



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

**PROCUREMENT AND DISPOSAL AUDIT REPORT FOR FINANCIAL YEAR
2018/2019**

ISINGIRO DISTRICT LOCAL GOVERNMENT

OCTOBER 2019

Table of Contents

EXECUTIVE SUMMARY	1
CHAPTER 1: INTRODUCTION	3
1.1 Background	3
1.2 Objectives of the audit	3
1.3 Scope of the audit	3
1.4 Methodology	4
CHAPTER 2: KEY FINDINGS AND RECOMMENDATIONS ON THE PROCUREMENT SYSTEM AND PROCESS	6
2.1 Accounting Officer	6
2.2 Procurement and Disposal Unit	7
2.3 User Departments	10
2.4 Procurement planning	14
2.5 Records and reporting	14
CHAPTER 3: PROCUREMENT PERFORMANCE	18
3.1 Compliance score	18
3.1.1 Procurement system compliance level	18
3.1.2 Procurement process compliance level	18
3.1.3 Disposal process compliance level	19
3.2 Performance score	19
3.3 Overall procurement performance	21
CHAPTER 4: RECOMMENDED ACTION PLAN	22
ANNEXES	24
Annex 1. Physical verification	24
Annex 2. Transaction list of audited contracts	29
Annex 3. List of staff in the Procurement and Disposal Unit	32
Annex 4. List of the current Contracts Committee members	32

Acronyms

AO	Accounting Officer
BEB	Best Evaluated Bidder
CC	Contracts Committee
EC	Evaluation Committee
FY	Financial Year
HPDU	Head Procurement and Disposal Unit
ODB	Open Domestic Bidding
PDE	Procuring and Disposing Entity
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority

EXECUTIVE SUMMARY

Introduction

The Public Procurement and Disposal of Public Assets Authority carried out the Procurement and Disposal audit of Isingiro District Local Government. The audit covered a representative sample of twenty (20) procurements carried out during the Financial Year 2018/2019. The audit involved a review of procurement system, procurement processes, asset disposal processes and the procurement performance indicators following the Public Procurement and Disposal of Assets Act 2003 and PPDA Regulations 2006.

From the findings of the procurement audit exercise, the summary performance of your Entity revealed that the compliance score was 91.1%, the performance score was 73% and the overall weighted average performance was **80.24%**, which is satisfactory performance as summarised in the table below:

No.	Compliance Indicator	Score %	Weight	Weighted Score
1	Average Compliance Indicator Score	91.1	0.4	36.44
2	Average Performance Indicator Score	73	0.6	43.8
Entity's Weighted Procurement Performance Score				80.24

Performance rating

No.	Compliance Level (%)	Compliance Rating
1.	90-100	Highly Satisfactory
2.	60-89	Satisfactory
3.	30-59	Unsatisfactory
4.	0-29	Highly Unsatisfactory

Underlying factors leading to the above performance:

1. The Authority noted that the Entity did not implement all the procurement audit recommendations in the previous audit for Financial Year 2016/17. Only 79% of the previous audit recommendations were fully implemented leaving 21% not implemented;
2. The Entity did not adhere to planned timelines specified in the procurement plan in 30% of the sampled procurements worth UGX 2,003,856,824. Failure to procure within the planned timelines leads to low budget absorption rate leading to domestic arrears;
3. In 77% of the 20 projects sample, the Entity failed to complete projects within the contractual period;
4. The Entity received less than three (3) bids in 10 procurements worth UGX 885,571,788, an indicator of low bidder participation which affects the competition and value for money;
5. The Works Department did not closely supervise two (2) projects worth UGX 34,887,709 leading to poor contract implementation. These were the construction of slaughter facility Phase II in Kaberebere Town Council worth UGX 30,046,222 and maintenance of Akafunda – Rwenzesi Road (2.5kms) worth UGX 4,841,487; and
6. The User Departments did not submit micro procurements to Contracts Committee and the Procurement and Disposal Unit as stipulated under Regulation 41 (8) of the Local Government (PPDA) Regulations, 2006.

Recommendations

Isingiro District Local Government should implement the following recommendations:

- a. The Accounting Officer should ensure that all recommendations by the Authority are shared with all User Departments of the Entity and institute a mechanism of implementing them in accordance with Regulation 14(k) of the Local Government (PPDA) Regulations 2006.
- b. The Heads of User Departments should ensure that procurements are initiated within the planned timelines to promote efficiency in service delivery in accordance with Section 48 of the PPDA Act, 2003.
- c. The Accounting Officer and Management should put in place a mechanism of promoting/improving/increasing transparency and competition in accordance with Section 46 of the PPDA Act, 2003 and Schedule 7(c) of the Fourth Schedule of the PPDA Act, 2003.
- d. The Heads of User Departments should ensure that appointed contract managers ensure that providers perform in accordance with contract terms and conditions in accordance with Regulation 119 of the Local Government (PPDA) Regulations 2006.
- e. The Heads of User Departments, especially the Works Department should ensure that contract supervisors carry out their roles and responsibilities with regard to contract management in accordance with Regulation 119 of the Local Government (PPDA) Regulations, 2006.
- f. The Accounting Officer should write to the User Departments cautioning them on failure to submit micro procurements to the Contracts Committee in accordance with Regulation 41 (8) of the Local Government (PPDA) Regulations, 2006.

Recommended Action plan

Isingiro District Local Government should implement the above recommendations and others in the action plan on pages 21 and 22.

Positive Findings

The Authority noted the following positive findings in the Entity:

- i. The Entity scored 96% under bidding documents which indicates that the appropriate standard bidding documents were used by the Entity in the bidding process.
- ii. The Entity scored 96% under bid evaluation, an indicator that bid evaluation was done in accordance with the evaluation criteria stated in the bidding documents.
- iii. The total value of the awarded contract was within the cost estimate in the procurement plan in all of the twenty (20) procurements sampled.
- iv. The final contract amount paid was consistent with the original contract amount in all the sampled procurements.

CHAPTER 1: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority carried out the procurement and disposal audit of Isingiro District Local Government. The audit covered a representative sample of twenty (20) procurement transactions carried out during the Financial Year 2018/2019. The audit involved a review of procurement system, procurement processes, asset disposal processes and the procurement performance indicators following the Public Procurement and Disposal of Assets Act 2003 and Local Government (PPDA) Regulations 2006.

1.2. Objectives of the Audit

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

The specific objectives were:

- To establish the level of compliance of the internal procurement system with provisions of the PPDA Act, Regulations and Guidelines and the adequacy for effective procurements and disposals.
- To assess procurement, contracting and implementation processes based on a representative sample of contracts to confirm the level of compliance with the PPDA Act, Regulations and Guidelines.
- To assess the level of compliance of the asset disposal contracts with the PPDA Act, Regulations and Guidelines.
- To establish the level of procurement performance of the Entity and the achievement of value for money for each of the sampled contracts in terms of time, competition and cost.
- Based on the key findings on the procurement system, processes and performance, to offer an opinion on attainment of value for money and recommend measures to improve performance.

