



**PUBLIC PROCUREMENT AND DISPOSAL
OF PUBLIC ASSETS AUTHORITY**
"Regulating for Results"

**COMPLIANCE INSPECTION REPORT FOR FINANCIAL YEAR
2024/2025**

KAMULI MUNICIPAL COUNCIL

MAY 2026

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LIST OF ACRONYMS

ESHS	Environmental, Social, Health and Safety
GCC	General Condition of Contract
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
MC	Municipal Council
TCC	Tax Clearance Certificate
UGX	Uganda Shillings

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority carried out a compliance inspection of the Procurement and Disposal Activities of Kamuli Municipal Council that covered a sample of 10 procurement transactions for the Financial Year 2024/2025.

The overall objective of the compliance inspection was to assess and establish the degree of compliance of Kamuli Municipal Council's procurement systems and processes with the provisions of the PPDA Act, Cap. 205 and PPDA Regulations, and assess the level of procurement performance over the period.

From the findings of the compliance inspection exercise, the performance of Kamuli Municipal Council for the Financial Year 2024/2025 was rated as **Moderately Satisfactory**, with an overall weighted average risk rating of **38%**. The risk rating was weighted to determine the overall risk level of the Entity as detailed in Chapter 3 of this compliance report.

Despite the Moderately Satisfactory Performance, the following key exceptions were noted:

1. Section 10 (1) (a) of the PPDA Act, Cap. 205 provides that where there is a persistent breach of this Act or Regulations made, or guidelines issued, under this Act, the Authority may direct the concerned Procuring and Disposing Entity to take such corrective actions, as may be necessary in the circumstances, to rectify the breach. The Entity failed to implement 36.8% of the previous audit recommendations, hence denying it continuous improvement.
2. Section 51 of the PPDA Act, Cap. 205 provides that all procurements and disposal shall be conducted in a manner which promotes economy, efficiency and value for money. The Authority found average delays of 31.4 working days between the confirmation of funds by the Accounting Officer and approval by the Contracts Committee in the procurement processes of seven procurements worth UGX 651,719,304, hindering timely service delivery to the intended beneficiaries.
3. Section 67 (2) of the PPDA Act, Cap. 205 provides that all solicitation documents shall detail the terms and conditions which shall apply to any resulting contract. In four procurements worth UGX 1,692,998,680, the Head Procurement and Disposal Unit issued inadequate bidding documents with unclear evaluation criteria and omission of Environmental and Social Safeguards in the Bills of Quantities, which led to bidders preparing non-responsive bids.
4. Regulation 53 (1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-consultancy Services) Regulations, 2023 provides that a shortlist shall have at least six bidders, except for micro procurement. In five Procurements worth UGX 511,915,624, the Entity shortlisted five bidders instead of the required six bidders, which limited competition.
5. Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023 provides that the evaluation of bids shall be conducted in accordance with the evaluation criteria specified in the bidding documents. In five procurements worth UGX 1,771,070,700, the Evaluation Committee did not evaluate bidders against the set evaluation criteria, which led to award of contracts to non-compliant bidders.

6. Regulation 3 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023 provides that a User Department or the appropriate department of a Procuring and Disposing Entity that is responsible for the management of public assets shall initiate a process for the disposal of a public asset by making a request for disposal of the public asset to the Accounting Officer. The Entity failed to dispose of obsolete assets, exposing the assets to further depreciation.
7. Regulation 9 (2) of the PPDA (Contracts) Regulations, 2023 provides that a contract document shall be in accordance with the form of contract specified in the bidding document. A comparison between the bidding document's special conditions of contract terms and the special conditions of contract terms of the signed contract in three procurements worth UGX 1,673,098,680 revealed that the Accounting Officer signed a contract with altered contract terms from those in the bidding document, exposing the Entity to the risk of conflicts and delays during contract implementation.

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

1. The Accounting Officer and User Departments should:
 - i. Implement the Authority's previous audit recommendations in accordance with Section 10 of the PPDA Act, Cap. 205; and
 - ii. Dispose of all obsolete assets. Where the assets belong to two or more Entities, they may be disposed of through a collaborative arrangement in accordance with Regulation 2 (5) of the PPDA (Disposal of Public Assets) Regulations, 2023.
2. The Head, Procurement and Disposal Unit should:
 - i. Avoid delays in the procurement process and conduct procurements in a manner that promotes economy, efficiency and value for money in accordance with Section 51 of the PPDA Act, Cap. 205;
 - ii. Prepare comprehensive bidding documents capturing all required components of evaluation criteria, ESHS and Special Conditions in line with Regulations 42-45 of the PPDA (Rules and Methods of Procurement for Supplies, Works and Non-consultancy services) Regulations, 2023;
 - iii. Shortlist at least six bidders for all procurements under Request for Quotation and Restricted Bidding in accordance with Regulation 53 (1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023; and
 - iv. Align the contract agreement with the approved terms specified in the bidding documents, in accordance with Regulation 9 (2) of the PPDA (Contracts) Regulations, 2023.
3. The Evaluation Committee Members should strictly adhere to the criteria set out in the bidding document in accordance with Regulation 5(1) of the PPDA (Evaluation) Regulations, 2023.
4. The User Department should include Environmental, Social, Health and Safety (ESHS) provisions in the Bills of Quantities to promote environmental conservation and protection, in

accordance with Regulation 37 (2) (1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

Kamuli Municipal Council should implement the recommended action plan on page **19** of this report.

CHAPTER ONE: INTRODUCTION

1.1. Background

The Public Procurement and Disposal of Public Assets Authority carried out a compliance inspection of the procurement and disposal activities of Kamuli Municipal Council that covered a sample of ten procurement transactions for the Financial Year 2024/2025. The compliance inspection involved a review of procurement structures, asset acquisition and disposal processes, as well as contract performance in accordance with the provisions of the Public Procurement and Disposal of Assets Act, Cap. 205 and the attendant PPDA Regulations.

1.2. Main Audit Objectives

The overall objective of the compliance inspection was to assess and establish the degree of compliance of Kamuli Municipal Council's procurement systems and processes with the provisions of the PPDA Act, Cap. 205 and the attendant PPDA Regulations and assess the level of procurement performance over the inspection period.

