



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

**COMPLIANCE AUDIT REPORT FOR KASESE DISTRICT  
LOCAL GOVERNMENT FOR THE FINANCIAL YEAR  
2022/2023**

**JANUARY 2024**

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## ACRONYMS

AO	Accounting Officer
CAO	Chief Administrative Officer
DHO	District Health Officer
FY	Financial Year
HC	Health Centre
Ltd	Limited
PDE	Procuring and Disposing Entity
PPDA	Public Procurement and Disposal of Public Assets Authority
SUPLS	Supplies
UGX	Uganda Shillings

## EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority carried out a compliance audit on the procurement and disposal activities of Kasese District Local Government that covered a representative sample of ten procurement transactions under Financial Year 2022/23. The overall objective of the procurement and disposal audit was to assess and establish the degree of compliance of the Kasese District Local Government's procurement system and processes with the provisions of the PPDA Act, 2003, and Local Governments (PPDA) Regulations, 2006 and assess the level of procurement performance over the audit period.

From the findings of the procurement audit exercise, the performance of the Kasese District Local Government for the Financial Year 2022/23 was **satisfactory** with an overall weighted average risk rating of **25.6%**. The risk rating was weighted to determine the overall risk level of the Entity as detailed in Chapter 3 of the audit report.

Despite this satisfactory performance, the following key exceptions were noted:

1. Kasese District Local Government did not implement 58% of its procurement plan and eight procurement transactions worth UGX 362,390,741 were conducted outside the approved consolidated procurement plan for FY2022/23 contrary to Section 58 (7) of the PPDA Act, 2003. Failure to fully implement the procurement plan denies the community improved service delivery;
2. Despite having various obsolete items, Kasese District Local Government did not have a disposal plan, hence did not conduct any disposal during the Financial Year 2022/23;
3. Kasese District Local Government owned various plots of land that lacked titles. These were at risk of being encroached on by squatters;
4. Kasese District Local Government submitted its quarterly procurement and disposal reports for the Financial Year 2022/2023 to the Authority an average of 39 days late contrary to Guideline No. 6/2008 of the Local Governments (PPDA) Guidelines, 2008;
5. In four procurements worth UGX 996,388,645, the Entity issued solicitation documents that had inconsistencies and providers were left with assumptions during preparation of bids. Such inconsistencies deter bidders from participating in the bidding processing; and
6. Mwimu Engineering Works Limited submitted unauthentic Tax Clearance Certificates in three procurement transactions worth UGX 201,586,480. Transaction Tax Clearance Certificate No. KA05230194930 submitted in the bid belonged to Maribaya Limited addressed to Kasese District Local Government for the Extension of the Kyangwe Gravity Flow Scheme in Mahanago sub-county.

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

1. The Accounting Officer should:
  - i. Ensure that land titles are processed for all untitled land in Kasese District Local Government;
  - ii. Conduct disposal of all the obsolete items identified by the Board of Survey following Regulation 122 of the Local Governments (PPDA) Regulations, 2006;

- iii. Ensure that quarterly procurement and disposal reports are submitted to the Authority by the 15<sup>th</sup> of the month that immediately follows the quarter to be reported on;
  - iv. Conduct due diligence on all the information submitted by bidders before signing contracts and submit all firms with falsified documents to the Authority for suspension in accordance with Section 8 (f) of the PPDA Act, 2003; and
  - v. Formally recommend Mwimu Engineering Works Limited to the Authority for suspension for submitting unauthentic tax clearance certificates from the Uganda Revenue Authority in accordance with Section 8 (f) of the PPDA Act, 2003.
2. The User Departments should notify the Head Procurement and Disposal Unit of any changes to the budget and request the Unit to update the procurement plan in accordance with Section 58 (4) of the PPDA Act, 2003.
  3. The Procurement and Disposal Unit should only conduct planned procurement transactions except in cases of emergencies in accordance with Section 58 (7) of the PPDA Act, 2003.

## **CHAPTER ONE: INTRODUCTION**

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

According to Section 26 of the PPDA Act, 2003, the overall responsibility for the successful execution of procurement, disposal, and contract management in a Procuring and Disposing Entity is the Accounting Officer. The Accounting Officer of Kasese District Local Government during the Financial Year under review was the Chief Administrative Officer (CAO) Mr. Elias Byamungu.