1.3 Scope of the Audit

The Public Procurement and Disposal of Public Assets Authority carried out the procurement and disposal audit of Isingiro District Local Government from **6th May 2019** to **19th September 2019**. The Entity had a total procurement budget of **UGX 4,786,384,776** in the audit period.

The audit covered a representative sample of twenty (20) procurement transactions worth **UGX 2,003,856,824** that had been carried out during Financial Year 2018/2019. The list of sampled transactions is contained in **Annex 2**.

The audit questions and criteria were derived from the Public Procurement and Disposal of Assets Act 2003 and Local Government (PPDA) Regulations 2006 as well as PPDA Guidelines 2014. The three audit tools used in the audit were as contained in the PPDA Procurement Audit Manual.

1.4. Methodology

Isingiro District Local Government was notified about the upcoming audit on **18th April 2019**. To prepare for the audit, the auditors reviewed the Entity's budget, procurement plan and quarterly reports.

The procured items in the transaction list were stratified by (a) category of works, supplies, consultancy, and non-consultancy services, (b) procurement method, (c) and contract value. A representative sample of the twenty (20) procurement transactions were selected for audit based on a stratified random sampling method.

Using guidelines in the Procurement Audit Manual, the sample size was assessed as representative of the population of transactions. The distribution of the transaction population and sample is in Table 1.

<i>Population</i>			<i>Sample</i>		<i>Percentages</i>	
Method	Number	Value	Number	Value	% Number	% Value
Open Domestic Bidding	14	2,302,117,754	9	1,675,843,732	64.3	72.8
Direct procurement	2	25,856,255	-	-	-	-
Selective bidding	39	641,045,951	11	328,013,092	28.2	51.2
Micro procurements	-	-	-	-	-	-
Force Account	55	528,450,200	-	-	-	-
Total	110	3,497,470,160	20	2,003,856,824	18	57.3

An entry meeting was held on **6th May 2019**. At the meeting, the objectives of the audit were discussed as well as the timelines, roles and responsibilities. The Entity's management was requested to avail the required records in time for the audit, to which they agreed to give the necessary assistance to the auditors.

Two Procurement Audit Officers under the supervision of the Director, Performance Monitoring carried out the audit. During the audit, the auditors had personal interviews with the staff from the Procurement and Disposal Unit and User Departments. The meetings were necessary to obtain qualitative information that was crucial to understand the internal control system and processes. The list of the staff in the PDU during the audit is shown in **Annex 3**.

The examination of records and documents was done for each of the sampled transactions. The auditors obtained the relevant evidence to arrive at audit conclusions. Physical inspection was carried out at the end of the audit.

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

At the end of the field data collection, a debriefing meeting was held on **20th June 2019** with management of the Entity and staff to conclude pending issues and any records that could not be accessed during the audit. All the pending matters were cleared on **25th June 2019** before the preparation of the audit report.

The auditors prepared the management letter, which was sent to the Entity on **22nd August 2019** with a request to submit management response by **6th September 2019**, which was submitted on **16th September 2019**. The exit meeting was held on **19th September 2019** at the Mbarara Regional Office.

CHAPTER 2: KEY FINDINGS AND RECOMMENDATIONS ON THE PROCUREMENT SYSTEM AND PROCESS

2.1 Accounting Officer

Regulation 14 of the Local Governments (PPDA) Regulations 2006 gives the Accounting Officer overall responsibility for the successful execution of the procurement, disposal and contract management processes in the Procuring and Disposing Entity. During the execution of his duties, the following areas of non-compliance were noted:

2.1.1 Failure to fully implement previous recommendations

The Authority noted that only 79% of the previous recommendations were fully implemented leaving 21% not implemented as indicated here below:

No.	Recommendation	Status
1.	The Accounting Officer should ensure that all recommendations made by PPDA are fully implemented to improve performance of the Entity in accordance with Regulation 14 (k) of the Local Government (PPDA) Regulations 2006.	Not Implemented
2.	The Head Procurement and Disposal Unit should ensure that all procurements conducted are entered into the GPP system and that monthly reports are generated from the system.	Not Implemented
3.	The Accounting Officer and Head Procurement and Disposal Unit should appraise the suppliers on the Entity's list of providers and develop strategies to ensure that procurement and disposal is conducted in a manner that maximizes competition in accordance with Section 46 of the PPDA Act 2003.	Not implemented
4.	The Heads of User Departments should ensure that projects are handed over in accordance with Regulation 119 (10) (d) of the Local Government (PPDA) Regulations 2006.	Partially implemented

Implication

This implies that the Entity does not have a mechanism put in place by Management for implementation of recommendations.

Recommendation

The Accounting Officer should ensure that all recommendations by the Authority are shared with all User Departments of the Entity and institute a mechanism to ensure full implementation in accordance with Regulation 14(k) of the Local Government (PPDA) Regulations 2006.

Management response

- i. *Management acknowledges the concern and pledges that in the future, all the recommendations will be implemented.*
- ii. *This was not implemented because the Entity has challenges of internet connectivity. Management will find a way of addressing the challenge.*
- iii. *In order to maximize competition, the Entity now invites a minimum of five firms under selective bidding. The Entity also uses the list of providers from Mbarara District Local Government and PPDA website in some cases.*

- iv. *By the time of audit, most of the projects were still ongoing. The projects were completed and handed over to the beneficiaries.*

2.1.2 Delayed confirmation of funding.

The Authority noted an average delay of 23 working days in confirmation of availability of funds by the Accounting Officer from the date of initiation in two (2) procurements worth UGX 62,735,160. There were:

S/N	Subject of procurement	Amount (UGX)	Date initiation	Date of confirmation of funds	Delay (working days)
1.	Renovation of Kikagate Town Council Offices and Hall	37,538,160	9 th November 2018	14 th December 2018	25
2.	supply and delivery of fish fingerings, fish feeds at selected Sub Counties and installation and stocking of 3 fish cages in Lake Kasasa	25,197,000	15 th October 2018	12 th November 2018	21
Total/Average		62,735,160			23

Implication

Delays in the procurement process affect the key principle of efficiency since it may lead to delayed service delivery to the intended beneficiaries.

Management response

The delay was a result of User Departments submitting procurement requisitions without all the required documents. However, management has noted the concern and a mechanism will be put in place to address the anomaly.

Recommendation

The Accounting Officer should ensure that confirmation of funding is undertaken in an efficient manner in accordance with Regulation 14 (j) of the Local Government (PPDA) Regulations, 2006.