The Specific Objectives were to:

- i. Establish the level of compliance by the Entity with the general provisions of the PPDA Act, Cap. 205 and the attendant PPDA Regulations with regard to the performance of the procurement structure and conduct of the procurement process;
- ii. Assess the degree of compliance of the Entity's Disposal process with the provisions of the PPDA Act, Cap. 205 and the PPDA Regulations 2023; and
- iii. Assess the level of efficiency and effectiveness in contract implementation, including the application of Environmental, Social, Health and Safety (ESHS) requirements in the procurement process.

1.3. Scope of the Compliance Inspection

The compliance inspection covered a sample of ten procurement transactions worth UGX 2,179,096,474 conducted during FY 2024/2025, vide Annex B.

1.4. Methodology

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

During the compliance inspection exercise, the auditors met with the staff from the Procurement and Disposal Unit, 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 was held with the Entity's management and staff on 22nd December 2025, before the procurement and disposal compliance inspection team could embark on preparation of the Management Letter. The Management Letter was sent to the Entity on 9th March 2026 with a request to submit a Management Response by 16th March 2026, which was submitted to the Authority on 30th April 2026.

1.5. Procurement Structure of the Entity

The key players in the procurement structure at the Entity are the Chief Administrative Officer as the Accounting Officer, the Contracts Committee (CC), the Procurement and Disposal Unit (PDU), ad-hoc Evaluation Committees and User Departments.

i. Accounting Officer

Section 28 of the PPDA Act, Cap. 205 gives the Accounting Officer the overall responsibility for the successful execution of procurement, disposal and contract management in the Procuring and Disposing Entity. During the Financial Year 2024/2025, Mr. Stansloas Mangasa was designated as the Accounting Officer of the Entity.

ii. The Contracts Committee

During the year under Compliance Inspection, the Entity's Contracts Committee was composed of five members. The composition is indicated in Table 1:

Table 1: Contracts Committee Members

No.	Name	Job Title	Position on committee	Date of Appointment
1.	Mr. Julius Batumbya	Senior Community Development Officer	Chairperson	27 th March 2024
2.	Mr. Abubaker Waisadha Nsenke	Senior Human Resource Officer	Member	27 th March 2024
3.	Ms. Miriam Mukyala	Probation and Social Welfare Officer	Member	1 st September 2025
4.	Ms. Norah Akirabaine	Education Officer Admin.	Member	27 th March 2024
5.	Mr. Robert Kunya	Principal Health inspector	Member	19 th September 2024

iii. Staffing of the Procurement and Disposal Unit

The Procurement and Disposal Unit was manned by the following staff during the period under review, as shown in Table 2 below:

Table 2: Staff in the Procurement and Disposal Unit

No.	Name	Position	Qualification
1.	Mr. Robert Mukisa Bogezi	Senior Procurement Officer	Bachelor's degree and Post Graduate Diploma in Procurement and Logistics supply
2.	Mr. Eriot Ivan Mutiibwa	Procurement Officer	Bachelor's degree and Post Graduate Diploma in Procurement and Logistics Supply

CHAPTER TWO: FINDINGS AND RECOMMENDATIONS

2.1. COMPLIANCE BY THE ENTITY WITH THE GENERAL PROVISIONS OF THE PPDA ACT, CAP. 205 AND PPDA REGULATIONS, WITH REGARD TO THE PERFORMANCE OF THE PROCUREMENT STRUCTURE AND CONDUCT OF THE PROCUREMENT PROCESS

2.1.1 Failure to implement 24.9% of the procurement plan

Section 36 (2) of the PPDA Act, Cap. 205 provides that the User Department shall prepare a procurement plan based on the approved budget, which shall be submitted to the Procurement and Disposal Unit for implementation when required.

The Authority found that the Entity's total procurement budget for the Financial Year 2024/25 was UGX 3,644,750,665 as noted from the Entity's consolidated procurement plan submitted on 15th July 2024. The monthly reports submitted to the Authority indicated a total procurement spend of UGX 2,738,531,686 (75.1%), implying that the Entity did not implement planned procurements worth UGX 906,218,979 (24.9%) as indicated in Table 3 below:

Table 3: Procurement plan implementation rate

Total procurement plan value (UGX)	3,644,750,665
Actual procurement spend (UGX)	2,738,531,686
Variance (UGX)	906,218,979
Percentage implementation rate (%)	75.1
Variance (%)	24.9

Implication

Failure to fully implement the procurement plan hindered service to the intended beneficiaries.

Management Response

The Entity experienced a budget shortfall in various departments, which grossly affected our performance. Some of our planned projects were not implemented, especially in quarter 4.

Recommendation

The Accounting Officer and User Departments should fully implement all planned procurements and, in case of limited funding, update the procurement plan in accordance with Section 60(7) of the PPDA Act, Cap. 205 to ensure improved performance.

2.1.2 Failure to fully implement 36.8% of the Authority's recommendations

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

Kamuli Municipal Council was issued with a previous audit report for the Financial Year 2022-2023 in June 2024. Out of 19 recommendations made, twelve (63.2%) were fully implemented, six (31.5%) were partially implemented, and one (5.3%) was not implemented as detailed in Table 4 below:

Table 4: Implementation of Previous Audit Recommendations

No.	Recommendation	Status
1.	The Accounting Officer should put in place a strong internal mechanism and a dedicated team of staff for implementation of audit recommendations.	Partially Implemented
2.	The Accounting Officer should regularly carry out a review of the implementation of the procurement plan and update it in accordance with Section 60 (7) of the PPDA Act, Cap. 205 to ensure improved performance.	Partially Implemented
3.	The Contracts Committee should critically review bidding documents submitted by the Procurement and Disposal Unit to ensure that there are no inconsistencies in accordance with Regulation 10 of the PPDA (Procuring and Disposing Entities) Regulations, 2023.	Partially Implemented
4.	The Head Procurement and Disposal Unit should prepare quality solicitation documents in accordance with Regulations 33-38 of the PPDA (Rules and Methods for procurement of Works, Supplies and Non-Consultancy Services) Regulations, 2023.	Partially Implemented
5.	The Head Procurement and Disposal Unit should shortlist at least six bidders, except for micro procurement which should have three bidders in accordance with Regulation 53 (1) and (2) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.	Partially Implemented
6.	Evaluation Committees should ensure that bids are evaluated based on the approved evaluation criteria stated in the bidding document in accordance with Regulation 5 of the PPDA (Evaluation) Regulations, 2023.	Partially Implemented
7.	The User Department should initiate the process for disposal of the assets where the board of survey of the Entity has recommended for the disposal of a public asset in accordance with Regulation 3 (1), (2) and (3) of the PPDA (Disposal of Public Assets) Regulations 2023.	Not Implemented

Implication

Failure to implement previous audit recommendations denied the Entity the opportunity to continuously improve its procurement processes.