According to Section 31 (a) of the PPDA Act, 2003 all procurement or disposal activities of the Procuring and Disposing Entity except adjudication and contract award are to be managed by the Procurement and Disposal Unit.

### **1.2 Background**

The Public Procurement and Disposal of Public Assets Authority carried out a compliance audit of Kasese District Local Government that covered a representative sample of ten procurement transactions under the Financial Year 2022/23. The audit involved a review of procurement and disposal structures, system and processes, as well as contract performance following the provisions of the Public Procurement and Disposal of Assets Act, 2003, and Local Governments (PPDA) Regulations, 2006.

### **1.3 Objective of the compliance audit**

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

The specific objectives of the audit were to:

- a) Establish the level of compliance by the PDE with the general provisions of the PPDA Act and Regulations;
- b) Establish the level of compliance with the PPDA Act, 2003 in the conduct of procurement and disposal activities; and
- c) Assess the level of efficiency and effectiveness in contract implementation.

### **1.4 Scope of the Compliance Audit**

PPDA carried out the procurement and disposal compliance audit of the Kasese District Local Government from 22<sup>nd</sup> August 2023 to 24<sup>th</sup> August 2023. The exercise covered a sample of ten procurement transactions worth UGX 1,498,899,153 conducted during the Financial Year 2022/2023, a review of procurement structures, and a review of the procurement plan performance. The list of sampled transactions is contained in **Appendix 1**.

### **1.5 Methodology**

Kasese District Local Government was notified of the audit exercise on 16<sup>th</sup> August 2023. A sample of ten procurement transactions was selected based on stratified random sampling using Contracts Committee minutes, the contracts register, and quarterly procurement and disposal reports.

Two Senior Performance Monitoring Officers conducted the exercise under the supervision of the Regional Manager Western Region. During the exercise, the team examined records and documents for each of the ten sampled procurement transactions. The team also reviewed the procurement plan for the Financial Year 2022/2023.

On completion of data collection, members of the team met with various stakeholders such as the Accounting Officer, Contracts Committee members, Procurement and Disposal Unit staff, and User Department representatives to discuss and get clarifications on some of the preliminary findings. Before writing the report, the Regional Manager reviewed the working papers for completeness. The working papers contain a detailed chronology of findings on each of the sampled transactions. The audit report presents the key findings and conclusions arising from the audit.

## CHAPTER TWO: FINDINGS OF THE AUTHORITY

### 2.1 LEVEL OF COMPLIANCE BY THE ENTITY WITH THE GENERAL PROVISIONS OF THE PPDA ACT, 2003, AND REGULATIONS, 2006

The audit revealed the following exceptions;

#### 2.1.1 Late submission of quarterly reports to PPDA

Guideline No. 6/2008 of the Local Governments (PPDA) Guidelines, 2008 requires Kasese District Local Government to submit quarterly procurement and disposal reports to the Authority by the 15<sup>th</sup> of the month that immediately follows the quarter to be reported on. However, the audit revealed that the Accounting Officer did not meet this deadline for all quarterly submissions as there was an average delay of 39 days for the Financial Year 2022/2023 under review as detailed in Table 1 below;

**Table 1: Delayed submission of quarterly procurement and disposal reports to PPDA**

No	Quarters of the Financial Year	Deadline for submission	Actual submission date	Delay period
1.	1 <sup>st</sup> Quarter (July, August, September)	15 <sup>th</sup> October 2022	25 <sup>th</sup> November 2022	40 days
2.	2 <sup>nd</sup> Quarter (October, November, December)	15 <sup>th</sup> January 2023	6 <sup>th</sup> March 2023	48 days
3.	3 <sup>rd</sup> Quarter (January, February, March)	15 <sup>th</sup> April 2023	16 <sup>th</sup> May 2023	31 days
4.	4 <sup>th</sup> Quarter (April, May, June)	15 <sup>th</sup> July 2023	21 <sup>st</sup> August 2023	36 days

#### **Implication**

Delayed submission of quarterly procurement and disposal reports affects the Authority's execution of its oversight mandate and also denies the Entity timely procurement and disposal advice from the Authority.