2.2 Procurement and Disposal Unit

The Procurement and Disposal Unit was composed of a Senior Procurement Officer and an Assistant Procurement Officer. The main areas of omission were:

2.2.1 Low bidder participation

The Authority noted that the Entity failed to attract at least three bidders in the following procurements worth UGX 885,571,788:

S/N	Subject of procurement	Contract amount (UGX)	Number of bidders invited	Number of participating bidder
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S/N	Subject of procurement	Contract amount (UGX)	Number of bidders invited	Number of participating bidder
1.	Construction of a Teachers staff house (option 3) at Kiyenje Primary School in Kashumba S/C and Nyabubare Primary School in Rugaaga S/C	169,891,680	Open	2
2.	Supply and delivery of extension demonstration kits and protection gears for field workers	23,860,000	5	1
3.	Supply of four motorcycles for water and production department	57,800,554	Open	1
4.	Construction of teachers house (option 3) at Kiyenje and Nyabubare Primary Schools	169,891,680	Open	2
5.	Construction of four classrooms at Kayonza and Ngoma Primary School	283,483,140	Open	2
6.	Completion of junior staff house and construction of 2-stance lined latrine at Kabingo SC HQs	28,444,844	5	2
7.	Supply and delivery of fish fingerings, fish feeds at selected Sub Counties and installation and stocking of 3 fish cages in Lake Kasasa	25,197,000	5	1
8.	Supply, delivery and installation steel culverts of 120mm diameter for Kamutumo stream crossing	28,993,166	5	1
9.	Supply, delivery and installation of concrete culverts of 600mm diameter for Kamuri Kyarugaju Kyeirumba Road	23,535,440	5	2
10.	Supply delivery and installation of concrete culverts of 600mm diameter along selected roads in Bukanga County and Rwebiribwa-Kendobo-Mirambo-Rubondo Road	74,474,284	Open	1
	Total	885,571,788		

Implication

Low bidder participation may imply that bidders have lost confidence in the procurement system leading to low levels of competition.

Recommendation

The Accounting Officer and Management should put in place a mechanism of improving/increasing transparency and competition in accordance with Section 46 of the PPDA Act, 2003 and Schedule 7(c) of the Fourth Schedule of the PPDA Act, 2003

Management response

For Open Domestic Bidding (ODB), the projects were advertised in a newspaper of wide national circulation. For selective bidding, an effort was made to invite a minimum of five firms and in some cases, the Entity used the shortlist of Mbarara District Local Government so as to increase on the level of participation. In some cases, the Entity conducts pre-bid meetings to sensitize bidders on general requirements and encourages them not to lose hope when they bid and are not successful.

2.2.2 Failure to plan and report to the Authority the procurement of revenues

Contracts Committee approved revenues in the meeting held on 15th August 2018. However, Isingiro District Local Government neither planned nor reported on revenues tendered out in the District during Financial Year 2018/19.

Implication

This contravenes Regulation 7 (1) of the Local Government (PPDA) Regulations 2006, which requires a Procuring and Disposing Entity to submit to the Authority a comprehensive procurement plan and quarterly procurement and disposal reports.

Management response

It is true that revenue tendered out in the District during the Financial Year 2018/2019 were initially not included in the District's procurement plan. However, the procurement plan has been updated and revenues tendered out by the District have been captured and submitted to PPDA. Revenues for this financial year have been included in the procurement plan and submitted to PPDA.

Recommendation

The Accounting Officer should ensure that revenues are included in the procurement plan for the Financial Year 2019/2020 and subsequently reported on in the financial year.

2.2.3 Failure to issue best evaluated bidder notice to bidders

There was no evidence that Isingiro DLG issued the notice of the best evaluated bidder to all participating bidders.

Implication

There was no evidence that there was a window for complaint by bidders and this may have affected the principle of transparency.

Management response

Distribution and posting of Best Evaluated Bidder (BEB) notices requires some funds and due to limited funds, the Entity decided to categorize its procurements in terms of risk. Procurements with a high value have their BEB notices sent through post office. For low value procurements, bidders are invited to pick their BEB notices.

Recommendation

The Procurement and Disposal Unit should ensure that the notice of the best evaluated bidder is issued to all participating bidders in accordance with Regulation 85 (5) of the Local Government (PPDA) Regulations, 2006.

2.3 User Departments

Regulation 26 (3) of the Local Government (PPDA) Regulations 2006 provides that a User Department shall be responsible for contract management once a contract is signed. During the audit, the key areas of non-compliance included:

2.3.1 User department usurping the powers of the Accounting Officer

Regulation 14 of the Local Government (PPDA) Regulations, 2006 mandates the Accounting Officer to have the overall responsibility for the successful execution of the procurement, disposal and contract management process of the Entity.

However, the Head of User Department confirmed availability of extra funding (UGX 2,874,420) in the construction of four classrooms at Kayonza and Ngoma Primary School worth UGX 283,483,140. There was no evidence that this function was delegated to the User Departments contrary to Section 39 of the PPDA Act, 2003.

Implication

This may lead to confirmation of unavailable funds which in turn could lead to domestic arrears.

Management response

Management has noted the concern and pledges to avoid it in the future.

Recommendation

The Accounting Officer should certify availability of funds to support the procurement and disposal activities as stipulated under Regulation 14 (e & j) of the Local Government (PPDA) Regulations, 2006 and in case the function is delegated, to ensure it is in accordance to Section 39 of the PPDA Act, 2003.

2.3.2 Discrepancies between the contract and the contract management plan/commencement order: The contract implementation plans were not in unison with the stated dates in the contract document as indicated here below:

- a) In the construction of a Teachers staff house (option 3) at Kiyenje Primary School in Kashumba S/C and Nyabubare Primary School in Rugaaga S/C worth UGX 169,891,680, the contract stated that the site possession date would be 14th January 2019 and completion 6 months. However, the contract implementation plan deviated from the dates in the contract and stated site possession as 21st January 2019 and completion 21st June 2019 which is only 5 months.
- b) In the construction of a multipurpose science laboratory block at St. Mary's Rushoroza Vocational Secondary School in Nyakitunda Sub-County worth UGX 249,047,614, the contract stated that the site possession date would be 5th April 2019 yet the contract implementation plan indicated 25th April 2019.
- c) In the construction construction of Ngarama piped water scheme phase III worth UGX 437,833,758, the contract stated that the site possession would be 14th January 2019 and completion 6 months after 13th July 2019 but the contract implementation plan stated that site possession was 18th January 2019 and completion 30th July 2019.
- d) In the construction of 4 classroom blocks at Kempara P/S and 3 classroom block with attached office at Kankingi Primary School worth UGX 255,859,990, SCC 11 (ee) of the contract indicated the commencement date as 14th January 2019. However, the District

Engineer in a letter dated 21st January 2019, issued a commencement order showing that works should commence on 25th January 2019 with a new completion date of 25th June 2019, a contract period of 5 months and not 6 months as required.

- e) In the supply, delivery and installation of concrete culverts of 600mm diameter along selected roads in Bukanga County and Rwebiribwa-Kendobo-Mirambo-Rubondo Road worth UGX 74,474,284 the contract stated expected completion as 6 months after contract signature 9th July 2019 but the contract implementation plan stated completion as 9th March 2019, a contract period of 7 months.
- f) In the renovation of structures and construction of placenta pit and water tank at Rugaaga HC IV worth UGX 115,562,032, the contract instructed the bidder to complete works by 14th July 2019 (six months from site possession) yet the commencement order addressed to the bidder on 21st January 2019, stated that works should be completed by 21st June 2019.
- g) In the completion of Administration Block Southern Wing Phase B at Isingiro Town Council worth UGX 45,405,220, the contract instructed the bidder to complete works by 13th March 2019 (four months from site possession) yet the commencement order addressed to the bidder on 30th November 2018, stated that works should be completed by 5th June 2019.