Management Response

The Entity has implemented some of the audit recommendations, including initiating the disposal plan and reviewing procurement plans, and is still in the process of fully implementing them as required.

Recommendation

The Accounting Officer should fully implement the Authority's previous audit recommendations in accordance with Section 10 of the PPDA Act, Cap. 205.

2.1.3 Delays in the Procurement Process

Section 51 of the PPDA Act, Cap. 205, provides that all procurements and disposal shall be conducted in a manner which promotes economy, efficiency and value for money.

The Authority found average delays of 31.4 working days between the confirmation of funds by the Accounting Officer and approval by the Contracts Committee in the procurement processes of seven procurements worth UGX 651,719,304 as detailed in Table 5 below:

Table 5: Delays in the procurement process

No.	Subject of Procurement	Amount (UGX)	PPDA Findings	Management Response
1.	Construction of a medical waste pit at Kamuli Youth Health Centre II in Kamuli MC	62,597,180	The Procurement and Disposal Unit (PDU) delayed submitting to the Contracts Committee for approval of procurement method, bidding document and evaluation committee by 32 working days. The Accounting Officer confirmed funds on 12 th December 2024; however, PDU submitted to the Contracts Committee on 6 th February 2025.	<i>The Procurement and Disposal Unit will proactively coordinate user departments to initiate procurement processes simultaneously, rather than at different times, to avoid delays and enable the projects to be managed collectively.</i>
2.	Construction works in the Staff Houses at Busota Health Centre III	89,328,000	The Procurement and Disposal Unit (PDU) delayed submission to the Contracts Committee for approval of the procurement method, bidding documents, and Evaluation Committee by 60 working days. Although the procurement was approved by the Accounting Officer on 4 November 2024, the PDU did not submit it to the Contracts Committee until 6 th February 2025.	
3.	Phased construction of administration block at Kamuli Municipal Council	269,251,500	The PDU delayed to submit to the Contracts Committee for approval of procurement method, bidding document and evaluation committee by 40 working days. The Accounting Officer, confirmed funds on 2 nd December 2024; however, PDU submitted to Contracts Committee on 6 th February 2025.	
4.	Construction of a 2-unit teacher houses at Buwanume P/S	108,825,744	The PDU delayed to submit to the Contracts Committee for approval of procurement method, bidding document and evaluation committee by 22 working days.	
5.	Completion of a 2-classroom block at Kabukye Primary School	50,475,680	The Accounting Officer confirmed funds on 28 th December 2024, however PDU submitted to the	

No.	Subject of Procurement	Amount (UGX)	PPDA Findings	Management Response
6.	Construction of a 2 Stance Vip Latrine at Mutekanga Primary School	19,900,000	Contracts Committee on 6 th February 2025.	
7.	Renovation of a 2 out of 4 classroom block at Kamuli Boys Primary School	51,341,200		
	Total	651,719,304	Total delay of 220 working days	

Implication

Delays in the procurement process denied the intended beneficiaries timely service delivery.

Recommendation

The Head, Procurement and Disposal Unit should avoid delays in the procurement process and conduct procurements in a manner that promotes economy, efficiency and value for money in accordance with Section 51 of the PPDA Act, Cap. 205.

2.1.4 Inadequate Bidding Documents

Section 67 (2) of the PPDA Act, Cap. 205, provides that all solicitation documents shall detail the terms and conditions which shall apply to any resulting contract.

In four procurements worth UGX 1,692,998,680, the Head Procurement and Disposal Unit issued inadequate bidding documents with unclear evaluation criteria and omission of Environmental and Social Safeguards in the Bills of Quantities, as indicated in Table 6 below:

Table 6: Inadequate bidding documents

No.	Subject of Procurement	Amount (UGX)	PPDA Findings	Management Response
1.	Supply and installation of solar street lights to Kamuli MC	1,341,250,000	Failure to state the tax period for the Tax Clearance Certificate (TCC), the evaluation criteria in the bidding document did not state the specific period for the TCCs, which led to the disqualification of Sineu Electrical and Civil Engineering Ltd for submitting a valid TCC of the previous Financial Year.	<i>Management acknowledged the anomaly, and going forward the bidding document will clearly state the Tax Clearance Certificate period.</i>
2.	Phased construction of administration	269,251,500	Failure to include Environmental and Social	<i>The omission is currently being</i>

No.	Subject of Procurement	Amount (UGX)	PPDA Findings	Management Response
	block at Kamuli Municipal Council		safeguard requirements in the Bills of Quantities.	<i>addressed by incorporating the Authority's recommendations in the bidding documents.</i>
3.	Construction of a 2 Stance VIP Latrine at Mekanga Primary School	19,900,000		
4.	Construction of a medical waste pit at Kamuli Youth Health Centre II in Kamuli MC	62,597,180	Failure to indicate the intended completion date or period of the project in the Special Conditions of Contract (GCC 17.1)	
	Total	1,692,998,680		

Implication

Issuing of inadequate bidding documents led to the bidders preparing non-responsive bids.

Recommendations

1. The Head of Procurement and Disposal Unit should prepare comprehensive bidding documents capturing all required components of evaluation criteria, ESHS and Special Conditions in line with Regulations 42-45 of the PPDA (Rules and Methods of Procurement for Supplies, Works and Non-consultancy services) Regulations, 2023.
2. The User Department, in addition to other requirements, should include Environmental, Social, Health and Safety (ESHS) provisions in the Bills of Quantities to promote environmental conservation and protection, in accordance with Regulation 37 (2) (1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

2.1.5 Failure to invite at least six bidders

Regulation 53 (1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-consultancy Services) Regulations, 2023, provides that a shortlist shall have at least six bidders, except for micro procurement, which shall have three bidders.

