations**

- 1) The Accounting Officer should submit draft framework contracts whose estimated market price at initiation is above 200,000,000 to the Solicitor General for approval before contracts are signed with providers in accordance with Statutory Instrument No. 97 of the Constitution (Exemption of Particular Contracts from Attorney General's Legal Advice) Instrument, 2014.
- 2) Once the draft contracts have been approved by the Solicitor General, the call-off orders need not be approved subsequently in accordance with Clause 2.5 of Guideline 10/2014 (Guidance on use of Framework Contracts for Procurement of Supplies, Works and Non-consultancy services).

**2) Signing contracts above the assessed market price at initiation**

The Accounting Officer signed two contracts worth UGX 37,422,000 above the estimated market prices at initiation without evidence of conducting a market price re-assessment and confirmation

of additional funding contrary to Regulation 9 (1) of the PPDA (Contracts) Regulations, 2014 as detailed in table 16 below:

**Table 16: Contracts signed above assessed market prices at initiation**

No.	Subject of procurement	Assessed market price at initiation (UGX)	Variance (UGX)
1.	Supply of medicines and medical supplies worth UGX 23,802,000	19,970,000	3,832,000 (19.2%)
2.	Supply of medical drugs for Kitgum campus worth UGX 13,620,000	8,979,900	4,640,100 (51.7%)
<b>Totals</b>		<b>28,949,900</b>	<b>8,472,100</b>

### **Implications**

- The Entity was exposed to the risk of incurring domestic arrears.
- There is a potential risk that implementation of other planned activities could be affected due to diversion/ re-allocation of funds.

### **Recommendations**

- 1) Where the price of the best evaluated bidder is higher than the market price established at the commencement of the procurement, the Accounting Officer should re-assess the market price to ascertain that the market price is still valid in accordance with Regulation 5 (3) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2014.
- 2) Where the Accounting Officer ascertains that the market price established at the commencement of the procurement is still valid, the procurement should be cancelled and re-tendered in accordance with Regulation 5 (4) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2014.

### **Management response**



*Upon consulting the end user department to ascertain how they derived the market prices at initiation for both procurements, it was established that they used off the shelf prices of drugs from only one (01) pharmacy which is unrealistic as it ignores other cost drivers for goods/services through public procurement. However, going forward the recommendations provided will be implemented in case of similar situations.*

## 2.3. Achievement of effectiveness and efficiency in contract implementation

### 2.3.1. Poor contracting monitoring and supervision

The Authority found that there were contract management anomalies found in 10 procurements worth UGX 1,643,630,144, the Audit noted that contrary to Regulation 53 (3) (a) of the PPDA (Contracts) Regulations, 2014 as detailed in table 18 below:

**Table 17: Procurements with anomalies during contract implementation**

No	Subject of procurement	Findings
1.	<p>Renovation of Old Library at Gulu University Main Campus worth UGX 64,071,168</p> <p><b>Contractor:</b> Blair Foundation Ltd</p>	<p><b>Unsatisfactory works</b> The Authority during physical verification found that Item D (Timbering) in the BOQ required the contractor to replace all missing and defective hardwood timbering at the reception of the Main Library. However, during physical verification, the Authority found that this was not done, yet the contractor was paid the full contract sum including UGX 500,000 for this item.</p> <div style="display: flex; justify-content: space-around;">   </div> <p>Timber not fixed</p> <p><b>Management response</b> <i>During contract implementation, it was established that there was no missing timber and that the existing ones were still in good shape and only needed refurbishment and replacement of drawers complete with new locks. This was agreed upon and implemented within the UGX. 500,000 provided for in the contract.</i></p> <p><b>Authority's comment</b> The Entity did not provide any documentation to support the management response.</p>
2.	<p>Consultancy service to conduct Environmental and Social Impact</p>	<p><b>Delayed review and approval of the Draft Environment and Social Impact Assessment Report and Environmental Management Plan which has stalled the project</b></p> <p><b>Outputs as per Item No. 1.9 under TORs:</b></p>