Implication

This causes a contradiction to the provider on which document to follow.

Recommendation

The contract supervisors should ensure that the contract implementation plan is prepared in line with the terms of the contracts and where the contract supervisor has any reservations with the terms, they should be discussed and resolved with the Accounting Officer in accordance with Regulation 119 (4) of the Local Government (PPDA) Regulations, 2006.

2.3.3 Failure to charge withholding tax per the interim certificates

The audit team noted that the following payment certificates were prepared without showing evidence whether withholding tax was paid:

S/N	Subject of procurement	Contract amount (UGX)
1.	Construction of a Teachers staff house (option 3) at Kiyenje Primary School in Kashumba S/C and Nyabubare Primary School in Rugaaga S/C	169,891,680
2.	Completion of Administration Block at Rugaaga S/C	47,667,280
Total		217,558,960

Implication

This can lead to inconsistencies in payment.

Recommendation

The Heads of User Departments should ensure that payment certificates are prepared in consideration of withholding tax were applicable. This should clearly be stated in the contract documents in accordance with Regulation 117 of the Local Government (PPDA) Regulations, 2006.

Management Response

2.3.4 Double charge on retention

The audit team noted that the Entity charged retention higher than 10% in the procurement below:

S/N	Subject of procurement	Contract amount (UGX)	10% retention (UGX)	Actual retention 13% (UGX)
1.	Completion of theatre administration block at Rugaaga S/C	47,667,280	4,766,728	6,124,800

Implication

This can lead to inconsistencies in payment.

Recommendation

The Heads of User Departments should ensure that method of payment comprehensively concurs with methodology in contract in accordance with Regulation 114 of the Local Government (PPDA) Regulations, 2006.

Management Response

2.3.5 Failure to submit micro procurements to Contracts Committee

The audit revealed that User Departments do not submit micro procurements to Contracts Committee and the Procurement and Disposal Unit as stipulated under Regulation 41 (8) of the Local Government (PPDA) Regulations, 2006.

Implication

This implies that micro procurements were not subsequently reported to the Authority which has an impact on the procurement plan implementation rate of the Entity.

Management response





It is true that micro procurements were not submitted to Contracts Committee as stipulated under Regulation 41 (8) of the Local Government (PPDA) Regulations, 2006. User Departments have always been advised to procure from service providers with framework contracts.

Recommendation

The Accounting Officer should write to the User Departments cautioning them on failure to report micro procurements to Contracts Committee which contravenes Regulation 41 (8) of the Local Government (PPDA) Regulations, 2006.

2.3.6 Issues noted at physical verification

The following issues were noted during physical verification:

No.	Subject of procurement	Contract amount (UGX)	Findings
	Masha Sub-County		
1.	Maintenance of Akafunda – Rwendezi Road (2.5kms)	4,841,487	Sections of the road were in a poor state as shown below
			
	Sections of the road that were poor as of 20 th June 2019.		The starting point for the road as of 20 th June 2019
2.	Completion of slaughter facility phase II at Kaberebere T/C	30,046,222	Location of the site seems inappropriate and isolated from the population.
			
	A bush surrounded the project as of 20 th June 2019.		The site was located in a garden as of 20 th June 2019.

Implications

- This implies that there was poor contract management which affects value for money and quality service delivery.
- Failure to complete works on the roads as stated in the bills of quantities are a sign of inconsistencies.

Management response

The poor state of the road is as a result of the rainy season during which the roads were maintained.

Recommendations

- The contract supervisors should carry put their monitory role in accordance with Regulation 105 (1) of the Local Government (PPDA) Regulations, 2006.

- The Heads of User Departments should ensure that the members nominated as contract supervisors possess the appropriate technical skills and experience in accordance with Regulation 119 (2) of the Local Government (PPDA) Regulations, 2006.

2.4 Procurement planning

2.4.1 Budget implementation rate

The Authority assessed the Entity's procurement plan and the table below includes detailed information about the plan, budget and utilization of funds. The procurement plan implementation rate was **73%** with a negative variance of **UGX 1,288,914,616** in the Financial Year 2018/2019.

Analysis of procurement spend	
Total procurement plan value inclusive of VAT (UGX)	4,786,384,776
Total procurement spend value inclusive of VAT (UGX)	3,497,470,160
Procurement plan implementation rate	73%
Budget variance (UGX)	1,288,914,616

Implication

Though the above procurement plan implementation rate is satisfactory, the Entity did not fully implement the procurement plan and as a result some services did not reach the intended beneficiaries.

Management response

By the time of audit, the budget was not yet fully implemented because the audit was carried out in May 2019, one month to the closure of the financial year and most of the projects were on going. The payments have been made and funds absorbed.

Recommendation

The Procuring and Disposing Entity should aim at 100% procurement plan implementation rate in Financial Year 2019/20.

2.5 Records and reporting

Regulation 46 of the Local Government (PPDA) Regulations, 2006 details the records to be kept by the Procuring and Disposing Entity for inspection by the Authority. The following records were not on file during the audit period:

S/N	Subject of Procurement	Contract value (UGX)	Missing records
1	Completion of administration block for Isingiro T/C phase B southern wing	45,807,600	<ul style="list-style-type: none"> • Invoices • Payments of UGX 40,905,220 • Completion certificate • Handover report
2	Completion of theatre administration block at Rugaaga S/C	47,667,280	<ul style="list-style-type: none"> • Invoices • Payment voucher • Completion certificate • Handover report

S/N	Subject of Procurement	Contract value (UGX)	Missing records
3	Construction of slaughter facility phase II at Kaberebere T/C	30,046,222	Handover report
4	Construction of Ngarama piped water scheme phase III in Ngarama S/C	437,833,758	<ul style="list-style-type: none"> • Progress reports • Payments • Handover
5	Construction of a Teachers staff house (option 3) at Kiyenje Primary School in Kashumba S/C and Nyabubare Primary School in Rugaaga S/C	169,891,680	<ul style="list-style-type: none"> • Invoice to certificate 1 • Payment voucher • Handover
6	Construction of 4 classrooms at Kayonza Primary School in Nyakitunda S/C and Ngoma primary school in Nyamuyanja S/C	283,483,140	<ul style="list-style-type: none"> • Payment voucher 2 • Handover
7	Construction of 4 classroom blocks at Kempara primary school in Mbaare S/C and 3 classroom block with attached office at Kankingi Primary School	252,837,420	<ul style="list-style-type: none"> • Invoices • Payment of UGX 168,693,154 • Completion certificate • Handover report
8	Renovation of structures and construction of placenta pit and water tank at Rugaaga H/C IV in Rugaaga S/C	116,103,622	<ul style="list-style-type: none"> • Invoices • Payment • Progress reports • Completion certificate • Handover report
9	Supply, delivery and installation of culverts of 600mm diameter for selected roads in Bukanga county, Rwebiribwa-Kendobo-Mirambiro-Rubondo road	74,474,784	<ul style="list-style-type: none"> • Interim certificate 2 • Completion certificate
10	Supply, delivery and installation of steel culverts of 1200mm diameter for Kamutumo stream crossing	25,143,440	<ul style="list-style-type: none"> • Progress reports • Interim certificate • Invoices • Payment records • Completion certificate
11	Supply, delivery and installation of concrete culverts 600mm diameter for Kamuri-Kyarugaju-Kyeirumba Road	24,383,520	<ul style="list-style-type: none"> • Completion certificate