In five Procurements worth UGX 511,915,624, the Entity shortlisted five bidders less than the required six bidders as detailed in Table 7 below:

Table 7: Procurements with less than six shortlisted bidders

No.	Subject of Procurement	Value (UGX)	Method of Procurement	Findings
1.	Phased construction of Administration block at Kamuli Municipal Council	269,251,500	RFQ	
2.	Construction of a medical waste pit at Kamuli Youth Health Centre II in Kamuli MC	62,597,180	RFQ	Five bidders were shortlisted instead of the required

No.	Subject of Procurement	Value (UGX)	Method of Procurement	Findings
3.	Construction of a 2-unit teacher houses at Buwanume P/S	108,825,744		minimum of six bidders.
4.	Renovation of a 2 out of 4 classroom blocks at Kamuli Boys Primary School	51,341,200		
5.	Construction of a 2 Stance VIP Latrine at Mutekanga Primary School	19,900,000		
	Total	511,915,624		

Implication

Invitation of a few bidders, limited competition, where an average of 2.8 bids were received, denying competitive pricing.

Management Response

Management acknowledged the observations, and in the current financial year 2025/26, the Entity is inviting at least six bidders under Request for Quotation method.

Recommendation

The Head Procurement and Disposal Unit should shortlist at least six bidders for all procurements under Request for Quotation and Restricted Bidding in accordance with Regulation 53 (1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

2.1.6 Irregularities at Evaluation Stage

Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023, provides that the evaluation of bids shall be conducted in accordance with the evaluation criteria specified in the bidding documents.

In five procurements worth UGX 1,771,070,700, the Evaluation Committee did not evaluate bidders against the evaluation criteria in the Bidding Document and passed non-compliant bidders, among others, as detailed in Table 8 below:

Table 8: Irregularities at Evaluation Stage

No.	Subject of Procurement	Value (UGX)	Findings	Management Response
1.	Supply and installation of solar street lights to Kamuli Municipal Council	1,341,250,000	Passing of a non-compliant bidder. Whereas the Best Evaluated Bidder, Relief Line (U) Ltd, proposed Mwanje Haruna for the Health and Safety Officer role, with academic qualifications of (certificate in occupational health and safety and a degree in Electrical Engineering), which was contrary to the required Diploma in Occupational Health and Safety (or its equivalent) as specified in the Bidding Document.	<p><i>The Evaluation Committee equated the certificate in occupational health and safety with a degree in Electrical Engineering as an equivalence.</i></p> <p>Authority's comment: The two fields/qualifications cannot be equated; however, in case of any correction or non-conformity, the Evaluation Committee should have documented the corrections in the evaluation report in accordance with Regulation 7 (1) of the PPDA (Evaluation) Regulations, 2023.</p>
2.	Phased construction of administration block at Kamuli Municipal Council	269,251,500	Failure to evaluate bidders against the stated evaluation criteria in the Bidding Document. Bidders were not evaluated against a minimum average turnover of UGX 50,000,000, audited books of accounts for the last two years and evidence of similar works in at least one contract within the last year, each with a value of at least UGX 60,000,000.	<p><i>Management acknowledged the anomaly of not evaluating bidders on the minimum turnover and the audited books of accounts.</i></p>
3.	Construction of a 2 Stance VIP Latrine at Mutekanga Primary School	19,900,000		
4.	Construction works in the Staff Houses at	89,328,000		

	Busota Health Centre III			
5.	Renovation of a 2 out of 4 classroom blocks at Kamuli Boys Primary School	51,341,200	Passing of a non-compliant bidder. Sallytone Investments Ltd provided that their bid is valid till 28 th Feb 2025 instead of 23 rd April 2025.	<i>The Entity pledges to conduct due diligence before contract signing going forward</i>
Total		1,771,070,700		

Implication

Irregularities during evaluation led to the award of contracts to non-compliant bidders.

Recommendation

The Evaluation Committee Members should strictly adhere to the criteria set out in the bidding document in accordance with Regulation 5(1) of the PPDA (Evaluation) Regulations, 2023.

2.1.7 Failure to seek Solicitor General's Clearance

Regulation 6 (1) (f) of the PPDA (Contracts) Regulations, 2023, provides that a Procuring and Disposing Entity shall not issue a contract, purchase order, or other communication in any form, conveying acceptance of a bid that binds a Procuring and Disposal Entity to a contract with a provider, except where all the relevant agencies, including, where applicable, the Attorney General, make the necessary approvals of the contract.

In the procurement for the phased construction of Administration Block at Kamuli Municipal Council, worth UGX 269,251,500, the Entity did not seek Solicitor General's clearance.

Implication

Failure to seek the Solicitor General's clearance of the contract denied the Entity professional legal counsel and exposed the Entity to the risk of potential litigation in case of disagreements between the Entity and the provider.

Management Response

The Entity realized the anomaly, and going forward, we shall seek Solicitor General's Clearance for projects above UGX 200,000,000 before contract signing.

Recommendation

The Accounting Officer should always obtain the Solicitor General's clearance for all contracts above UGX 200,000,000 in accordance with Regulation 6 (1) (f) of the PPDA (Contracts) Regulations, 2023.

2.2. COMPLIANCE OF THE ENTITY DISPOSAL PROCESS WITH THE PROVISIONS OF THE PPDA ACT, CAP. 205 AND PPDA REGULATIONS 2023.

1.2.1 Failure to dispose of assets

Regulation 3 (1) of the PPDA (Disposal of Public Assets) Regulations, 2023, provides that a User Department or the appropriate department of a Procuring and Disposing Entity that is responsible

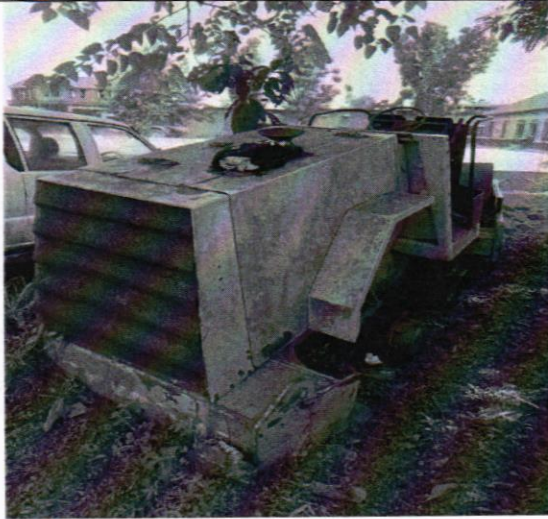
for the management of public assets shall initiate a process for the disposal of a public asset by making a request for disposal of the public asset to the Accounting Officer.