No	Subject of procurement	Findings														
	<p>Assessment (ESIA) for an area of 786.41 acres of land in Moroto District, Nadunget Sub- County for establishment of a College of Agriculture under Gulu University worth UGX 48,750,000</p> <p><b>Consultant:</b> Winsjet Associates</p>	<table border="1"> <thead> <tr> <th data-bbox="504 282 900 353">Output</th> <th data-bbox="900 282 1201 353">Date submitted</th> <th data-bbox="1201 282 1442 353">Date of approval</th> </tr> </thead> <tbody> <tr> <td data-bbox="504 353 900 465">Scoping Report and Terms of Reference approved by NEMA</td> <td data-bbox="900 353 1201 465">15<sup>th</sup> May 2022 to NEMA</td> <td data-bbox="1201 353 1442 465">14<sup>th</sup> June 2022 by NEMA</td> </tr> <tr> <td data-bbox="504 465 900 725">Draft Environmental and Social Impact Assessment and Plan produced for the college to be shared with the Task Force, Gulu University and ATPDC</td> <td data-bbox="900 465 1201 725">6<sup>th</sup> June 2022 by the Consultant to Gulu University which acknowledged receipt of the draft report on 7<sup>th</sup> June 2022</td> <td data-bbox="1201 465 1442 725">No evidence of review or approval by the Entity</td> </tr> <tr> <td data-bbox="504 725 900 983">Final Environment and Social Impact Assessment Report and Environmental Management Plan approved by NEMA is submitted to the College for implementation</td> <td data-bbox="900 725 1201 983">Not yet prepared</td> <td data-bbox="1201 725 1442 983">N/A</td> </tr> </tbody> </table>	Output	Date submitted	Date of approval	Scoping Report and Terms of Reference approved by NEMA	15 <sup>th</sup> May 2022 to NEMA	14 <sup>th</sup> June 2022 by NEMA	Draft Environmental and Social Impact Assessment and Plan produced for the college to be shared with the Task Force, Gulu University and ATPDC	6 <sup>th</sup> June 2022 by the Consultant to Gulu University which acknowledged receipt of the draft report on 7 <sup>th</sup> June 2022	No evidence of review or approval by the Entity	Final Environment and Social Impact Assessment Report and Environmental Management Plan approved by NEMA is submitted to the College for implementation	Not yet prepared	N/A		
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Final Environment and Social Impact Assessment Report and Environmental Management Plan approved by NEMA is submitted to the College for implementation	Not yet prepared	N/A														
		<p><b><u>Management response</u></b> <i>The draft Environmental and Social Impact Assessment (ESIA) was reviewed and approved and a response provided to the consultant on 31<sup>st</sup> March, 2023. The final ESIA cannot be submitted to NEMA for issuance of a certificate because submission should include the cost implication for the development of this land evidenced by a dully signed Bill of Quantity and designs which is currently being prepared by another consultant. This consultancy is expected to be concluded before the revised contract end date of 30<sup>th</sup> June, 2023.</i></p> <p><b><u>Authority's comment</u></b> The requirements by NEMA as stated in the management response do not rule out the fact that the PDE on its own part delayed.</p>														
3.	Supply of medicines and medical supplies worth UGX 23,802,000	<p><b><u>Irregular payment for an item not delivered</u></b> Item No 4 in the table below was paid for on 24<sup>th</sup> May 2022 yet there was no evidence of delivery by the provider, Med Biin Pharmaceuticals Ltd:</p> <table border="1"> <thead> <tr> <th data-bbox="504 1653 927 1724">Description</th> <th data-bbox="927 1653 1082 1724">Quantity</th> <th data-bbox="1082 1653 1251 1724">Unit Price (UGX)</th> <th data-bbox="1251 1653 1442 1724">Total Cost (UGX)</th> </tr> </thead> <tbody> <tr> <td data-bbox="504 1724 927 1796">Item No.4: Erythromycin 250 mgs tabs (boxes 10*10)</td> <td data-bbox="927 1724 1082 1796">30</td> <td data-bbox="1082 1724 1251 1796">11,500</td> <td data-bbox="1251 1724 1442 1796">345,000</td> </tr> </tbody> </table> <p><b><u>Management response</u></b></p>			Description	Quantity	Unit Price (UGX)	Total Cost (UGX)	Item No.4: Erythromycin 250 mgs tabs (boxes 10*10)	30	11,500	345,000				
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No	Subject of procurement	Findings																																																							
		<p>The above drug was not available during delivery; and therefore, the supplier in consultation with the contract manager agreed on the alternative brand (i.e. Azithromycin), which is superior and serves the same purpose.</p> <p><b>Authority's comment</b> The Entity did not provide any documentation to prove that there were consultations.</p>																																																							
4.	<p>Supply of cleaning and sanitary materials under framework contract for 12 months</p> <p>Sampled Call Off Orders issued to Karavu Co. Ltd: UGX 110,373,000 UGX 61,310,000</p>	<p><b>No evidence of assessment of prices for items not included in the signed framework contract before issuance of Call Off Orders</b></p> <p>The Entity issued call off orders that included items that were not in the signed contract, without first establishing their market prices. The items were:</p> <p><b>Items on No: 002 (UGX 61,310,000) that were not in the signed contract</b></p> <table border="1" data-bbox="544 869 1477 1346"> <thead> <tr> <th>No.</th> <th>Item Description</th> <th>Quantity</th> <th>Unit Price (UGX)</th> <th>Total Cost (UGX)</th> </tr> </thead> <tbody> <tr> <td></td> <td>Batteries</td> <td>36</td> <td>15,000</td> <td>540,000</td> </tr> <tr> <td></td> <td>Empty jerrycans 20ltrs</td> <td>25</td> <td>15,000</td> <td>375,000</td> </tr> <tr> <td></td> <td>Rat glue</td> <td>12</td> <td>10,000</td> <td>120,000</td> </tr> <tr> <td></td> <td>Hand brush</td> <td>48</td> <td>15,000</td> <td>720,000</td> </tr> <tr> <td></td> <td>Toilet disinfectant (Blue block)</td> <td>25</td> <td>10,000</td> <td>250,000</td> </tr> <tr> <td></td> <td>Umbrella</td> <td>10</td> <td>45,000</td> <td>450,000</td> </tr> <tr> <td></td> <td>Water Drum 60litres</td> <td>2</td> <td>215,000</td> <td>430,000</td> </tr> <tr> <td></td> <td><b>Total</b></td> <td></td> <td></td> <td><b>2,885,000</b></td> </tr> </tbody> </table> <p><b>Management response</b> <i>Quotations were obtained from 3 firms before proceeding to include these items in the Call-Off order issued to M/s Karavu Co. Ltd.</i></p> <p><b>Authority's comment</b> The Entity did not provide any documentation to support the management response</p> <p><b>Items on No: 002 (UGX 110,373,000) that were not in the signed contract</b></p> <table border="1" data-bbox="523 1756 1477 1868"> <thead> <tr> <th>No</th> <th>Item Description</th> <th>Quantity</th> <th>Unit price (UGX)</th> <th>Total Cost (UGX)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Bucket 10 litres</td> <td>4</td> <td>15,000</td> <td>60,000</td> </tr> </tbody> </table>	No.	Item Description	Quantity	Unit Price (UGX)	Total Cost (UGX)		Batteries	36	15,000	540,000		Empty jerrycans 20ltrs	25	15,000	375,000		Rat glue	12	10,000	120,000		Hand brush	48	15,000	720,000		Toilet disinfectant (Blue block)	25	10,000	250,000		Umbrella	10	45,000	450,000		Water Drum 60litres	2	215,000	430,000		<b>Total</b>			<b>2,885,000</b>	No	Item Description	Quantity	Unit price (UGX)	Total Cost (UGX)	1.	Bucket 10 litres	4	15,000	60,000
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		3	Batteries	18	15,000	270,000																																																		
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		5.	hand brush	15	15,000	225,000																																																		
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5.	Supply of assorted stationery and toner cartridges:  Sampled Call Off Orders: Prime Trade Links: UGX 160,535,600; UGX 140,171,650; UGX 114,087,200; UGX 70,773,600 and UGX 34,252,140 Biira Agencies : UGX 145,757,730 and UGX 41,690,816	<p><b>3) Failure to obtain the Solicitor's General approval of the draft framework contracts</b>  The Entity issued call off orders that included items that were not in the signed contracts, without first establishing their market prices. The items were:</p> <p><b>Items worth UGX 71,366,400 that were not in the signed contract with Biira Agencies for Call Off Order No.003</b></p> <table border="1"> <thead> <tr> <th>No.</th> <th>Item Description</th> <th>Quantity</th> <th>Unit Price (UGX)</th> <th>Total Cost (UGX)</th> </tr> </thead> <tbody> <tr> <td>1.</td> <td>Cartridges 147A HP LaserJet 611</td> <td>14</td> <td>1,746,400</td> <td>24,449,600</td> </tr> <tr> <td>2.</td> <td>Cartridges 59A HP LaserJet Pro M404 M405</td> <td>23</td> <td>684,400</td> <td>15,741,200</td> </tr> <tr> <td>3.</td> <td>Cartridge 415A W2030 black</td> <td>8</td> <td>684,400</td> <td>5,475,200</td> </tr> <tr> <td>4.</td> <td>Cartridge 415a W2031 blue</td> <td>5</td> <td>684,400</td> <td>3,422,000</td> </tr> <tr> <td>5.</td> <td>Cartridge 415A W2032 yellow</td> <td>5</td> <td>684,400</td> <td>3,422,000</td> </tr> <tr> <td>6.</td> <td>Cartridge 415A W2033 pink</td> <td>5</td> <td>684,400</td> <td>3,422,000</td> </tr> <tr> <td>7</td> <td>Cartridge colour LJ Printer CE380A</td> <td>2</td> <td>684,400</td> <td>1,368,800</td> </tr> <tr> <td>8.</td> <td>Cartridge colour LJ Printer CE381A</td> <td>2</td> <td>684,400</td> <td>1,368,800</td> </tr> <tr> <td>9.</td> <td>Cartridge colour LJ Printer CE382A</td> <td>2</td> <td>684,400</td> <td>1,368,800</td> </tr> </tbody> </table>					No.	Item Description	Quantity	Unit Price (UGX)	Total Cost (UGX)	1.	Cartridges 147A HP LaserJet 611	14	1,746,400	24,449,600	2.	Cartridges 59A HP LaserJet Pro M404 M405	23	684,400	15,741,200	3.	Cartridge 415A W2030 black	8	684,400	5,475,200	4.	Cartridge 415a W2031 blue	5	684,400	3,422,000	5.	Cartridge 415A W2032 yellow	5	684,400	3,422,000	6.	Cartridge 415A W2033 pink	5	684,400	3,422,000	7	Cartridge colour LJ Printer CE380A	2	684,400	1,368,800	8.	Cartridge colour LJ Printer CE381A	2	684,400	1,368,800	9.	Cartridge colour LJ Printer CE382A	2	684,400	1,368,800
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No	Subject of procurement	Findings				
		10.	Cartridge colour LJ Printer CE383A	2	684,400	1,368,800
		11.	Cartridge black 507A CE400A	3	944,000	2,832,000
		12.	Cartridge blue 507A CE401A	2	944,000	1,888,000
		13.	Cartridge red 507A CE402A	2	944,000	1,888,000
		14.	Cartridge yellow CE402A	2	944,000	1,888,000
		15.	Presentation pointer for LDC projectors	2	236,000	472,000
		16.	C-Exv 42 tonner for photocopier image runner IR 2202	3	330,400	991,200
		<b>Total</b>				<b>71,366,400</b>

**Management response**

*Quotations were obtained from 3 firms before proceeding to include these items in the Call-Off order issued to Bira Agencies.*

**Authority's comment**

The Entity did not provide any documentation to support the management response.

**Items worth UGX 1,257,290 that were not in the signed contract with Biira Agencies for Call Off Order No.004**

No	Item Description	Quantity	Unit price (UGX)	Total Cost (UGX)
1.	Bic pens green	1	31,860	31,860
2	Clipping pins	12	44,840	538,080
3	Notebook office point A5	5	17,700	88,500
4	Wall clock Duracell batteries	44	11,210	493,240
	Whiteboard erasers	5	9,440	47,200
	Writing pads small size	30	1,947	58,410
<b>Total</b>				<b>1,257,290</b>

**Management response**

*Quotations were obtained from 3 firms before proceeding to include these items in the Call-Off order issued to Bira Agencies.*