#### **Recommendation**

The Accounting Officer should ensure that quarterly procurement and disposal reports are submitted to the Authority by the 15<sup>th</sup> of the month that immediately follows the quarter to be reported on.

#### **Management Response**

The Entity shall be submitting quarterly reports by the 15<sup>th</sup> of the month that follows the quarter to be reported on.

#### 2.1.2 Engraving of Kasese District Local Government's assets

The Board of Survey report for the Financial Year 2020/2021 revealed that various movable assets belonging to Kasese District Local Government such as furniture, office, and ICT equipment were neither engraved nor labeled with a unique identification mark. These assets and the sub-counties are detailed in Table 2 below:

**Table 2: Sub-counties with non-engraved assets**

S/N	Location	Asset Description
1.	Bugoye Sub-County	All Assets were not Engraved
2.	Bugoye Health Centre II	All Assets were not Engraved
3.	Hima Town Council	All Assets were not Engraved
4.	Muhokya Sub-County	All Assets were not Engraved
5.	Nyamirami Health Centre III	All Assets were not Engraved
6.	Bwesumbu Sub-County	All Assets were not Engraved
7.	Lake Katwe Sub-County	All Assets were not Engraved
8.	Kyabarungira Sub-County	All Assets were not Engraved
9.	Maliba Sub-County	All Assets were not Engraved

**Implications**

- Assets of the District are prone to theft and pilferage since they cannot be identified.
- This hinders tracking and tracing of unlabeled assets.

**Management Response**

The Entity takes note and have completed engraving assets at the District Headquarters and is going to engrave assets in the Lower Local Governments during FY 2023/24.

**Recommendation**

The Accounting Officer should ensure that all assets of the District are labeled to ease identification of obsolete ones to be subjected to disposal in accordance with Regulation 122 (6) of the Local Government (PPDA) Regulations, 2006.

**2.1.3 Titling of land**

The Board of Survey report for the Financial Year 2020/2021 revealed that Kasese District Local Government owned various plots of land that have no titles. Table below shows the untitled land:

**Table 3: Untitled land**

S/N	Land Location	Issue observed
1.	6 Acres of Land with Bugoye H/Unit	Untitled land
2.	Bugoye S/C Headquarters	Untitled land
3.	Karusandara Sub-County Hall	Untitled land
4.	Karusandara Sub-County Headquarters – 4 Acres	Untitled land
5.	Karusandara Sub-County Police Residence	Untitled land
6.	Karusandara Sub-County	Untitled land
7.	Kanamba Health Unit in Karusandara Sub-County	Untitled land
8.	Bwesumbu Sub-County headquarters land	Untitled land
9.	Factory- Coffee Huller Land	Untitled land
10.	Kyoho Market	Untitled land
11.	Mbata Land in Bwesumbu Sub-County	Untitled land

**Implications**

The District's land is susceptible to grabbing and theft.

### Management Response

The Accounting Officer has directed all lower local governments to put in their budgets for Financial Year 2024/25 funds for titling of Government land.

### Recommendation

The Accounting Officer should ensure that land titles are processed for all untitled District land to avoid encroachers settling on the land.

#### 2.1.4 Disposal of Kasese District Local Government's obsolete assets

Despite having various obsolete items for disposal, the Authority noted that Kasese District Local Government did not conduct any disposal procedures during the financial year 2022/23 contrary to Section 26 (1) of the PPDA Act, 2003. These obsolete assets are detailed in Table 4 and figure 1 shown in the pictures below;

**Table 4: List of obsolete assets**

No	Item to be disposed	Quantity	Location
1.	Oxygen Concentrator	2	Bwera Hospital
2.	Patient beds	1	
3.	Theatre beds	1	
4.	Theatre holders	1	
5.	Weighing scales	8	
6.	Metallic chair	1	
7.	Fridge	1	
8.	Medicine trolleys	5	
9.	Patient trolleys	1	
10.	Bedside lockers	7	
11.	Solar batteries	40	
12.	Yamaha motorcycles	6	Main store
13.	Suzuki motorcycles	1	Main store
14.	Generator	1	Bwesumbu Sub-County

**Figure 1: Obsolete Assets**



*Figure 1: This picture was taken on 23<sup>rd</sup> August 2023 showing obsolete assets in the Kasese District Local Government*

**Implication**

Failure to dispose of items inhibits the achievement of value for money as funds are held up in obsolete assets and also lost through the depreciation of such assets.