The Authority reviewed the Entity's Board of Survey Report dated 26th August 2025 and noted that assets that had been earmarked for disposal had not been disposed of in the Financial Year 2024/25. The list of items recommended for disposal in the Board of Survey report are indicated in Table 9 below:

Table 9: Assets recommended for disposal in the Board of Survey Report

No.	Item	Unique identifier (Tag/Registration Number)	Book Value (UGX)	Comment
1.	04 Printer		10,000	Non-Functional
2.	01 Blower		10,000	Non-Functional
3.	01 Weighing scale		10,000	Non-Functional
4.	01 Weighing Scale		10,000	Non-Functional
5.	03 Printers		100,000	Non-Functional
6.	02 Printers		100,000	Non-Functional
7.	05 Lap tops		60,000	Non-Functional
8.	Jiefang	LG0003-045	10,000,000	Grounded
9.	Faw	LG0007-043	10,000,000	Grounded
10.	Motorcycle	LG0010-043	100,000	Grounded
11.	Grader	LG	30,000,000	Grounded
12.	Photo Copier	Sec. TC	300,000	Non-Functional
13.	3 Tables		50,000	Non-Functional
14.	3 Chairs		50,000	Non-Functional
15.	Desk Top		50,000	Non-Functional
16.	Heavy vehicles -Toyota Diana		1,000,000	No longer functional and un-economical to repair
17.	Heavy vehicles Jiefang		10,000,000	
18.	Heavy Vehicles-	Grader	30,000,000	
19.	Motor cycle	Honda LG-0130- 16	500,000	Frequent breakdown uneconomical
20.	Printers		500,000	
21.	Lap Tops		300,000	
22.	Blower		10,000	
23.	Weighing scale		20,000	

Figure 1: Pictures of old assets in the compound due for disposal



Old grader



Old double cabin pickup



Broken filing cabinets



Old double cabin pickup



Old double cabin pickup



Old ambulance



Old truck



Old truck piece

Obsolete items in the Municipal Compound belonging to both the Kamuli MC & Kamuli DLG. Photo taken on 18th December, 2025.

Implication

Obsolete assets occupy space that could have been utilised for other purposes and pose a health and safety hazard.

Management Response

- *The Entity made efforts to dispose of the recommended items by placing an advertisement on 6th March 2025, with a closing date of 8th April 2025. However, no bidder purchased the disposal bidding documents, even after inspecting the items. The Entity intends to initiate another disposal process before the close of the financial year.*
- *Most of the items pictured above belong to Kamuli District Local Government, which only obtained custody in our yard.*

Recommendation

The Authority takes note of the efforts taken and further recommends that the Accounting Officer should dispose of all obsolete assets. Where the assets belong to more than two or more Entities, they may be disposed of through a collaborative arrangement in accordance with Regulation 2 (5) of the PPDA (Disposal of Public Assets) Regulations, 2023.

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

2.3.1 Change of Contract Terms

Regulation 9 (2) of the PPDA (Contracts) Regulations, 2023, provides that a contract document shall be in accordance with the form of contract specified in the bidding document.

A comparison between the bidding document special conditions of contract terms and the special conditions of contract terms of the signed contract in three procurements worth UGX 1,673,098,680 revealed that the Accounting Officer signed a contract with altered contract terms from those in the bidding document, as indicated in Table 10 below:

Table 10: Contracts with different contract terms from those in the Bidding Document

No.	Subject of Procurement	Contract value (UGX)	Requirements in the bidding document	Contract agreement
1.	Construction of a medical waste pit at Kamuli Youth Health Centre II in Kamuli MC	62,597,180	Special Conditions of Contract (GCC 35.1); Defects Liability Period was 120 days	Special Conditions of Contract (GCC 35.1); Defects Liability Period was 2 months.
			Special Conditions of Contract (GCC 49.1); Liquidated damages shall be 0.05%	Special Conditions of Contract (GCC 49.1); Liquidated damages shall be 1%
2.	Supply and installation of solar street lights to Kamuli MC	1,341,250,000	Special Conditions of Contract (GCC 3.7); Ad-Measurement	Special Conditions of Contract (GCC 3.7); Lump Sum Contract
			Special Conditions of Contract (GCC 35.1); Defects Liability Period was 120 days (4 months)	Special Conditions of Contract (GCC 35.1); Defects Liability Period was 6 months
			Special Conditions of Contract (GCC 48.1); 10% proportion of any payments shall be retained.	Special Conditions of Contract (GCC 48.1); 5% proportion of any payments shall be retained.
3.	Phased construction of administration block at Kamuli Municipal Council	269,251,500	Special Conditions of Contract (GCC 35.1); Defects Liability Period is two months	Special Conditions of Contract (GCC 35.1.1); Defects Liability Period is 120 days (4 months)
			Special Conditions of Contract (GCC 49.1); Liquidated damages 0.05% shall apply	Special Conditions of Contract (GCC 49.1); Liquidated damages 0.001% shall apply
Total		1,673,098,680		

Implication

This exposed the Entity to a risk of conflicts and delays during contract implementation.

Management Response

Management acknowledged the observation, and the Head Procurement Unit now accords maximum attention while drafting special conditions of the contract agreement.

Recommendation

The Head of Procurement and Disposal Unit should align the contract agreement with the approved terms specified in the bidding documents, in accordance with Regulation 9 (2) of the PPDA (Contracts) Regulations, 2023.