No	Subject of procurement	Findings																																																																																										
		<p><b>Authority's comment</b> The Entity did not provide any documentation to support the management response.</p> <p><b>Items worth UGX 15,445,660 that were not in the signed contract with Prime Trade Links for Call Off Order No.002</b></p> <table border="1" data-bbox="523 539 1465 1451"> <thead> <tr> <th data-bbox="523 539 608 613">No.</th> <th data-bbox="612 539 938 613">Item Description</th> <th data-bbox="943 539 1091 613">Quantity</th> <th data-bbox="1096 539 1273 613">Unit Price (UGX)</th> <th data-bbox="1278 539 1465 613">Total Cost (UGX)</th> </tr> </thead> <tbody> <tr><td>1</td><td>Flip chart</td><td>14</td><td>20,000</td><td>280,000</td></tr> <tr><td>2</td><td>Whiteboard erasers</td><td>44</td><td>12,000</td><td>528,000</td></tr> <tr><td>3</td><td>Compo pens black</td><td>20</td><td>45,000</td><td>900,000</td></tr> <tr><td>4</td><td>Compo pens blue</td><td>56</td><td>45,000</td><td>2,520,000</td></tr> <tr><td>5</td><td>Notebook office point A5</td><td>111</td><td>20,000</td><td>2,220,000</td></tr> <tr><td>6</td><td>Paper cutter</td><td>2</td><td>200,000</td><td>400,000</td></tr> <tr><td>7</td><td>Parker pen</td><td>29</td><td>200,000</td><td>5,800,000</td></tr> <tr><td>8</td><td>Picfare books A4</td><td>12</td><td>21,240</td><td>254,880</td></tr> <tr><td>9</td><td>Punching machine (small)</td><td>14</td><td>8,000</td><td>112,000</td></tr> <tr><td>10</td><td>Hand bell</td><td>4</td><td>20,000</td><td>80,000</td></tr> <tr><td>11</td><td>Unibel pen impact</td><td>36</td><td>15,000</td><td>540,000</td></tr> <tr><td>12</td><td>Paper bin</td><td>9</td><td>35,000</td><td>315,000</td></tr> <tr><td>13</td><td>White board</td><td>1</td><td>212,000</td><td>212,000</td></tr> <tr><td>14</td><td>White board spray</td><td>1</td><td>20,000</td><td>20,000</td></tr> <tr><td>15</td><td>Wall clock Duracell batteries</td><td>94</td><td>10,620</td><td>998,280</td></tr> <tr><td>16</td><td>Bic pens green</td><td>9</td><td>29,500</td><td>265,500</td></tr> <tr> <td colspan="4"><b>Total</b></td><td><b>15,445,660</b></td></tr> </tbody> </table> <p><b>Management response</b> <i>Quotations were obtained from 3 firms before proceeding to include these items in the Call-Off order issued to M/s Prime Trade Links.</i></p> <p><b>Authority's comment</b> The Entity did not provide any documentation to support the management response.</p> <p><b>Items worth UGX 592,000 that were not in the signed contract with Prime Trade Links for Call Off Order No.008</b></p>	No.	Item Description	Quantity	Unit Price (UGX)	Total Cost (UGX)	1	Flip chart	14	20,000	280,000	2	Whiteboard erasers	44	12,000	528,000	3	Compo pens black	20	45,000	900,000	4	Compo pens blue	56	45,000	2,520,000	5	Notebook office point A5	111	20,000	2,220,000	6	Paper cutter	2	200,000	400,000	7	Parker pen	29	200,000	5,800,000	8	Picfare books A4	12	21,240	254,880	9	Punching machine (small)	14	8,000	112,000	10	Hand bell	4	20,000	80,000	11	Unibel pen impact	36	15,000	540,000	12	Paper bin	9	35,000	315,000	13	White board	1	212,000	212,000	14	White board spray	1	20,000	20,000	15	Wall clock Duracell batteries	94	10,620	998,280	16	Bic pens green	9	29,500	265,500	<b>Total</b>				<b>15,445,660</b>
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No	Subject of procurement	Findings				
		No.	Item Description	Quantity	Unit Price (UGX)	Total Cost (UGX)
			Flip chart	8	20,000	160,000
			Whiteboard erasers	36	12,000	432,000
			<b>Total</b>			<b>592,000</b>
		<p><b><u>Management response</u></b>  <i>Quotations were obtained from 3 firms before proceeding to include these items in the Call-Off order issued to M/s Prime Trade Links.</i></p> <p><b>Authority's comment</b>  The Entity did not provide any documentation to support the management response.</p>				
6.	Supply of tyres, tubes, and batteries under framework contract for 12 months: Sampled call off order: UGX 35,364,000	<p><b>Delayed payment</b>  Call Off Order No. 001 worth UGX 35,364,000 was issued on 27<sup>th</sup> June 2022 and the delivery note and invoice were submitted on 12<sup>th</sup> July 2022; however, payment was made on 20<sup>th</sup> February 2023, after 160 working days contrary to the payment period of "30 working days from the date of the invoice" as stated in the signed contract.</p> <p><b><u>Management response</u></b>  <i>This is noted; delayed payment arose from financial constraints resulting from inadequate cash flow from Government.</i></p>				
7.	Supply and installation of solar lighting worth UGX 126,000,000	<p><b>Partial payment</b>  Out of UGX 126,000,000; only UGX 113,000,000 was paid to the provider, Sure Power Supplies Limited. The balance of UGX 13,000,000 had not been paid yet installation was completed and the Entity was invoiced on 11<sup>th</sup> May 2022.</p> <p><b><u>Management response</u></b>  <i>This is noted; delayed payment arose from financial constraints resulting from inadequate cash flow from Government. However, full payment has now been made to the supplier.</i></p> <p><b>Authority's comment</b>  The Entity did not provide any documentation to support that complete payment was made.</p>				
8.	Supply of Library text books: Lot 1: Text books for the	<p><b>Partial Payment</b>  Out of the UGX 169,024,640 due to the provider, Empresa Solutions Ltd, the Entity only paid UGX 153,517,339. The balance of UGX 15,507,301 has not been paid for items that were delivered and invoiced on 2<sup>nd</sup> February 2023.</p>				

No	Subject of procurement	Findings																																
	Faculty of Medicine worth UGX 20,100,000  Lot 2: Text books for the Faculty of Law worth UGX 29,307,520  Lot 3: Text books for other Faculties worth UGX 119,617,120	<p><b><u>Management response</u></b>  <i>This is noted; delayed payment arose from financial constraints resulting from inadequate cash flow from Government. However, full payment has now been made to the supplier.</i></p> <p><b>Authority's comment</b>            The Entity did not provide any documentation to support that complete payment was made.</p>																																
9.	Supply of laboratory reagents, testing kits and protective suits worth UGX 19,499,600	<p><b>Partial delivery</b>            The provider, Norvik Enterprises Ltd, failed to deliver the following items worth UGX 3,425,000:</p> <table border="1" data-bbox="512 1093 1422 1397"> <thead> <tr> <th>No.</th> <th>Item description</th> <th>Quantity</th> <th>Value (UGX)</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Alp (Enzimas)</td> <td>1</td> <td>115,000</td> </tr> <tr> <td>2</td> <td>Direct Bilirubin (Enzimas)</td> <td>1</td> <td>130,000</td> </tr> <tr> <td>3</td> <td>Stat Pak (Cassette)</td> <td>5</td> <td>275,000</td> </tr> <tr> <td>4</td> <td>HC Lyse (Human) *1L</td> <td>5</td> <td>1,275,000</td> </tr> <tr> <td>5</td> <td>HC Diluent (Human)</td> <td>80</td> <td>1,080,000</td> </tr> <tr> <td>6</td> <td>HC Cleaner (Human) *1L</td> <td>5</td> <td>550,000</td> </tr> <tr> <td colspan="3"><b>Total</b></td> <td><b>3,425,000</b></td> </tr> </tbody> </table> <p><b><u>Management response</u></b>  <i>These items were found to be incompatible with the laboratory equipment even after configuration and therefore, were rejected and their value excluded from the payment to the supplier.</i></p> <p><b>Authority's comment</b>            According to the contract management report, the list of the items was incompatible is highlighted in the table below.</p> <p><b>Irregular payment for incompatible items</b>            Norvik Enterprises Ltd delivered items of Enzimas brand and the contract manager found that these items were not compatible/working with the existing laboratory equipment and requested for them to be returned.</p>	No.	Item description	Quantity	Value (UGX)	1	Alp (Enzimas)	1	115,000	2	Direct Bilirubin (Enzimas)	1	130,000	3	Stat Pak (Cassette)	5	275,000	4	HC Lyse (Human) *1L	5	1,275,000	5	HC Diluent (Human)	80	1,080,000	6	HC Cleaner (Human) *1L	5	550,000	<b>Total</b>			<b>3,425,000</b>
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6	HC Cleaner (Human) *1L	5	550,000																															
<b>Total</b>			<b>3,425,000</b>																															