**Management response**

The disposal process has commenced. The Entity has embarked on the process of soliciting for an Auctioneer who will handle the public auctioning process. The obsolete assets will be disposed by December 2023.

**Recommendation**

The Accounting Officer should task the appropriate User Departments responsible for the management of all obsolete assets that were valued and earmarked for disposal to initiate the disposal processes.

**2.1.5 Procurement plan management**

Section 58 (2) of the PPDA Act, 2003 requires Procuring and Disposing Entities to plan their procurement and disposal activities rationally. Section 58 (4) of the PPDA Act, 2003 empowers Procuring and Disposing Entities to review and update their procurement plans quarterly and in any other case, wherever necessary.

A review of the monthly reports submitted revealed that Kasese District Local Government implemented 32% of its procurement plan for the Financial Year 2022/2023 as detailed in Table 5 below:

**Table 5: Analysis of Procurement Plan Performance**

Total procurement plan value inclusive VAT (UGX)	7,111,177,681
Total procurement spend value inclusive VAT (UGX)	3,005,635,155
Procurement Plan Implementation Rate	42%
Procurement Plan Implementation Variance (UGX)	4,105,542,526

**Implication**

Procurements worth UGX 4,105,542,526 were not implemented and this deprived service delivery to the intended beneficiaries.

**Management response**

The procurement plan is updated. This is after removing the projects that were not procured due to lack of funds.

**Recommendation**

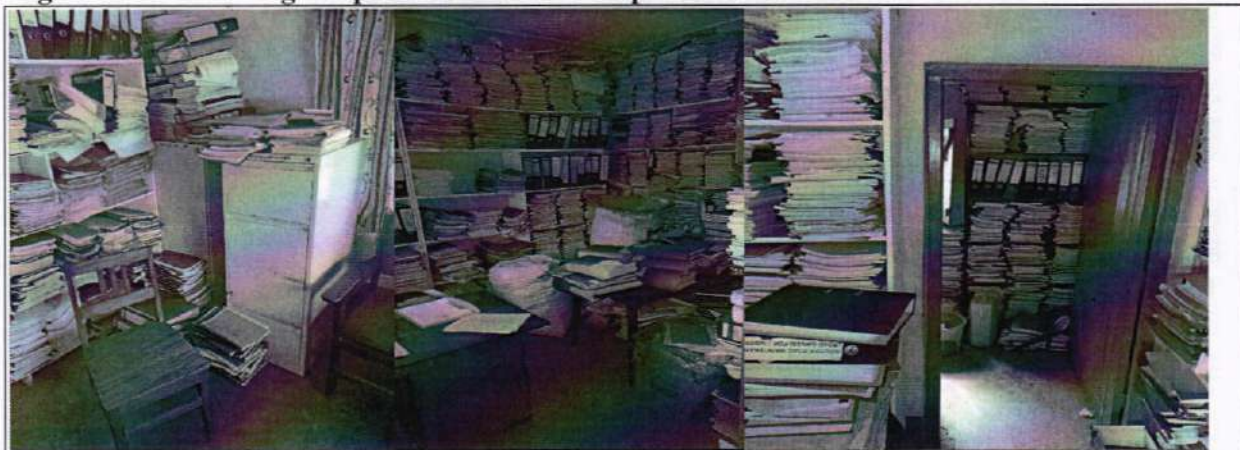
The User Departments should inform the Head Procurement and Disposal Unit to update the procurement plan whenever there are changes to their work plans and extra funding received in accordance with Section 58 (4) of the PPDA Act, 2003.

### 2.1.6 Poor storage of procurement and disposal action files

- i. Regulation 25 (1) (n) of the Local Governments (PPDA) Regulations 2006, requires the Procurement and Disposal Unit to maintain and archive records of the procurement and disposal process.

Despite the Procurement and Disposal Unit having adequate storage space for maintaining and archiving procurement and disposal records, the unit lacks a proper record-keeping system to store and track files. As a result, procurement and disposal records were kept on the floor and in sacks within the Procurement and Disposal Unit as shown in the Figure 2 below;

**Figure 2: Poor storage of procurement and disposal action files**



The above pictures taken on 22<sup>nd</sup> August 2023 show the procurement records kept on the floor, in sacks, and on top of file cabinets in the Procurement and Disposal Unit

#### **Implication**

This exposes the Entity's procurement records to the risk of loss, damage, unauthorized access, and tampering with the contents of such records.