2.3.2 Signing a contract based on an expired bid

Regulation 6 (1) (c) of the PPDA (Contracts) Regulations, 2023, provides that a Procuring and Disposing Entity shall not issue a contract, purchase order, or other communication in any form, conveying acceptance of a bid that binds a procuring and Disposing Entity to a contract with a provider, except where the period specified in Regulation 4 has expired and the bid is valid or the bidder is willing to extend the bid validity on terms similar to the terms stated in their bid.

In the contract for renovation of 2 out of 4 classroom blocks at Kamuli Boys Primary School worth UGX 51,341,200, the Best Evaluated Bidder stated that their bid would remain valid till 28th February 2025, however the contract was signed on 13th March 2025, 9 working days after expiry of the bid.

Implication

Signing a contract based on an expired bid rendered the contract legally unenforceable and invalid.

Management Response

The Entity regrets the anomaly and pledges to conduct verification of document validity before contract signing in future.

Recommendations

1. The Accounting Officer should desist from signing contracts based on expired bids in accordance with Regulation 6 (1) (c) of the PPDA (Contracts) Regulations, 2023; and
2. The Head, Procurement and Disposal Unit should monitor bid validity periods and where an extension to the bid validity period is required, a bidder should be requested in writing before the expiry of validity of their bid to extend the validity for a specified period to complete the process in accordance with Regulation 62 (5) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

2.3.3 Signing of an inadequate contract

Regulation 9 (1) (a) & (b) of the PPDA (Contracts) Regulations, 2023, provides that the contract shall clearly identify the obligations of each party, correlate all payments by a Procuring and Disposing Entity with the corresponding inputs and the obligations or deliverables by a provider in a specific, identifiable and measurable manner.

In the procurement for renovation of 2 out of 4 classroom blocks at Kamuli Boys Primary School, worth UGX 51,341,200, the Accounting Officer signed a contract that excluded the percentage to be retained and the Defects Liability Period.

Implication

This exposed the Entity to the risk of limited leverage, financial loss and dispute risk over the contractor.

Management Response

The contract had not been aligned well in terms of pages, but the contract included the amount to be retained and the Defects Liability Period as per the special conditions section therein.

Authority's comment. The Authority takes note of the response; however, the contract agreement reviewed excluded the percentage to be retained, and the Defects Liability Period, thus the query was retained.

Recommendation

The Accounting Officer should desist from signing contracts that are not comprehensive enough to spell out the obligations of each party in accordance with Regulation 9 (1) of the PPDA (Contracts) Regulations, 2023.

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

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

3.1. Overall Audit Conclusion

The performance of Kamuli Municipal Council for the Financial Year 2024/2025 was **Moderately Satisfactory** with an overall weighted average risk rating of **38%**.

The risk rating is as follows:

Table 11: Risk Rating Table

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

3.2. Entity's Performance

The risk rating was weighted to determine the overall risk level of the Entity. The weighting was derived using the average weighted index as shown in Table 12 below:

Table 12: Weighted Score of Kamuli Municipal Council

Risk Category	No.	No.%	Value (UGX)	Value. %	Weights	Total Weighted Average	
						By No.	By Value
High	0	0	0	0	0.6	0	0
Medium	5	50	1,744,339,880	80	0.3	15	24
Low	5	50	434,756,594	20	0.1	5	2
Satisfactory	0	0	0	0	0	0	0
Total	10	100	2,179,096,474	100	1	20	26

$$\text{Weighted Average (By no.)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{20}{60} \times 100 = 33\%$$

$$\text{Weighted Average (By Value)} = \frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{26}{60} \times 100 = 43\%$$

$$\text{Combined Weighted Average} = \frac{33+43}{2} = 38\%$$

Figure 2: Risk Rating by Number

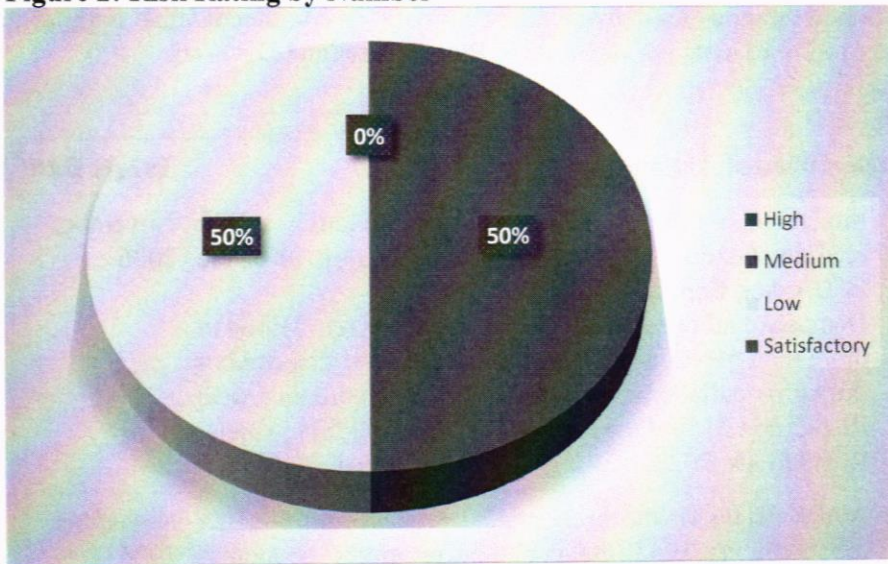
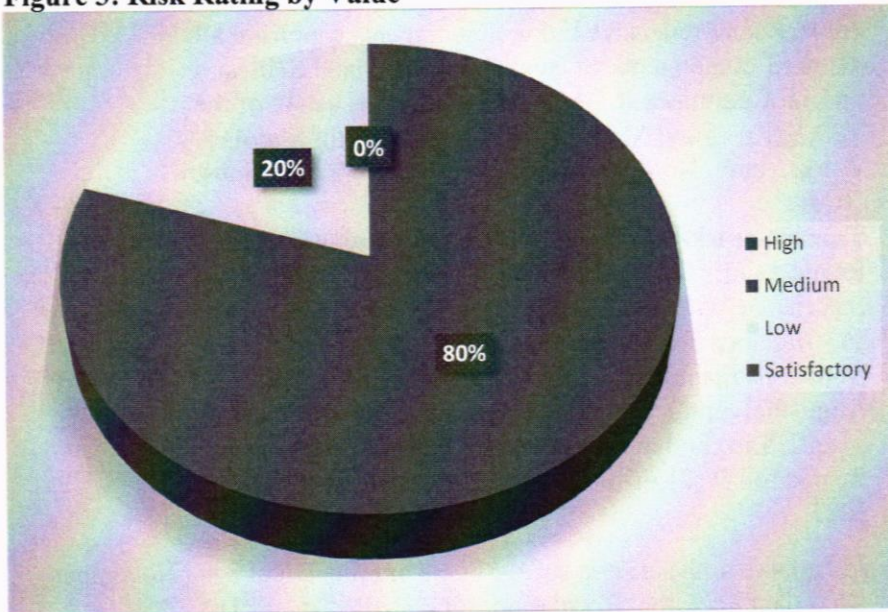