No	Subject of procurement	Findings																																																									
		<p>However, there was no resolution on the complaint yet the Entity paid the full amount on 24<sup>th</sup> May 2022 for all the items despite their incompatibility with the laboratory equipment. The items were:</p> <table border="1" data-bbox="576 427 1402 1151"> <thead> <tr> <th data-bbox="582 434 683 465">No.</th> <th data-bbox="683 434 1043 465">Item description</th> <th data-bbox="1043 434 1396 465">Value (UGX)</th> </tr> </thead> <tbody> <tr><td data-bbox="582 465 683 497">1.</td><td data-bbox="683 465 1043 497">AST</td><td data-bbox="1043 465 1396 497">230,000</td></tr> <tr><td data-bbox="582 497 683 528">2.</td><td data-bbox="683 497 1043 528">ALT</td><td data-bbox="1043 497 1396 528">230,000</td></tr> <tr><td data-bbox="582 528 683 560">3.</td><td data-bbox="683 528 1043 560">Total protein</td><td data-bbox="1043 528 1396 560">75,000</td></tr> <tr><td data-bbox="582 560 683 591">4.</td><td data-bbox="683 560 1043 591">Glucose</td><td data-bbox="1043 560 1396 591">85,000</td></tr> <tr><td data-bbox="582 591 683 622">5.</td><td data-bbox="683 591 1043 622">Total Bilirubin</td><td data-bbox="1043 591 1396 622">130,000</td></tr> <tr><td data-bbox="582 622 683 654">6.</td><td data-bbox="683 622 1043 654">Amylase</td><td data-bbox="1043 622 1396 654">290,000</td></tr> <tr><td data-bbox="582 654 683 685">7.</td><td data-bbox="683 654 1043 685">Triglyceride</td><td data-bbox="1043 654 1396 685">130,000</td></tr> <tr><td data-bbox="582 685 683 716">8.</td><td data-bbox="683 685 1043 716">LDH</td><td data-bbox="1043 685 1396 716">175,000</td></tr> <tr><td data-bbox="582 716 683 748">9.</td><td data-bbox="683 716 1043 748">HDL</td><td data-bbox="1043 716 1396 748">155,000</td></tr> <tr><td data-bbox="582 748 683 779">10.</td><td data-bbox="683 748 1043 779">Cholesterol</td><td data-bbox="1043 748 1396 779">90,000</td></tr> <tr><td data-bbox="582 779 683 810">11.</td><td data-bbox="683 779 1043 810">Albumin</td><td data-bbox="1043 779 1396 810">80,000</td></tr> <tr><td data-bbox="582 810 683 842">12.</td><td data-bbox="683 810 1043 842">Urea</td><td data-bbox="1043 810 1396 842">99,000</td></tr> <tr><td data-bbox="582 842 683 873">13.</td><td data-bbox="683 842 1043 873">Creatine</td><td data-bbox="1043 842 1396 873">99,000</td></tr> <tr><td data-bbox="582 873 683 904">14.</td><td data-bbox="683 873 1043 904">Calcium</td><td data-bbox="1043 873 1396 904">80,000</td></tr> <tr><td data-bbox="582 904 683 936">15.</td><td data-bbox="683 904 1043 936">Phosphate</td><td data-bbox="1043 904 1396 936">130,000</td></tr> <tr><td data-bbox="582 936 683 967">16.</td><td data-bbox="683 936 1043 967">Chloride</td><td data-bbox="1043 936 1396 967">130,000</td></tr> <tr><td data-bbox="582 967 683 999">17.</td><td data-bbox="683 967 1043 999">Sodium</td><td data-bbox="1043 967 1396 999">195,000</td></tr> <tr><td colspan="2" data-bbox="582 999 683 1030"><b>Total</b></td><td data-bbox="1043 999 1396 1030"><b>2,403,000</b></td></tr> </tbody> </table> <p data-bbox="517 1189 826 1220"><b><u>Management response</u></b></p> <p data-bbox="517 1227 1474 1442"><i>Upon review of the Delivery Note, Goods Received, Tax Invoice and LPO, it was established that the above listed items did not form part of the Enzimas that were rejected due to their incompatibility even after configuration of the Laboratory equipment. Therefore these were among the goods received and paid for (Attached are Delivery Note, Goods Received, Tax Invoice and LPO for verification).</i></p> <p data-bbox="517 1487 815 1518"><b><u>Authority's comment</u></b></p> <p data-bbox="517 1525 1474 1592">The Entity did not provide any documentation to support the management response.</p>	No.	Item description	Value (UGX)	1.	AST	230,000	2.	ALT	230,000	3.	Total protein	75,000	4.	Glucose	85,000	5.	Total Bilirubin	130,000	6.	Amylase	290,000	7.	Triglyceride	130,000	8.	LDH	175,000	9.	HDL	155,000	10.	Cholesterol	90,000	11.	Albumin	80,000	12.	Urea	99,000	13.	Creatine	99,000	14.	Calcium	80,000	15.	Phosphate	130,000	16.	Chloride	130,000	17.	Sodium	195,000	<b>Total</b>		<b>2,403,000</b>
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<b>Total</b>		<b>2,403,000</b>																																																									
10.	Supply of protective gears and sanitization materials under framework contract for	<p data-bbox="517 1599 1474 1666"><b>Issuance of a call off order that had an inflated price for hand washing liquid soap</b></p> <p data-bbox="517 1673 1474 1816">The Authority found that COO No. 003 (UGX 82,014,500) had an inflated price for the hand washing liquid soap which resulted into a variance and potential nugatory expenditure of UGX 1,100,000 to the Entity as shown below:</p>																																																									

No	Subject of procurement	Findings					
	12 months' worth UGX 278,167,000	Item	Qty	Call Off Order Unit Price (UGX)	Fraha General Supplies unit price (UGX)	Variance (UGX)	Total Variance (UGX)
		Hand washing liquid soap	20	80,000	25,000	55,000	1,100,000
		<p><b><u>Management response</u></b>  <i>The University discovered this anomaly and has written to Fraha General Supplies requesting them to refund UGX 1,100,000 that was paid to them in error (See attached letter).</i></p> <p><b>Authority's comment</b>  The Authority reviewed the attached letter and found it unauthentic as it lacked the stamp of Fraha General Supplies.</p> <p><b>Delayed payment</b>  The Entity took 57 working days instead of the "30 working days from the date of the invoice" as stipulated in the signed contract to pay for items under Call Off Order No 009 worth UGX 69,368,000 issued on 22<sup>nd</sup> July 2022. The provider (Fraha General Supplies) delivered and invoiced the Entity on 2<sup>nd</sup> August 2022; however, the Entity paid the provider on 19<sup>th</sup> October 2022 causing a delay of 27 working days from the expected date of payment.</p> <p><b><u>Management response</u></b>  <i>This is noted; delayed payment arose from financial constraints resulting from inadequate cash flow from Government. However, full payment has now been made to the supplier.</i></p> <p><b>Authority's comment</b>  The Entity did not provide any documentation to prove complete payment.</p> <p><b>No evidence of assessment of prices for items not included in the signed framework contract before issuance of call off orders</b>  The Entity issued COO No.003 &amp; No.005 to Fraha General Supplies that included items that were not in the signed contract, without first establishing their prevailing market prices. The items were:</p>					

No	Subject of procurement	Findings				
		No	Item	Quantity	Unit Price (UGX)	Total Cost (UGX)
			Heavy medical duty gloves	20	25,000	500,000
			Bio Hazard Bags 120ltrs all colours	30	400,000	12,000,000
			Cotton 500G Vital	100	12,000	1,200,000
			Vim Powder 1KG	50	13,000	650,000
			Harpic	136	10,000	1,360,000
			Liquid Soap 20LTRS	20	80,000	400,000
			<b>Total</b>			<b>16,110,000</b>
		<p><b><u>Management response</u></b>  <i>Quotations were obtained from 3 firms before proceeding to include these items in the Call-Off order issued to M/s Prime Trade Links.</i></p> <p><b><u>Authority's comment</u></b>  The Entity did not provide any documentation to support the management response.</p>				

### Implications

- Poor contract monitoring and supervision could lead to non- performance by the contractors hence failure to achieve value for money.
- Partial deliveries and delayed completion of projects resulted into delayed service delivery to the intended beneficiaries.
- Delayed/ partial payments create cash flow problems for contractors and this may discourage them from participating in subsequent procurements hence negatively affecting competition in the Entity's bidding processes.
- The Entity potentially incurred a total nugatory expenditure of UGX 3,721,000 for payment for works and supplies not executed/delivered as well as unit price inflations.
- Failure to conduct an assessment of market prices for items not under framework agreements could result into purchase of items at non-competitive prices.

### Recommendations

The Accounting Officer should:

- 1) Fast track the correction of defects and completion of stalled projects to ensure timely service delivery to the intended beneficiaries.
- 2) Ensure that providers are paid within thirty (30) days upon certification of invoices in accordance with Regulation 49 (3) of the PPDA (Contracts) Regulations, 2014.
- 3) Not make payments to a provider under a contract for works, services or supplies, without receipt of the deliverables specified in the contract in accordance with Regulation 47 (1) of the PPDA (Contracts) Regulations, 2014.

- 4) Investigate the procurement of items at prices that were higher than the contracted prices and hold responsible officials found in fault for abetting an avoidable expenditure of up to UGX 3,721,000.
- 5) Contract managers should ensure that the providers meet all performance or delivery obligations in accordance with the terms and conditions of a contract in accordance with Regulation 53 (3) (a) (i) of the PPDA (Contracts) Regulations, 2014.

### 2.3.2. Missing records

Five procurement transactions worth UGX 475,589,100 had missing records as indicated in the table 19 below:

**Table 18: Missing records**

No.	Subject of procurement	Missing record	Management response
1.	Consultancy service to conduct Environmental and Social Impact Assessment (ESIA) for an area of 786.41 acres of land in Moroto District, Nadunget Sub- County for establishment of a College of Agriculture under Gulu University worth UGX 48,750,000	NEMA approval	<i>The final report submission to NEMA for approval is awaiting preliminary cost estimates from the Design Consultancy.</i>
2.	Consultancy service for geotechnical investigations for the proposed task force/ administration block and geophysical survey for possible water point at the proposed Gulu University Constituent College, Moroto site worth UGX 28,461,600	Evidence of approval of the report	<i>The approved report is available for verification.</i>  <b>Authority's comment</b> The Entity did not provide any documentation to support the management response.
3.	Supply of medical drugs for Kitgum Campus worth UGX 13,620,000	Evidence of delivery of NOBEB to all participating bidders	<i>Going forward, PDU will ensure it sends the NOBEB via email and obtains acknowledgement of receipt from bidders</i>
4.	Supply of cleaning and sanitary materials under framework contract for 12 months worth UGX 171,683,000 issued to Karavu		
5.	Supply of protective gears and sanitization materials under framework contract for 12 months worth UGX 213,074,500.		

### Implication

Missing records are a sign of an ineffective accountability system within the Entity.

### Recommendations

- 1) The Head Procurement and Disposal Unit should maintain and archive all documents pertaining to a particular procurement in accordance with Section 31 (o) of the PPDA Act, 2003.