S/N	Subject of Procurement	Contract value (UGX)	Missing records
12	Supply and installation of R.C culverts along selected roads in Kabuyanda T/C	31,440,000	<ul style="list-style-type: none"> • Progress reports • Interim certificate • Invoices • Payment records • Handover certificate • Completion certificate
13	Supply and delivery of four motorcycles to Isingiro District Head Quarters	57,800,554	<ul style="list-style-type: none"> • Delivery note • Goods received note • Payments
14	Design of Endiinzi Nyabyondo pumped water supply and sanitation scheme	23,839,000	<ul style="list-style-type: none"> • Invoice • Payment • Report
15	Renovation of Kikagate Town Council offices and Hall	37,538,160	<ul style="list-style-type: none"> • Completion certificate • Payment of 19,867,837 • Invoices • Handover report
16	Completion of a junior staff house and construction of 2-stance lined latrine at Kabingo S/C Hqrts (Kyeirumba)	28,444,844	<ul style="list-style-type: none"> • Invoices • Payment voucher • Completion certificate • Handover report
17	Construction of a multipurpose Science Block at St. Mary's Roshoroza Vocational Secondary School Nyakitunda S/C in Isingiro District	249,047,614	<ul style="list-style-type: none"> • Interim certificate 2 • Payments • Handover report
18	Supply and delivery of 3-seater twin desks to Biharwe, Kagaaga, Rukonje, Burungamo C.O.U & Burungamo Catholic Primary Schools in Ngarama S/C	13,607,760	<ul style="list-style-type: none"> • Delivery note • Goods received note • Payments
Total		1,949,390,398	

Implication

This affects the audit trail and the key principle of accountability.

Management response

By the time of audit, the projects were still ongoing and some documents were not on file.

Recommendation

The Accounting Officer should ensure that the Procurement and Disposal Unit procurement action files are complete with all documents in accordance with Section 31 (o) of the PPDA Act 2003.

CHAPTER 3: PROCUREMENT PERFORMANCE INDICATORS

3.1 Compliance score

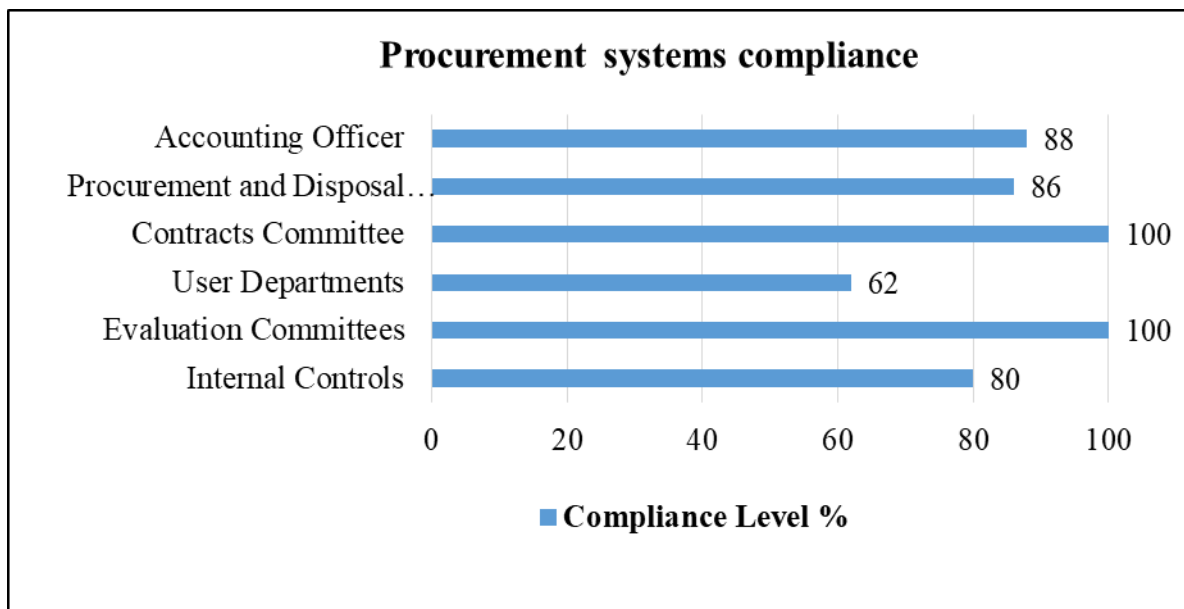
The compliance indicators for the Entity are summarized below:

3.1.1 Procurement system compliance level

The compliance levels for each dimension of the procurement system are shown in Figure 1. The overall compliance level for procurement system was **86%**. Thus, the Entity's performance was **satisfactory** regarding procurement system.

Figure 1 shows that the Entity had relatively higher compliance levels in the areas of Contracts Committee and Evaluation Committees. However, it had lower compliance levels in the areas of User Departments and Internal Controls.