Figure 3: Risk Rating by Value



3.3. Recommended Action Plan

Kamuli Municipal Council should implement the following recommendations within the timeframe given in order to improve its performance in Procurement and Disposal.

Table 13: Action Plan

Origin	Recommended Action	Target Date
Accounting Officer should	<ul style="list-style-type: none"> i. Implement the Authority's previous audit recommendations in accordance with Section 10 of the PPDA Act, Cap. 205; and ii. Dispose of all obsolete assets. Where the assets belong to more than two or more Entities, they may be disposed of through a collaborative arrangement in accordance with Regulation 2 (5) of the PPDA (Disposal of Public Assets) Regulations, 2023. 	November 2026
Procurement and Disposal Unit should	<ul style="list-style-type: none"> i. Avoid delays in the procurement process and conduct procurements in a manner that promotes economy, efficiency and value for money in accordance with Section 51 of the PPDA Act, Cap. 205; ii. Prepare comprehensive bidding documents capturing all required components of evaluation criteria, ESHS and Special Conditions in line with Regulations 42-45 of the PPDA (Rules and Methods of Procurement for Supplies, Works and Non-consultancy services) Regulations, 2023; iii. Shortlist at least six bidders for all procurements under Request for Quotation and Restricted Bidding in accordance with Regulation 53 (1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023; and iv. Align the contract agreement with the approved terms specified in the bidding documents, in accordance with Regulation 9 (2) of the PPDA (Contracts) Regulations, 2023. 	November 2026
The Evaluation Committee Members should	Strictly adhere to the criteria set out in the bidding document in accordance with Regulation 5(1) of the PPDA (Evaluation) Regulations, 2023.	November 2026
User Departments should	Include Environmental, Social, Health and Safety (ESHS) provisions in the Bills of Quantities to promote environmental conservation and protection, in accordance with Regulation 37 (2) (1) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.	November 2026

Annex A: Summary Case by Case

No.	HIGH RISK CONTRACTS	REASONS FOR HIGH RISK
	Nil	
No.	MEDIUM RISK CONTRACTS	REASONS FOR MEDIUM RISK
	<p>Kamu709/Wrks/2024-25/00002 Phased construction of Administration block at Kamuli Municipal Council Selective National Paujose Investments Ltd Amount: UGX 269,251,500</p>	<ul style="list-style-type: none"> • Delayed submission by the PDU to the Contracts Committee for approval of procurement method, bidding document and evaluation committee by 40 working days. • Failure to include Environmental and Social safeguards in the Bills of Quantities • Failure to invite at least six bidders. • Failure to evaluate bidders against the stated evaluation criteria in the Bidding Document. • Failure to seek Solicitor General's clearance. • Change of Contract terms.
	<p>KAMU709/WRKS/2024-25/00005 Construction of a medical waste pit at Kamuli youth health centre II in Kamuli Municipal Council RFQ Provider: Tibyonza General Contractors U Ltd Amount: UGX 62,597,180</p>	<ul style="list-style-type: none"> • Delayed submission by the PDU to the Contracts Committee. • Inadequate bidding documents. • Failure to invite at least six bidders. • Change of Contract terms.
	<p>Kamu709/Wrks/2024-25/00003 Renovation of a 2 out of 4 classroom block at Kamuli Boys Primary School RFQ Provider: Sallytone Investments Ltd Amount: UGX 51,341,200</p>	<ul style="list-style-type: none"> • Delayed submission by the PDU to the Contracts Committee. • Inadequate Bidding Documents. • Failure to invite at least six bidders. • Passing of a non-compliant bidder. • Signing a contract based on an expired bid. • Signing of inadequate contracts.
	<p>Kamu709/WRKS/2024-2025/00006 Construction of a 2 Stance Vip Latrine at Mutekanga Primary School ODB Provider: Butaaya Investment Limited Amount: UGX 19,900,000</p>	<ul style="list-style-type: none"> • Delayed submission by the PDU to the Contracts Committee. • Failure to include Environmental and Social safeguards in the Bills of Quantities. • Failure to invite at least six bidders. • Failure to evaluate bidders against the stated evaluation criteria in the Bidding Document.
	<p>KAMU709/WRKS/2024-25/00001 Supply and installation of solar street lights to Kamuli Municipal Council</p>	<ul style="list-style-type: none"> • Inadequate Bidding Documents. • Change of evaluation criteria • Change of Contract terms.

	<p>ODB Provider: Relief Line (U) Ltd Amount: UGX 1,341,250,000</p>	
No.	LOW RISK CONTRACTS	REASONS FOR LOW RISK
	<p>Kamu709/WRKS/24-25/ 00008 Construction works in the Staff Houses at Busota Health Centre III RFQ Provider: Meak Construction and Engineering Services Limited Amount: UGX 89,328,000</p>	<ul style="list-style-type: none"> • Delayed submission by the PDU to the Contracts Committee. • Failure to evaluate bidders against the stated evaluation criteria in the Bidding Document.
	<p>Kamu709/Wrks/2024-25/00007 Construction of a 2-unit Teachers' Houses at Buwanume P/S RFQ Provider: Dedia great lines Ltd Amount: UGX 108,825,744</p>	<ul style="list-style-type: none"> • Delayed submission by the PDU to the Contracts Committee. • Failure to invite at least six bidders.
	<p>Kamu709/Wrks/2024-25/00004 Completion of a 2-classroom block at Kabukye Primary School RFQ Provider: Simu-Enterprises (U) Ltd Amount: UGX 50,475,680</p>	<p>Delayed submission by the PDU to the Contracts Committee.</p>
	<p>Kamu709/Supls/24-25/00005 (h) Supply of building stones hard core for filling a swamp on Busota-Bukyerimba road Framework Provider: Mumoka Universal Group Limited Amount: UGX 57,855,000</p>	<p>Nil</p>
	<p>MOH/SUPLS/2024-25/00023 Lot 10 Supply, delivery, installation training and commissioning of equipment for the constructed Busota Health Centre III ODB Provider: Inventive Capacity Consults Ltd Amount: UGX 128,272,170</p>	<p>Nil</p>
No.	SATISFACTORY CONTRACTS	
	<p>Nil</p>	