- 2) Heads of User Departments should prevail over contract managers to prepare and submit monthly reports on the progress or completion of each contract to the Accounting Officer and give a copy to the Procurement and Disposal Unit in accordance with Regulation 53 (3) (g) of the PPDA (Contracts) Regulations, 2014.

### 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 Gulu University for the Financial Year 2021/2022 was **moderately satisfactory** with overall weighted average risk rating of **65.9%**.

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 20 below:

**Table 19: Weighted score of Gulu University**

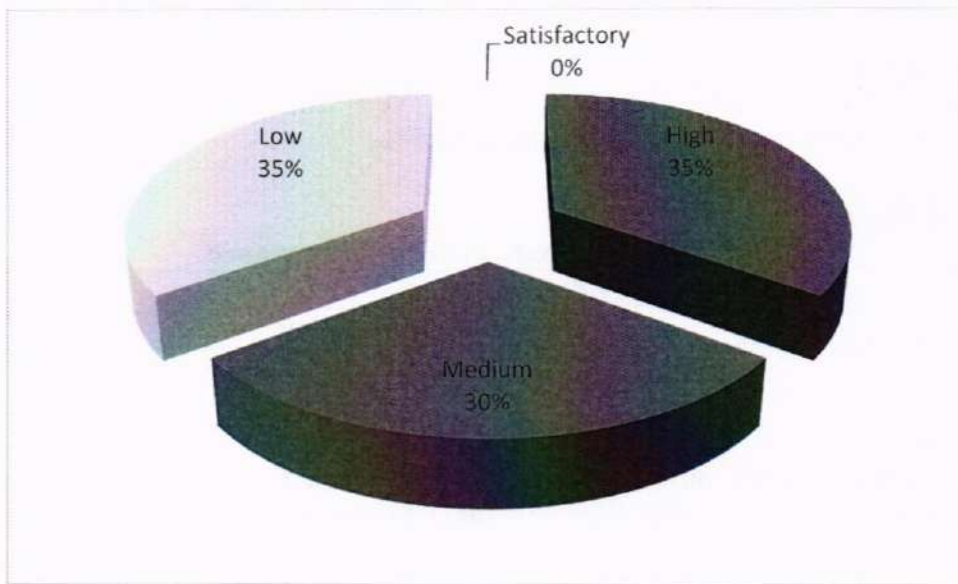
Risk category	No.	No. %	Value (UGX)	Value %	Weights	Total weighted Average	
						By No	By Value
High	7	35	1,255,977,936	60.0	0.6	21	36.0
Medium	6	30	584,164,584	27.9	0.3	9	8.4
Low	7	35	252,437,240	12.1	0.1	3.5	1.2
Satisfactory					0		
<b>Total</b>	<b>20</b>	<b>100</b>	<b>2,092,579,760</b>	<b>100.0</b>	<b>1</b>	<b>33.5</b>	<b>45.6</b>

$$\text{Weighted Average (By no.)} = \frac{\sum \text{Weighted Score} \times 100}{60} = \frac{33.5 \times 100}{60} = 55.8\%$$

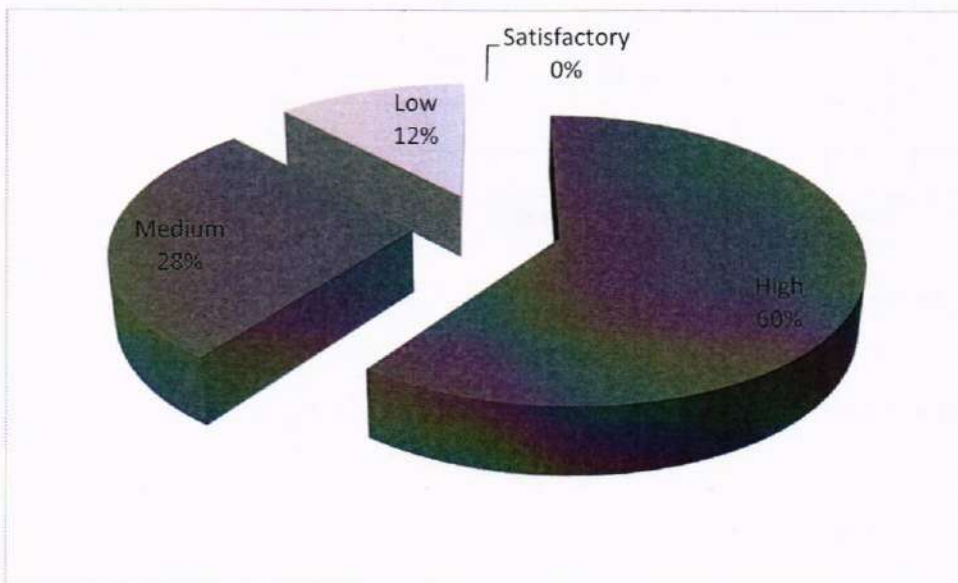
$$\text{Weighted Average (By Value)} = \frac{\sum \text{Weighted Score} \times 100}{60} = \frac{45.6 \times 100}{60} = 76\%$$

$$\text{Combined Weighted Average} = \frac{55.8+76}{2} = 65.9\%$$

**Figure 1: Risk Rating by Number**



**Figure 2: Risk Rating by Value**



### 3.2. Recommended Action Plan

Gulu University should implement the following recommendations within the timeframe given in order to improve its performance in Procurement and Disposal.

**Table 20: Action Plan**

Origin	Recommended Action	Target Date
Accounting Officer	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.	Immediately
	The Accounting Officer should put in place a mechanism to track requisitions submitted to his office for timely approval in order to promote efficiency in public procurement in accordance with Section 48 of the PPDA Act, 2003.	
	The Accounting Officer should ascertain the causes for low bidder response and devise mechanisms of increasing competition in the Entity's procurement processes so as to maximize value for money in accordance with Section 43 (c) of the PPDA Act, 2003.	
	The Accounting Officer should submit draft framework contracts whose estimated market price at initiation is above 200,000,000 to the Solicitor General for approval before contracts are signed with providers in accordance with Statutory Instrument No. 97 of the Constitution (Exemption of Particular Contracts from Attorney General's Legal Advice) Instrument, 2014. Once the draft contracts have been approved by the Solicitor General, the call-off orders need not be approved subsequently in accordance with Clause 2.5 of Guideline 10/2014 (Guidance on use of Framework Contracts for Procurement of Supplies, Works and Non-consultancy services).	
	The Accounting Officer should re-assess the market price to ascertain that the market price is still valid in accordance with Regulation 5 (3) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2014.	
	Where the Accounting Officer ascertains that the market price established at the commencement of the procurement is still valid, the procurement should be cancelled and re-tendered in accordance with Regulation 5 (4) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2014.	

Origin	Recommended Action	Target Date
	<p>The Accounting Officer should fast track the correction of defects and completion of stalled projects to ensure timely service delivery to the intended beneficiaries.</p> <p>The Accounting Officer should ensure that providers are paid within thirty (30) days upon certification of invoices in accordance with Regulation 49 (3) of the PPDA (Contracts) Regulations, 2014.</p> <p>The Accounting Officer should not make payments to a provider under a contract for works, services or supplies, without receipt of the deliverables specified in the contract in accordance with Regulation 47 (1) of the PPDA (Contracts) Regulations, 2014.</p> <p>The Accounting Officer should investigate the procurement of items at prices that were higher than the contracted prices and hold responsible officials found in fault for abetting an avoidable expenditure of up to UGX 3,721,000.</p>	
Contracts Committee	<p>The Contracts Committee should ensure that only planned items are procured, except in emergency situations in accordance with Section 58 (7) of the PPDA Act, 2003.</p> <p>The Contracts Committee should ensure that all procurements are in accordance with the procurement plan before they are approved in accordance with Section 28 (1) (bb) of the PPDA Act, 2003.</p> <p>The Contracts Committee should scrutinize all sections of the bidding documents especially terms of reference, specifications as well as delivery schedules for completeness and appropriateness before approving them for issue in accordance with Section 28 (1) (e) of the PPDA Act, 2003.</p>	Immediately
Evaluation Committee	<p>Evaluation Committees should start evaluation of bids in a timely manner to ensure that evaluations are completed in time in order to promote efficiency in public procurement in accordance with Section 48 of the PPDA Act, 2003.</p> <p>Evaluation Committees should Adhere to the criteria set out in the solicitation document during bid evaluation in accordance with Regulation 7 (1) of the PPDA (Evaluation) Regulations, 2014.</p> <p>Evaluation Committee members should during the preliminary examination of bids reject bids received from providers who were not listed on Form 8 (record of issue) as having bought or obtained the bidding document directly from the Entity in</p>	Immediately