Figure 1. The compliance levels for procurement system

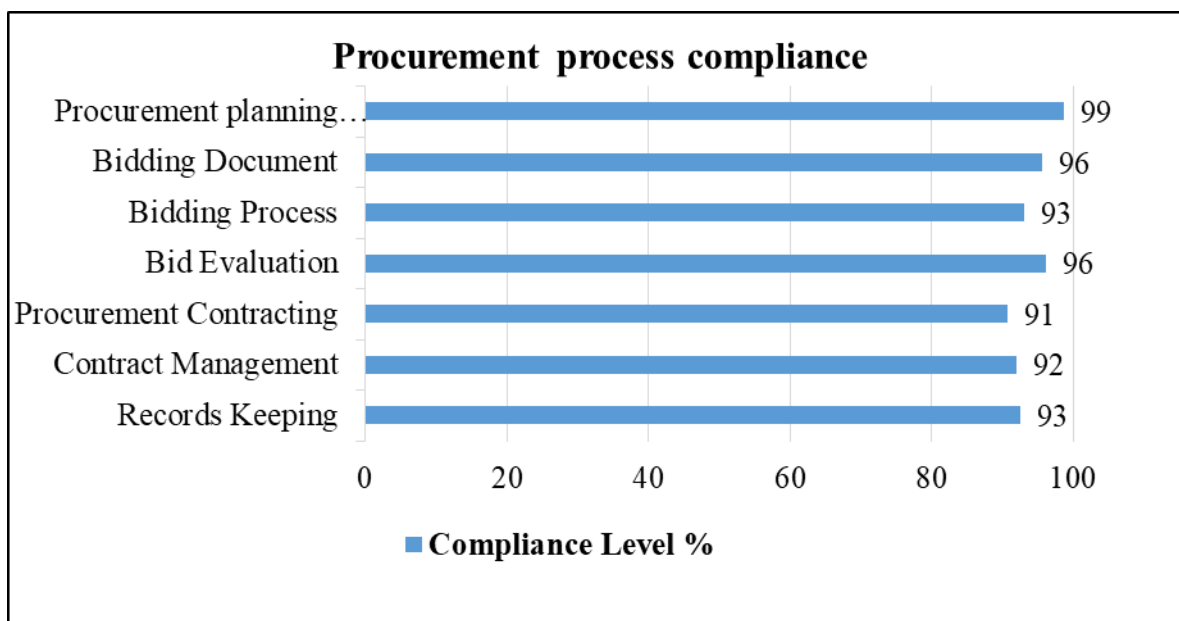


3.1.2 Procurement process compliance level

The compliance levels for each stage in the procurement process are shown in **Figure 2**. The overall compliance level for procurement processes was **94.2%**. Thus, the Entity's performance was rated **highly satisfactory** regarding procurement processes.

Figure 2 shows that the Entity had relatively higher compliance levels in the areas of procurement planning, initiation, bidding document and bid evaluation.

Figure 2. Procurement process levels of compliance



3.1.3 Disposal process compliance level

The disposal processes of Isingiro District Local Government were not assessed due to the fact that the Entity did not carry out any disposals during the period under review. The Entity conducted the disposal of assets in the previous financial year, that is, 2017/2018. However, the Authority did not identify any asset due for disposal during the audit.

Table 2: Compliance scores

No.	Compliance indicators	Average score (%)	Weights	Score (%)
4	Procurement process	94.2	0.5	47.1
5	Procurement system	86	0.3	25.8
6	Asset Disposal Process Compliance Level	NIL	0.2	NIL
Compliance score				72.9
Weighted Compliance score $72.9/80*100$				91.1

The weighted compliance indicator was **91.1%** which is **highly satisfactory**.

3.2 Performance Score

The performance indicators for the Entity are summarized below:

No.	PERFORMANCE INDICATOR	Score (%)
1.	Procure Ratio: [Actual procurement time divided by planned procurement time in days. If the Procure Ratio ranges from 0.90 to 1.10, the score is 100%; otherwise the score is 0%]	70
2.	Completion Ratio: [Actual completion time divided by contractual completion time in days. If the Completion Ratio ranges from 0.90 to 1.10, the score is 100%; otherwise the score is 0%]	33

No.	PERFORMANCE INDICATOR	Score (%)
3.	Payment Ratio: [Actual payment time divided by contractual payment time in days. If the Procure Ratio ranges from 0.90 to 1.10, the score is 100%; otherwise the score is 0%]	100
4.	Number of Received Bids: [If the number of received bids is 3 or more, the score is 100%; if the number of received bids is less than 3, the score is 0%]	50
5.	Bid Responsive Rate: [The number of bids that pass technical evaluation as a percentage of the number of received bids]	58
6.	Plan Ratio: [The total value of the awarded contract divided by the cost estimate in the procurement plan inclusive of VAT. If the Plan Ratio ranges from 0.90 to 1.10, the score is 100%; otherwise the score is 0%]	100
7.	Budget Absorption Rate: [The actual value of the procurement spend(total procurements reported to PPDA) as a percentage of the procurement budget/procurement plan]	73
8.	Cost Ratio: [The actual final contract amount paid divided by the original contract amount. If the Cost Ratio ranges from 0.90 to 1.10, the score is 100%; otherwise the score is 0%]	100
	Average Performance Indicator	73

The above indicators are summarised here below:

3.2.1 Efficacy (Procure Ratio). This measured the ability to provide goods or services in accordance with the planned timelines. The Entity scored **70%** in this indicator because the Entity did not adhere timelines in the procurement plan indicating when specific activities in the procurement cycle would be undertaken in 30% of the sampled procurements.

3.2.2 Efficiency (Completion Ratio). This analyzed the time required to execute tasks to avoid slow implementation of the contracts. In 67% of the sampled procurements, the Entity either failed to complete projects in the contractual time period or failed to provide the audit team with contract management records as highlighted in records and reporting, therefore, the Authority could not ascertain whether the procurements were completed within the contractual completion time.

3.2.3 Effectiveness (Payment Ratio): This assessed the time taken to pay contractors against the contractual payment period such that contract implementation is not delayed. In all of the sampled procurements, payments were made in the contractual payment period.

3.2.4 Competition (Number of Bids Received)

The Entity received less than three (3) bids in **50%** of the twenty (20) procurements sampled. This is an indication of low bidder participation and low competition.

3.2.5 The number of bids that passed technical evaluation (Bid Responsive Rate)

The Entity received **58%** compliant and responsive bids and did not receive compliant and responsive bids in **42%** of the twenty (20) procurements sampled. This indicated that many bidders that participated in the procurement process were incapable of meeting the Entity’s specifications and requirements.

3.2.6 The variance between the total value of the awarded contract and the cost estimate in the procurement plan (Plan Ratio)

In all of the twenty (20) procurements sampled, the total value of the awarded contract was within the cost estimate in the procurement plan.

3.2.7 The actual value of the procurement spend as a percentage of the procurement budget (Budget Absorption Rate)

The audit revealed that there was a **73%** budget absorption rate with a variance of UGX 1,288,914,616 lower than the procurement plan value of UGX 4,786,384,776.

3.2.8 Final contract cost on completion as compared to the total contract award price inclusive VAT (Cost Ratio). All the twenty (20) procurements sampled, the final contract cost on completion was equal to the original contract amount.

3.3 Overall procurement performance

The overall procurement performance score was the sum of the two weighted indicators as summarized below:

No.	Compliance Indicator	Score %	Weight	Weighted Score
1	Average Compliance Indicator Score	91.1	0.4	36.44
2	Average Performance Indicator Score	73	0.6	43.8
Entity’s Weighted Procurement Performance Score				80.24

From the above analysis, the audit team noted that, the Entity had a weighted average performance of **80.24%** in FY 2018/19 which was **satisfactory** performance.

Positive Findings

The Authority noted the following positive findings in the Entity:

- i. The Entity scored ninety nine percent (99%) for procurement planning and initiation which is a highly satisfactory performance. This implies that procurement planning and initiation was done in accordance with the PPDA Act 2003.
- ii. The Entity scored 96% under bidding documents which indicates that the appropriate standard bidding documents were used by the Entity in the bidding process.
- iii. The Entity scored 96% under bid evaluation. This indicated that bid evaluation was done in accordance with the evaluation criteria in the bidding documents.
- iv. The total value of the awarded contract was within the cost estimate in the procurement plan in all of the twenty (20) procurements sampled.
- v. The final contract amount paid was consistent with the original contract amount in all of the sampled procurements.