Annex B: Sample List for Kamuli Municipal Council for Financial Year 2024/2025

No	Proc Reference No	Subject of procurement	Method of Procurement	Service provider	Contract amount (UGX)
1.	MOH/SUPLS/2024-25/00023 Lot 10	Supply, delivery, installation training and commissioning of equipment for the constructed Busota Health Centre III	ODB	Inventive Capacity Consults Ltd	128,272,170
2.	KAMU709/WRKS/2024-25/00005	Construction of a medical waste pit at Kamuli youth health centre II in Kamuli Municipal Council	RFQ	Tibyonza General Contractors U Ltd	62,597,180
3.	Kamu709/Wrks/2024-25/00007	Construction of a 2-unit teacher houses at Buwanume P/S	RFQ	Dedia great lines Ltd	108,825,744
4.	KAMU709/WRKS/2024-25/00001	Supply and installation of solar street lights to Kamuli Municipal Council	ODB	Relief Line (U) Ltd	1,341,250,000
5.	Kamu709/Wrks/2024-25/00004	Completion of a 2-classroom block at Kabukye Primary School	RFQ	Simu-Enterprises (U) Ltd	50,475,680
6.	Kamu709/Wrks/2024-25/00002	Phased construction of administration block at Kamuli Municipal Council	RFQ	Paujose Investments Ltd	269,251,500
7.	Kamu709/Wrks/2024-25/00003	Renovation of a 2 out of 4 classroom block at Kamuli Boys Primary School	RFQ	Sallytone Investments Ltd	51,341,200
8.	Kamu709/WRKS/2024-2025/00006	Construction of a 2 Stance Vip Latrine at Mutekanga Primary School	ODB	Butaaya Investment Limited	19,900,000
9.	Kamu709/WRKS/24-25/ 00008	Construction works in the Staff Houses at Busota Health Centre III	RFQ	Meak Construction and Engineering Services Limited	89,328,000
10.	Kamu709/Supls/24-25/00005 (h)	Supply of building stones hard core for filling a swamp on Busota-Bukyerimba road	Framework	Mumoka Universal Group Limited	57,855,000
	Total				2,179,096,474

Annex C: Risk Rating Criteria

RISK	DESCRIPTION	AREA	IMPLICATION
HIGH	Such procurements were considered to have serious weaknesses, which could cause material financial loss or carry risk for the regulatory system or the entity's reputation. Such cases warrant immediate attention by senior management. Significant deviations from established policies and principles and/or generally accepted industry standards will normally be rated "high".	Planning: Lack of or failure to procure within the approved plan	This implies emergencies and the use of the direct procurement method, which affects competition and value for money.
		Bidding Process: Use of wrong/inappropriate procurement methods, failure to seek Contracts Committee approvals and usurping the powers of the PDU.	This implies the use of less competitive methods, which affects transparency, accountability and value for money.
		Evaluation: Use of inappropriate evaluation methodologies or failure to conduct evaluation.	This implies financial loss caused by awarding contracts at higher prices or shoddy work caused by failure to recommend award to a responsive bidder.
		Record Keeping: Missing procurement files and missing key records on the files, namely, solicitation document, submitted bids, evaluation report and contract.	This implies that one cannot ascertain the audit trail, namely, whether there was competition and fairness in the procurement process.
		Fraud/forgery: Falsification of Documents	This implies a lack of transparency and value for money.
		Contract Management: Payment for shoddy work or work not delivered.	This implies financial loss since there has been no value for money for the funds spent, and the services have not been received by the intended beneficiaries
MEDIUM	Procurements that were considered to have weaknesses, which, although less likely to lead to material financial loss or to risk damaging the regulatory system or the entity's reputation, warrant timely management action using the existing	Planning: Lack of initiation of procurements and confirmation of funds.	This implies committing the Entity without funds, thereby causing domestic arrears.
		Bidding Process: Deviations from standard procedures, namely bidding periods, standard formats, use of PP Forms and records of issue and	This implies a lack of efficiency, standardization and avoiding competition.

RISK	DESCRIPTION	AREA	IMPLICATION
	management framework to ensure a formal and effective system of management controls is put in place. Such 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.	receipts of bids, usage of non-pre-qualified firms and splitting procurement requirements.	
		Procurement Structures: Lack of procurement structures	This implies a lack of independence of functions and powers and interference in the procurement process.
		Record Keeping: 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.
		Contract and Contract Management: Failure to appoint Contract Supervisors, failure to seek the Solicitor General's approval for contracts above UGX. 200 million, and a lack of notices of Best Evaluated Bidders.	This leads to unjustified contract amendments and variations, which lead to unjustified delayed contract completion and a lack of value for money. Bidders are not given the right of appeal.
		Failure by the Entity to incorporate in the solicitation document aspects of gender, social inclusion, environment, health and safety. Aspects of gender, social inclusion, environment, health and safety are not covered by the contractor during contract implementation.	
LOW	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	Planning: Lack of procurement reference numbers.	This leads to failure to track the procurements, which leads to poor record-keeping.
		Bidding Process: Not signing the Ethical Code of Conduct	This leads to failure to declare conflict of interest and a lack of transparency.

RISK	DESCRIPTION	AREA	IMPLICATION
	laid down detailed procedures would normally be graded "low", provided that there is sufficient evidence of management action to put in place and monitor compliance with detailed procedures.		

SATISFACTORY

Relates to the 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.