Origin	Recommended Action	Target Date
	accordance with Regulation 48 (a) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2014.	
Procurement and Disposal Unit	<p>The Head Procurement and Disposal Unit should for each month, submit to the Authority, a report on the procurement activities undertaken by the Entity including the performance data in accordance with Regulation 20 of the PPDA (Procuring and Disposing Entities) Regulations, 2014.</p> <p>The Procurement and Disposal Unit should on a quarterly basis and in any other case, wherever necessary, review and update its procurement plan, in accordance with Section 58 (4) and (5) of the PPDA Act, 2003.</p> <p>The Head Procurement and Disposal Unit should ensure timely submission of Form 5 to the Contracts Committee for the approval of the procurement method, bidding document, shortlist of bidders and evaluation committee members 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:</p> <ul style="list-style-type: none"> <li>a) Prior to issuance of bidding documents, conduct quality assurance for appropriateness of all the required documentation in accordance with Regulations 25 (1) (d) and (2) of the of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2014.</li> <li>b) Not issue specifications with reference to a particular trademark, brand name, patent, design, type, specific origin, producer, manufacturer, catalogue or numbered item. Where there is no other sufficiently precise or intelligible way of characterising a requirement, the description of a brand name used should be followed by the words “or equivalent”, and only serve as a benchmark during the evaluation process in accordance with Regulation 28 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2014.</li> </ul> <p>The Head Procurement and Disposal Unit should follow the rules for use of direct procurement method when procuring each particular requirement in accordance with Regulation 17 of the</p>	Immediately

Origin	Recommended Action	Target Date
	<p>PPDA (Rules and Methods for Procurement of Supplies, Works and Non- Consultancy Services) Regulations, 2014.</p> <p>The Head, Procurement and Disposal Unit should not receive and/or open bids from providers that lack evidence of formally obtaining the bidding document and/or providers that do not appear on the record of issue of bidding documents.</p> <p>The Head Procurement and Disposal Unit should immediately after the closure of the process of submission of bids, move the bids received to the location where the bids should be opened in accordance with Regulation 59 (9) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2014.</p> <p>The Head Procurement and Disposal Unit should maintain and archive all documents pertaining to a particular procurement in accordance with Section 31 (o) of the PPDA Act, 2003.</p>	
User Department	<p>In the event that amendments are made to the departmental work plans, User Departments should share updated work plans with the Head Procurement and Disposal Unit to update the procurement plan in accordance with Section 58 (4) and (5) of the PPDA Act, 2003.</p> <p>Contract managers should ensure that the providers meet all performance or delivery obligations in accordance with the terms and conditions of a contract in accordance with Regulation 53 (3) (a) (i) of the PPDA (Contracts) Regulations, 2014.</p> <p>Heads of User Departments should prevail over contract managers to prepare and submit monthly reports on the progress or completion of each contract to the Accounting Officer and give a copy to the Procurement and Disposal Unit in accordance with Regulation 53 (3) (g) of the PPDA (Contracts) Regulations, 2014.</p>	Immediately

Appendix 1: Transaction list and rating per case

No	Procurement Number	Reference	Subject of Procurement	Method of Procurement	Provider	Contract Value (UGX)	Risk Rating
1.	GU/CONS/2021/00006/02		Provision of security services	ODB-Framework	Saracen Uganda Ltd	94,012,960	Medium
2.	GU/SUPPLS/2021/00006/02		Supply of protective gears and sanitization materials	ODB-Framework	AR'ENAR Supplies & Services	106,675,000	Medium
	GU/SUPPLS/2021/00006/03		Supply of protective gears and sanitization materials for general consumption	ODB-Framework	Fraha General Supplies	82,014,500	
	GU/SUPPLS/2021/00006/07		Supply of protective gears and sanitization materials for Semester II 2021/2022	ODB-Framework	Fraha General Supplies	40,275,000	
	GU/SUPPLS/2021/00006/05		Supply of protective gears and sanitization materials for students' orientation programme	ODB-Framework	Fraha General Supplies	49,202,500	
3.	GU/SUPPLS/2021/00001/01		Supply of assorted toner and cartridges for general consumption	ODB-Framework	Prime Trade Links	160,535,600	High
	GU/SUPPLS/2021/00001/02		Supply of assorted stationery for general consumption	ODB-Framework	Prime Trade Links	140,171,650	
	GU/SUPPLS/2021-2022/00001/06		Supply of toner and cartridges for Semester I 2021/2022 Examinations	ODB-Framework	Prime Trade Links	114,087,200	
	GU/SUPPLS/2021/00001/07		Supply of toner and cartridges for Semester II 2021/2022	ODB-Framework	Prime Trade Links	70,773,600	
	GU/SUPPLS/2021/00001/08		Supply of assorted stationery for Semester II 2021/2022	ODB-Framework	Prime Trade Links	34,252,140	
	GU/SUPPLS/2021/00001/03		Supply of toner and cartridges for SEM II 2020/2021 Examination and Recess	ODB-Framework	Bira Agencies	145,757,730	
	GU/SUPPLS/2021/00001/04		Supply of assorted stationery for SEM II 2020/2021 Examination and Recess	ODB-Framework	Bira Agencies	41,690,816	
4.	GU/CONS/2021/00004/04		Provision of compound maintenance-Lot 1	ODB-Framework	Cultas Investment Limited	2,005,000	High

No	Procurement Number	Reference	Subject of Procurement	Method of Procurement	Provider	Contract Value (UGX)	Risk Rating
	GU/NC/CONS/2021/00004/05		Provision of compound maintenance-Lot 2	ODB-Framework	Hygiene Consultants Ltd	2,029,600	
	GU/NC/CONS/2021/00004/06		Provision of compound maintenance-Lot 3	ODB-Framework	Hygiene Consultants Ltd	2,773,000	
5.	GU/SUPPL/S/2021/00003/02		Supply of cleaning and sanitary materials for general consumption	ODB-Framework	Karavu Company Ltd	110,373,000	High
	GU/SUPPL/S/2021/00003/02		Supply of cleaning and sanitary materials for Semester II 2021/2022	ODB-Framework	Karavu Company Ltd	61,310,000	
6.	GU/SUPPL/S/2021-2022/00048		Supply of library text books for Lots 1,2 and 3	Restricted Domestic Bidding	Empresa Solutions Ltd	169,024,640	Medium
7.	GU/WORKS/2021-2022/00005		Supply and installation of solar lighting	Quotations Method	Sure Power Supplies Ltd	126,000,000	Low
8.	GU/WORKS/2021-2022/00001		Renovation of Old Library at Gulu University Main Campus	Quotation Method	Blair Foundation Ltd	64,071,168	Medium
9.	GU/NC/CONS/2021/00001/01		Printing and supply of Answer Booklets for SEM II 2020/2021 Examination and Recess	ODB-Framework	Wisdom Stationers and Printers	46,883,760	Medium
	GU/NC/CONS/2021/00001/002		Designing and printing of Guild charts, customized Guild diaries and embroidered polo T shirts			15,334,100	
	GU/NC/CONS/2021/00001/003		Designing and printing of certificates, photo shooting and photo editing			3,452,680	
	GU/NC/CONS/2021/00001/004		Printing of examination answer booklets for Semester I 2021-2022 examinations			54,886,360	
	GU/NC/CONS/2021/00001/005		Printing services for the 17 <sup>th</sup> Graduation (Booklets, invitation cards, stickers, tags)			19,687,100	

No	Procurement Number	Reference	Subject of Procurement	Method of Procurement	Provider	Contract Value (UGX)	Risk Rating
	GU/NC/CONS/2021/00001/005/1		Printing services for the 17 <sup>th</sup> Graduation (VIP Invitation cards and stickers)			282,964	
	GU/NC/CONS/2021/00001/005/2		Printing services for the 17 <sup>th</sup> Graduation (Certificate Cylinder)			265,500	
	GU/NC/CONS/2021/00001/006		Printing of examination answer booklets for Semester II 2021-2022 examinations			67,279,352	
10.	GU/NC/CONS/2021-2022/00003		Consultancy service to conduct Environmental and Social Impact Assessment (ESIA) for an area of 786.41 acres of land in Moroto District Nadunget Sub- County for establishment of a College of Agriculture under Gulu University	Request for Proposal without Expression of Interest (EOI)	Winsjet Associates	48,750,000	High
11.	GU/SUPPL.S/2021-2022/00018		Supply and installation of lecture production studio equipment	Quotation Method	Instant Ventures Ltd	39,286,920	Low
12.	GU/SUPPL.S/2020-2021/00004/01		Supply of tyres	ODB-Framework	Arrow Centre (Uganda) Ltd	35,364,000	Medium
13.	GU/NC/CONS/2021-2022/00002		Consultancy service for geotechnical investigations for the proposed task force/ administration block and geophysical survey for possible water point at the proposed Gulu University Constituent College, Moroto site	Request for Proposal without Expression of Interest (EOI)	Sadrine Consulting Group Limited	28,461,600	Low
14.	GU/SUPPL.S/2021-2022/00078		Supply of identity card production materials	Quotations Method	Stay Invest Ware Ltd	25,960,000	Low
15.	GU/SUPPL.S/2021-2022/00085		Supply of medicines and medical supplies	Quotations Method	Med Biin Pharmaceuticals Ltd	23,802,000	High