CHAPTER 4: RECOMMENDED ACTION PLAN

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

Procurement process and system

Origin	Recommended Action	Target Date
Accounting Officer	<p>The Accounting Officer should ensure that:</p> <ul style="list-style-type: none">• All recommendations by the Authority are shared with all User Departments of the Entity and institute a mechanism to ensure full implementation in accordance with Regulation 14(k) of the Local Government (PPDA) Regulations 2006;• Revenues are included in the procurement plan for the Financial Year 2019/2020 and subsequently reported on in the financial year.• They certify availability of funds to support the procurement and disposal activities as stipulated under Regulation 14 (e & j) of the Local Government (PPDA) Regulations, 2006 and incase the function is delegated, to ensure it is in accordance to Section 39 of the PPDA Act, 2003.• They write to the User Departments cautioning them on failure to report micro procurements to Contracts Committee which contravenes Regulation 41 (8) of the Local Government (PPDA) Regulations, 2006.• The Procurement and Disposal Unit procurement action files are complete with all documents in accordance with Section 31 (o) of the PPDA Act 2003.	January 2020
Procurement and Disposal Unit	<p>The Procurement and Disposal Unit should ensure that the notice of the best evaluated bidder is issued to all participating bidders in accordance with Regulation 85 (5) of the Local Government (PPDA) Regulations, 2006.</p>	January 2020
User Departments	<p>The Heads of User Departments should ensure that the members nominated as contract supervisors possess the appropriate technical skills and experience in accordance with Regulation 119 (2) of the Local Government (PPDA) Regulations, 2006.</p>	January 2020
Contract supervisors	<ul style="list-style-type: none">• The contract supervisors should ensure that the contract implementation plan is prepared in line with the terms of the contracts and where the contract supervisor has any reservations with the terms, they should be discussed and resolved with the Accounting Officer in accordance with Regulation 119 (4) of the Local Government (PPDA) Regulations, 2006.	January 2020

Origin	Recommended Action	Target Date
	<ul style="list-style-type: none"> • The contract supervisors should carry put their monitory role in accordance with Regulation 105 (1) of the Local Government (PPDA) Regulations, 2006. 	
All	<ul style="list-style-type: none"> • The Accounting Officer and Management should put in place a mechanism of improving/ increasing transparency and competition in accordance with Section 46 of the PPDA Act, 2003 and Schedule 7(c) of the Fourth Schedule of the PPDA Act, 2003. • The Procuring and Disposing Entity should aim at 100% procurement plan implementation rate in Financial Year 2019/20. 	January 2020

ANNEX 1: PHYSICAL VERIFICATION

Procurement Reference Number: ISIN560/WRKS/18-19/00006/Lot1	Contract value (UGX): UGX 169,891,680
Contract: Construction of teachers' house (option 3) at Kiyenje and Nyabubare Primary Schools	
Provider: KWED Construction Ltd	Contract Manager: Tugume B. Julius
Contractual completion date: 21 st June 2019	
Scope of Work (As per Bills of Quantities): Sub-structure, walling and framing, roofing, doors and windows, mechanical installation, wall and floor finishes, roof finishes, lightening protection and electrical installation and fixtures.	
Status of Work 1: 80% as of 16 th May 2019	



The teachers' staff house at Kiyenje Primary School as of 16th May 2019

Status of Work 2: Works were at 85% as of 16th May 2019



The teachers' staff house at Nyarubare Primary School as of 16th May 2019

Procurement Reference Number: ISIN560/WRKS/18-19/00002	Contract value (UGX): UGX 47,667,280
Contract: Completion of theatre block at Rugaaga HC IV in Rugaga SC	
Provider: Sky Limit Ltd	Contract Manager: Tugume B. Julius
Contractual completion date: 1 st March 2019	

Scope of Work (As per Bills of Quantities):

Roof, ceiling, windows, doors, walls, floor and apron finishes, wiring, electrical installation, painting/decoration, roof water harvesting and plumbing.

Status of Work: Completed



Procurement Reference Number: ISIN560/WRKS/18-19/00007/Lot 2	Contract value (UGX): UGX 255,859,990
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Contract: Construction of 4 classroom block at Kempara Primary School and 3 classroom block with attached office at Kankingi Primary School

Provider: KWED CONSTRUCTION LIMITED	Contract Manager: Tugume B Julius - Road Inspector Works Department.
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Contractual completion date: 14th June 2019

Scope of Work (As per Bills of Quantities):

Sub-structure, walling and framing, roofing, doors and windows, mechanical installation, wall and floor finishes, roof finishes, lightening protection and electrical installation and fixtures.

Status of Work: 80% as of 16th May 2019 (Date of physical verification)



Construction of a 3 classroom block at Kankingi Primary School as of 16th May 2019



Construction of 4 classrooms at Kempara Primary School as of 16th May 2019

Procurement Reference Number: ISIN560/WRKS/18-19/00010	Contract value (UGX): UGX 37,538,160
Contract: Renovation of Kikagate Town Council Offices and Hall	
Provider: Build wide Holding Ltd	Contract Manager: Twinomujuni Daniel
Contractual completion date: 5 th May 2019	
Scope of Work (As per Bills of Quantities): Walling, doors and windows, painting, ceiling, roof water drainage and electricity.	
Status of Work: Completed	



Picture taken on 16th May 2019

Procurement Reference Number: ISIN560/WRKS/18-19/00008/Lot1	Contract value (UGX): 115,562,032
Contract: Renovation of structures and construction of placenta pit and water tank at Rugaaga HC IV	
Provider: Katuma Construction Ltd	Contract Manager: Tugume B. Julius
Contractual completion date: 14 th July 2019	
Scope of Work (As per Bills of Quantities):	
<ul style="list-style-type: none"> • Renovation of old maternity • Renovation of OPD • Construction of placenta pit • Installation of a water tank 	
Status of Work: 80% as of 16 th May 2019	



The placenta pit to the left. The maternity ward and tank to the right, as of 16th May 2019

Procurement Reference Number: ISIN560/WRKS/18-19/00001	Contract value (UGX): 45,405,220
Contract: Completion of administration block southern wing Phase B at Isingiro Town council	
Provider: JB Kabuyanda Ltd	Contract Manager: Musiime Vicent
Contractual completion date: 13 th March 2019	
Scope of Work (As per Bills of Quantities):	
<ul style="list-style-type: none"> Internal plastering and floor screed external rendering, painting to walling, door frame fixing, apron construction, ceiling, windows fixing and glazing. 	
Status of Work: Completed	



Picture taken on 19th June 2019

Procurement Reference Number: ISIN560/WRKS/18-19/00003	Contract value (UGX): UGX 30,046,222
Contract: Construction of slaughter facility phase II at Kaberebere Town Council	
Provider: RICHART PARTNERS LTD	Contract Manager: Town Engineer- Kaberebere Town Council- Mr Baita Richard
Contractual completion date: 1 st February 2019	
Scope of Work (As per Bills of Quantities):	
Roof structure, timber sizes as per the BOQs (tie beams, rafters, fascia boards etc.) and pre-painted G28 iron sheets	
Status of Work: Completed	



ANNEX 2: SAMPLE LIST FOR ISINGIRO DLG FOR FY 2018/2019

NO	REFERENCE NUMBER	SUBJECT OF PROCUREMENT	METHOD OF PROCUREMENT	PROVIDER	CONTRACT VALUE (UGX)	OVERALL WEIGHTED SCORE	CASE RATING
1	ISIN560/WRK S/18-19/00001	Completion of administration block for Isingiro T/C phase B southern wing	Selective bidding	JB KABUYANDA LTD	45,405,220	86.7	Satisfactory
2	ISIN560/WRK S/18-19/00002	Completion of theatre administration block at Rugaaga S/C	Selective bidding	SKY LIMIT ENGINEERING LTD	47,667,280	76.4	Satisfactory
3	ISIN560/WRK S/18-19/00003	Construction of slaughter facility phase II at Kaberebere T/C	Selective bidding	RICHART PARTNERS LTD	30,046,222	92.5	Highly Satisfactory
4	ISIN560/WRK S/18-19/00005	Construction of Ngarama piped water scheme phase III in Ngarama S/C	Open national bidding	VIJOCOL LTD	437,833,758	89.0	Satisfactory
5	ISIN560/WRK S/18-19/00006 LOT 1	Construction of a Teachers staff house (option 3) at Kiyenje Primary School in Kashumba S/C and Nyabubare Primary School in Rugaaga S/C	Open national bidding	KWED CONSTRUCTION LIMITED	169,891,680	72.6	Satisfactory
6	ISIN560/WRK S/18-19/00007/LOT 1	Construction of 4 classrooms at Kayonza Primary School in Nyakitunda S/C and Ngoma primary school in Nyamuyanja S/C	Open national bidding	KWED CONSTRUCTION LIMITED	283,483,140	73.4	Satisfactory
7	ISIN/560/WRKS/18-19/00007/LOT 2	Construction of 4 classroom blocks at Kempara primary school in Mbaare S/C and 3 classroom block with attached office at Kankingi Primary School	Open national bidding	KWED CONSTRUCTION LIMITED	255,859,990	83.1	Satisfactory
8	ISIN/560/WRKS/18-19/00008	Renovation of structures and construction of placenta pit and water tank at Rugaaga H/C IV in Rugaaga S/C	Open national bidding	KATUMA CONSTRUCTION LIMITED	115,562,032	88.0	Satisfactory
9	ISIN/560/SPL S/18-19/00011	Supply, delivery and installation of culverts of 600mm diameter for selected roads in Bukanga county, Rwebiribwa-Kendobo-Miramiro-Rubondo road	Open national bidding	HILLARY DIVINE ENTERPRISES LIMITED	74,474,284	61.7	Satisfactory

10	ISING/560/SP LS/18- 19/00013	Supply, delivery and installation of steel culverts of 1200mm diameter for Kamutumo stream crossing	Selective bidding	COMMUNITY ENGINEERING COMPANY LTD	28,993,166	82.0	Satisfactory
11	ISIN/560/SPL S/18-19/00016	Supply, delivery and installation of concrete culverts 600mm diameter for Kamuri-Kyarugaju-Kyeirumba road	Selective bidding	COMMUNITY ENGINEERING COMPANY LTD	23,535,440	72.6	Satisfactory
12	ISIN560 SUPLS 18-19 00019	Supply and installation of R.C culverts along selected roads in Kabuyanda T/C	Open national bidding	HILLARY DIVINE ENTERPRISES LIMITED	31,890,680	63.1	Satisfactory
13	ISIN560 SUPLS 18-19 00022	Supply and delivery of four motorcycles to Isingiro District Head Quarters	Open national bidding	TOYOTA UGANDA LIMITED	57,800,554	82.1	Satisfactory
14	ISIN560/SRV CS/18- 19/00014	Design of Endiinzi Nyabyondo pumped water supply and sanitation scheme	Selective bidding	BUILD WIDE HOLDINGS LTD	23,718,000	86.0	Satisfactory
15	ISIN560/WRK S/18-19/00010	Renovation of Kikagate Town Council offices and Hall	Selective bidding	BUILD WIDE HOLDINGS LTD	37,538,160	70.3	Satisfactory
16	ISIN560/WRK S/18-19/00012	Completion of a junior staff house and construction of 2-stance lined latrine at Kabingo S/C Hqrts (Kyeirumba)	Selective bidding	KAMUTANI (U) SERVICES LTD	28,444,844	66.0	Satisfactory
17	ISIN560 WRKS 18-19 00014	Construction of a multipurpose Science Block at St. Mary's Roshoroza Vocational Secondary School Nyakitunda S/C in Isingiro District	Open national bidding	G.K.K GENERAL CONTRACTORS & CIVIL ENGINEERS LTD	249,047,614	72.6	Satisfactory
18	ISIN560/SUPL S/18-19 00028	Supply and delivery of extension demonstration kits and protective gear for field workers	Selective bidding	GIDE TECHNICAL SERVICES LTD	23,860,000	70.2	Satisfactory
19	ISIN560/SPLS /18-19/00030	Supply, delivery of Fish fingerings, fish feeds at selected Sub-County sites, installation and stocking of 3 fish cages in lake Kasasa	Selective bidding	GIDE TECHNICAL SERVICES LTD	25,197,000	64.6	Satisfactory
20	ISIN560.SUPL S/18-1900033	Supply and delivery of 3-seater twin desks to Biharwe, Kagaaga, Rukonje, Burungamo	Selective bidding	RWEMIIGO MODERN	13,607,760	89.0	Satisfactory

	C.O.U & Burungamo Catholic Primary Schools in Ngarama S/C	CONSTRUCTORS & ENGINEERING CO. LTD		77.1	
TOTAL			2,003,856,824		

S/n	Rating	Number	Value (UGX)
1	Highly Satisfactory	1	30,046,222
2	Satisfactory	19	1,973,810,602
3	Unsatisfactory	0	0
4	Highly Unsatisfactory	0	0
Total		20	2,003,856,824

ANNEX 3: PROCUREMENT AND DISPOSAL UNIT

Sn	Name	Position	Qualification
1	Mr. Frank Kamwiine	Senior Procurement Officer	MBA (Procurement), PGD (Procurement and Supply Chain Mgt) and BBA (Procurement)
2	Ms. Sylvia Naleba	Procurement Officer	BBA (Procurement) and Diploma in Business Studies

ANNEX 4: List of the Contracts Committee members during the financial year under review

Name	Position on C.C	Substantive position in Entity	Date of Appointment
Mr. Ayorekire Fredrick	Chairperson	Principal Fisheries Officer	6 th July 2017
Mr. Mugarura Edward	Member	Community Development Officer	19 th May 2017
Mrs. Kyogabirwe Oliver	Member	Senior Assistant Secretary	6 th July 2017
Mr. Buzabo Mark	Member	Senior Planner	23 rd July 2018
Mr. Nkuba Godfrey	Member	Senior Education Officer	23 rd July 2018