No	Procurement Number	Reference	Subject of Procurement	Method of Procurement	Provider	Contract Value (UGX)	Risk Rating
16.	GU/SUPPLS/2021-2022/00017		Supply of laboratory reagents, testing kits and protective suits	Quotation Method	Norvik Enterprises Ltd	19,499,600	High
17.	GU/NOCONS/2021-2022/00055		Provision of comprehensive insurance for the two (2) University buses	Direct Procurement	NIC General Insurance Company Limited	17,873,320	Low
18.	GU/SUPPLS/2021-2022/00076		Supply of medical drugs for Kitgum Campus	Quotations Method	Norvik Enterprises Ltd	13,620,000	Medium
19.	GU/NOCONS/2021-2022/00063		Provision of repair and servicing University tractor	Direct	Destiny Automobile Workshop Limited	6,025,000	Low
20.	GU/WORKS/2021-2022/00002		Relocation of 02 Uniports from Gulu University Main Campus to the New Police Station at the Forest Land	Quotation Method	M/s Cultas Investment Ltd	8,830,400	Medium

## Appendix II: Findings and rating on the individual contracts reviewed

No	HIGH/MEDIUM RISK CONTRACTS	REASONS FOR HIGH/MEDIUM RISK
1.	Supply of assorted toner and cartridges for general consumption	<ul style="list-style-type: none"> <li>• Receipt and opening of bids from providers not issued a bidding document</li> <li>• Irregular evaluation of providers not issued with the bidding document</li> <li>• Failure to obtain the Solicitor's General approval of the draft framework contracts</li> <li>• Failure to obtain the Solicitor's General approval of the draft framework contracts</li> </ul>
2.	Provision of compound maintenance	<ul style="list-style-type: none"> <li>• Delay by the Accounting Officer by 106 working days to approve initiation forms (Form 5)</li> <li>• Receipt and opening of a bid from a provider not issued a bidding document</li> <li>• Unnecessary delays during bid evaluation</li> </ul>
3.	Supply of protective gears and sanitization materials	<ul style="list-style-type: none"> <li>• Use of a brand name in the specification of an item</li> </ul>
4.	Supply of cleaning and sanitary materials for general consumption	<ul style="list-style-type: none"> <li>• Use of brand names in the specification of items such as Axion dish washing, White Star bar soap, OMO detergent, Harpic/ACE, Insecticides -Doom/BOP and Jik 750ml;</li> <li>• Liquid soap hand washing (Fax, Hobby, Skin Guard); wood polish (PLEDGE) etc</li> <li>• No evidence of assessment of prices for items not included in the signed framework contract before issuance of Call Off Orders</li> <li>• Missing record of evidence of delivery of NOBEB to all participating bidders</li> </ul>
5.	Consultancy service to conduct Environmental and Social Impact Assessment (ESIA) for an area of 786.41 acres of land in Moroto District Nadunget Sub- County for establishment of a College of Agriculture under Gulu University	<ul style="list-style-type: none"> <li>• Low bidder participation 4 (market knowledge and accredited by NEMA, up to Feb 2022)</li> <li>• Delayed review and approval of the Draft Environment and Social Impact Assessment Report and Environmental Management Plan which has stalled the project</li> </ul>
6.	Supply of medicines and medical supplies	<ul style="list-style-type: none"> <li>• Unjustified use of the direct procurement method</li> <li>• Signing contract above the assessed market price at initiation with a variance of 3,832,000 (19.2%)</li> <li>• Irregular payment for an item not delivered</li> </ul>
7.	Supply of laboratory reagents, testing kits and protective suits	<ul style="list-style-type: none"> <li>• Failure to open bids promptly</li> <li>• Low bidder participation: 5 were invited but only 2 opened</li> </ul>

No	HIGH/MEDIUM CONTRACTS	RISK	REASONS FOR HIGH/MEDIUM RISK
			<ul style="list-style-type: none"> <li>• Passing a non-compliant bidder</li> <li>• Partial delivery-the provider, Norvik Enterprises Ltd, failed to deliver the following items worth UGX 3,425,000</li> <li>• Irregular payment for incompatible items worth UGX 2,403,000</li> </ul>

### Appendix III: Risk Rating Criteria

RISK	DESCRIPTION	AREA	IMPLICATION
<b>HIGH</b>	Such procurements were considered to have serious weaknesses, which could cause material financial loss or carry risk for the regulatory system or the Entity's reputation. Such cases warrant immediate attention by senior management.  Significant deviations from established policies and principles and/or generally accepted industry standards will normally be rated "high".	<b>Planning:</b> Lack of or failure to procure within the approved plan	This implies emergencies and use of the direct procurement method which affects competition and value for money.
		<b>Bidding Process:</b> Use of wrong/inappropriate procurement methods, failure to seek Contracts Committee approvals and usurping the powers of the PDU.	This implies use of less competitive methods which affects transparency, accountability and value for money.
		<b>Evaluation:</b> Use of inappropriate evaluation methodologies or failure to 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.

RISK	DESCRIPTION	AREA	IMPLICATION
		<b>Contract Management:</b> Payment for shoddy work or work not delivered.	This implies financial loss since there has been no value for money for the funds spent and the services have not been received by the intended beneficiaries
<b>MEDIUM</b>	Procurements that were considered to have weaknesses which, although less likely to lead to material financial loss or to risk damaging the regulatory system or the Entity's reputation, warrant timely management action using the existing management framework to ensure a formal and effective system of management controls is put in place. Such procurements would normally be graded "medium" provided that there is sufficient evidence of "hands on management control and oversight" at an appropriate level of seniority.	<b>Planning:</b> Lack of initiation of procurements and confirmation of funds.	This implies committing the Entity without funds thereby causing domestic arrears.
		<b>Bidding Process:</b> Deviations from standard procedures namely bidding periods, standard formats, use of PP Forms and records of issue and receipts of bids, usage of non-qualified firms and splitting procurement requirements.	This implies lack of efficiency, standardization and avoiding competition.
		<b>Procurement Structures:</b> Lack of procurement structures	This implies lack of independence of functions and powers and interference in the procurement process.
		<b>Record Keeping:</b> Missing Contracts Committee records and incomplete contract management records.	This implies that one cannot ascertain the audit trail namely; whether the necessary approvals were obtained in a procurement process.
		<b>Contract and Contract Management:</b> Failure to appoint Contract 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	

RISK	DESCRIPTION	AREA	IMPLICATION
		<p>solicitation document aspects of gender, social inclusion, environment, health and safety.</p> <p>Aspects of gender, social inclusion, environment, health and safety not covered by the contractor during contract implementation.</p>	
<b>LOW</b>	<p>Procurements with weaknesses where resolution within the normal management framework is considered desirable to improve efficiency or to ensure that the business matches current market best practice. Deviations from laid down detailed procedures would normally be graded "low" provided that there is sufficient evidence of management action to put in place and monitor compliance with detailed procedures.</p>	<p><b>Planning:</b> Lack of procurement reference numbers.</p>	<p>This leads to failure to track the procurements which leads to poor record keeping.</p>
		<p><b>Bidding Process:</b> Not signing the Ethical Code of Conduct</p>	<p>This leads to failure to declare conflict of interest and lack of transparency.</p>

**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 IV: Contracts Committee, Procurement and Disposal Unit Composition and User Departments**

**Contracts Committee Composition**

No	Name	Job Title	Position on Contracts Committee	Appointment Date by PS/ST	Date of Expiration
1.	Dr. Collins Okello	Senior Lecturer, Faculty of Agriculture and Environment	Chairperson	12th October, 2020	12th October, 2023
2.	Dr. Christine Oryema	Senior Lecturer, Faculty of Science	Secretary	12th October, 2020	12th October, 2023
3.	Ms. Priscilla Odiya Nyaga	Lecturer, Faculty of Law	Member	12th October, 2020	12th October, 2023
4.	Dr. Martine Nyeko	Senior Lecturer, Faculty of Agriculture and Environment	Member	12th October, 2020	12th October, 2023
5.	Mr. Hab'imana John Baptist	Lecturer, Faculty of Education and Humanities	Member	12th October, 2020	12th October, 2023

**Procurement and Disposal Unit Composition**

No	Name	Job Title	Academic Qualification	Procurement Certification	Years of Experience
1.	Mr. Oyuku Walter	Principal Procurement Officer	Masters of Business Administration, Masters of Science in Procurement and Supply Chains Management, MCIPS (UK) and Bachelors of International Business	CIPS	12
2.	Mr. Owora Charles Omwendo	Procurement Officer	Bachelors of Procurement and Logistics Management and Post Graduate Diploma in Strategic Procurement and Supply Chains Management		12
3.	Ms. Lawino Harriet	Procurement Officer	Bachelors of Procurement and Logistics Management		12

**List of User Departments**

No	User Department	Head of Department	Job Title
1.	Central Administration	Mr. Oballim Christopher	Deputy University Secretary
2.	Finance Department	Mr. Nyeko John	University Bursar
3.	Directorate of Planning and Development	Mr. Asaf Adebua	Chief, Directorate of Planning and Development
4.	Gulu University Constituent College Moroto	Dr. Sidonia Angom Ochieng	Chairperson, Task Force, Gulu University Constituent College Moroto
5.	Department of Human Resources Management	Ms. Cakuru Christine	Principal Human Resource Officer

No	User Department	Head of Department	Job Title
6.	Faculty of Agriculture and Environment	Dr. Collins Okello	Dean, Faculty of Agriculture and Environment
7.	Faculty of Medicine	Dr. Kaducu Ocaka Felix	Dean, Faculty of Medicine
8.	Faculty of Science	Dr. Malinga Geoffrey	Dean, Faculty of Science
9.	Faculty of Law	Dr. Sadat Mohamed	Dean, Faculty of Law
10.	Faculty of Education and Humanities	Dr. Ofoyuru Denis Thaddeus	Dean, Faculty of Education and Humanities
11.	Faculty of Business and Development Studies	Dr. Olido Kenneth	Dean, Faculty of Business and Development Studies
12.	Directorate of Research and Graduate Studies	Associate Professor Komakech Daniel	Chief, Directorate of Research and Graduate Studies
13.	Academic Affairs	Dr. Jerry Bagaya	Academic Registrar
14.	Library and Information Affairs Services	Dr. Ongaya Kizito	Ag. University Librarian
15.	Directorate of ICT	Mr. Matsiko Perez	Chief, ICT
16.	Multifunctional Laboratories	Associate Professor Echodu Richard	Chief, Multifunctional Laboratories
17.	Institute of Peace and Strategic Studies	Ms. Stella Laloyo Apecu	Chief, Institute of Peace and Strategic Studies
18.	Hoima Campus	Rev. Fr. Bomaventure Kyaligonza	Chief, Hoima Campus
19.	Kitgum Campus	Ms. Aromorach Odora Kevin	Chief, Kitgum Campus
20.	University Hospital/ Clinic	Dr. Mukembo Robert	Medical Officer
21.	Student Affairs	Mr. Opio Francis	Dean of Students
22.	Estates Department	Mr. Okot Wokorach Stephen	Estates Officer
23.	Procurement and Disposal Unit	Mr. Oyuku Walter	Principal Procurement Officer

**APPENDIX V: MAINTENANCE OF MOTORVEHICLES AND MOTORCYCLES**

No.	Procurement Reference Number	Subject of procurement	Provider	LPO and issue date	Value (UGX)
1.	GU/NC'ONS/2021-2022/00144	Provision of repair and servicing of motorcycle UEC 100Y	Mr. Samuel Hujong	LPO No.1366 dated 14/06/2022	515,000
2.	GU/NC'ONS/2021-2022/00141	Repair and servicing vehicle Reg. No. UAA 960F	St. Joseph's Garage Limited	LPO No.1359 dated 8/06/2022	1,873,840
3.	GU/NC'ONS/2021-2022/00142	Repair and servicing tractor UAJ 326X	St. Joseph's Garage Limited	LPO No.1360 dated 8/06/2022	755,200
4.	GU/NC'ONS/2021-2022/00137	Provision of minor repair and servicing vehicle Reg. No. UBE 156Z	Destiny AutoMobile Workshop Limited	LPO No.1349 dated 7/06/2022	405,000
5.	GU/NC'ONS/2021-2022/00132	Provision of minor services for vehicle UAY 173Z	CFAO Motors Uganda Ltd	LPO No.1342 dated 6/06/2022	402,600
6.	GU/NC'ONS/2021-2022/00104	General repair and servicing of University motorcycles	Mr. Samuel Hujong	LPO No.1278 dated 13/05/2022	2,566,000
7.	GU/NC'ONS/2021-2022/00107	Repair and servicing vehicle Reg. No. UBE 156Z	Destiny AutoMobile Workshop Limited	LPO No.1286 dated 13/05/2022	405,000
8.	GU/NC'ONS/2021-2022/00108	Repair and servicing vehicle Reg. No. UAA 962F	St. Joseph's Garage Limited	LPO No.1288 dated 13/05/2022	792,960
9.	GU/NC'ONS/2021-2022/00124	Repair and servicing vehicle Reg. No. UBE 146Z	Destiny AutoMobile Workshop Limited	LPO No.1328 dated 26/05/2022	1,455,000
10.	GU/NC'ONS/2021-2022/00099	Routine service for vehicle No. UAU 739X	Toyota Uganda Ltd	LPO No.1244 dated 17/03/2022	402,600
11.	GU/NC'ONS/2021-2022/00084	Provision of routine services for vehicle no. UBE 379M	Eyeconic Company Limited	LPO No.1192 dated 18/01/2022	649,700
12.	GU/NC'ONS/2021-2022/00086	Provision of routine services for vehicle UBE 146Z	Destiny Automobile Workshop Ltd	LPO No.1198 dated 21/01/2022	365,000
13.	GU/NC'ONS/2021-2022/00064	Provision of routine services for motor vehicle UAA 922E	Destiny Automobile Workshop Limited	LPO No.1134 dated 3/12/2021	435,000
14.	GU/NC'ONS/2021-2022/00066	Provision of routine services for motor vehicle UAU 739X	Toyota Uganda Ltd	LPO No.1138 dated 3/12/2021	402,600

No.	Procurement Reference Number	Subject of procurement	Provider	LPO and issue date	Value (UGX)
15.	GU/NC'ONS/2021-2022/00037	Provision of motorcycle servicing (UEC 100Y, UEC 216Y and UBA 419Z)	Mr. Samuel Hujong	LPO No.1036 dated 1/11/2021	618,000
16.	GU/NC'ONS/2021-2022/00038	Replacement of new battery for vehicle UBE 379M	Toyota Uganda Ltd	LPO No.1039 dated 1/11/2021	797,480
17.	GU/NC'ONS/2021-2022/00040	Provision of motor vehicle servicing UBE 156Z	Destiny Automobile Workshop Ltd	LPO No.1042 dated 1/11/2021	335,000
18.	GU/NC'ONS/2021-2022/00052	Provision of vehicle servicing- UAU 739X	Toyota Uganda Ltd	LPO No.1059 dated 1/11/2021	718,619
19.	GU/NC'ONS/2021-2022/00057	Provision of vehicle servicing- UAR 263Y	St. Joseph's Garage Limited	LPO No.1076 dated 9/11/2021	1,023,532
20.	GU/NC'ONS/2021-2022/00046	Provision of vehicle servicing- UG 1635E	St. Joseph's Garage Limited	LPO No.1043 dated 9/11/2021	650,000
21.	GU/NC'ONS/2021-2022/00048	Provision of vehicle servicing- UAY 173Z	Toyota Uganda Ltd	LPO No.1089 dated 17/11/2021	910,000
22.	GU/NC'ONS/2021-2022/00050	Provision of vehicle repair & servicing- UAR 263Y	St. Joseph's Garage Limited	LPO No.1093 dated 17/11/2021	1,869,356
23.	GU/NC'ONS/2021-2022/00032	Maintenance of vehicle UAR 720P	Destiny Automobile Workshop Limited	12/10/2021	2,270,000
24.	GU/NC'ONS/2021-2022/00027	Servicing vehicle UAY 173Z at 178253km	Toyota Uganda Ltd	13/10/2021	378,676
25.	GU/NC'ONS/2021-2022/00028	Servicing vehicle UAY 173Z at 183251km	Toyota Uganda Ltd	13/10/2021	378,676
26.	GU/NC'ONS/2021-2022/00027	Servicing of vehicle UAY 173Z at 178253km	Toyota Uganda Limited	LPO No.1008 dated 8/10/2021	378,676
27.	GU/NC'ONS/2021-2022/00028	Servicing of vehicle UAY 173Z at 183251km	Toyota Uganda Limited	LPO No.1009 dated 8/10/2021	378,676
28.	GU/NC'ONS/2021-2022/00033	Maintenance of vehicle UAA 927E	Destiny Automobile Workshop Limited	LPO No.1021 dated 8/10/2021	2,270,000
29.	GU/NC'ONS/2021-2022/00035	Maintenance of vehicle UBE 146Z	Destiny Automobile Workshop Limited	LPO No.1027 dated 12/10/2021	2,515,000

No.	Procurement Reference Number	Subject of procurement	Provider	LPO and issue date	Value (UGX)
30.	GU/SUPLS/2021-2022/00006	Supply and installation of battery N70 for vehicle UAA 962F	Destiny Automobile Workshop Ltd	LPO No.949 dated 15/9/2021	460,000
31.	GU/NC'ONS/2021-2022/00016	Repair and servicing UAK 482G	St. Joseph's Garage Limited	LPO No.976 dated 17/9/2021	4,724,720
32.	GU/NC'ONS/2021-2022/00021	Repair and fabrication of bull bar (UAK 482G- Bus)	St. Joseph's Garage Limited	LPO No.992 dated 21/9/2021	1,154,040
33.	GU/NC'ONS/2021-2022/00022	Repair and servicing vehicle UBE 156Z	Destiny Automobile Workshop Limited	LPO No.993 dated 21/9/2021	2,050,000
34.	GU/NC'ONS/2021-2022/00025	Provision of repair and maintenance of the University Bus- UAK 482G	M/s St. Joseph's Garage Limited	LPO No.1006 dated 21/9/2021	1,555,240
35.	GU/Neoms/2021-2022/00026	Provision of Repair and Maintenance of the University Vehicle- UAR 283Y	M/s St. Joseph's Garage Limited	P.O no.1007 dated 21/9/2021	3,038,382