#### **Management Response**

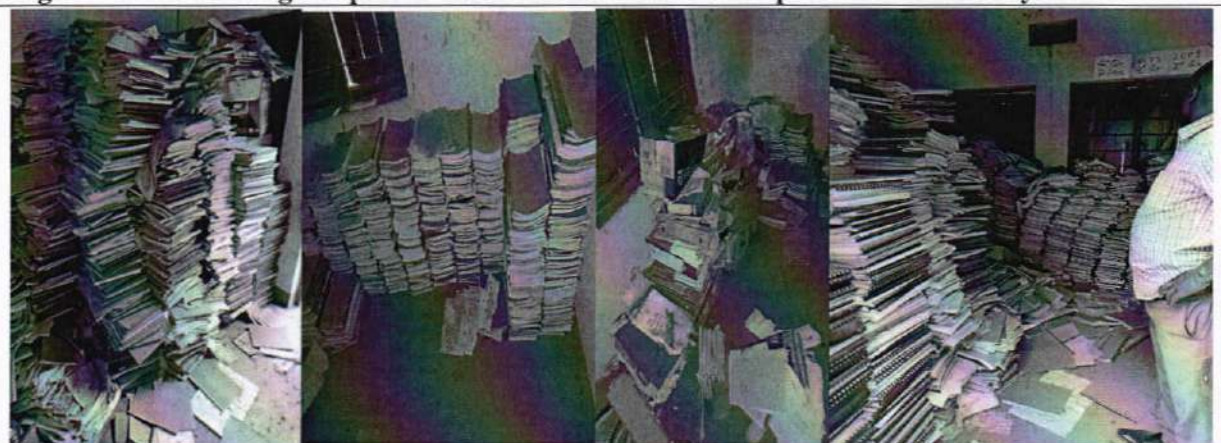
The Entity take note of the query raised and shall endeavor to train the procurement staff and a new space will be allocated to store the bids.

#### **Recommendations**

1. The Accounting Officer should task the registry staff to train the staff in the Procurement and Disposal Unit on proper record management.
  2. The Accounting Officer should provide secure storage facilities for the Procurement and Disposal Unit to maintain and archive records of the procurement and disposal process in accordance with Section 41 (1) of the PPDA Act, 2003.
- ii. Section 41 (1) of the PPDA Act, 2003, provides that a Procuring and Disposing Entity shall maintain records on its procurement and disposal proceedings for seven years from the date of a decision to terminate the procurement or disposal action, or the date of the contract completion, whichever comes later.

The Authority found that the Procurement and Disposal Unit had been provided with an office block to store procurement and disposal records for previous Financial Years whose seven-year tenure had not yet elapsed. However, the audit team observed that the records were dumped into the room without any organization as illustrated in the pictures below;

**Figure 3: Poor storage of procurement action files for the previous financial years**



The pictures above taken on 22<sup>nd</sup> August 2023 show the office store with disorganized procurement and Disposal documents spread all over. Some of the obsolete procurement records are from 2003 and have been in storage for more than 20 years.

#### **Implication**

- Procurement records are being stored for more than the prescribed eight-year period.
- Office space was being wasted storing obsolete files.

#### **Management Response**

Kasese District Local Government is putting up an Administration Block where the Procurement and Disposal Unit will be provided with sufficient space for storing the procurement files for the previous financial years.

#### **Recommendation**

The Accounting Officer should in accordance with Section 41 (1) of the PPDA Act 2003, maintain records of its procurement and disposal proceedings for seven years from the date of a decision to terminate the procurement or disposal action, or the date of the contract completion, whichever comes later, except where a contract is ongoing or is challenged, in which case, the records shall be kept for an additional year after the completion of the contract or the settlement of the dispute, whichever comes earlier.

#### **2.1.7 Unlabeled and damaged procurement notice board**

Section 3 of the PPDA Act, 2003, defines a procurement and disposal notice board as a notice board of a procuring and disposing entity, which is used to display notices required to be displayed under this Act and regulations made under this Act and to display any other information relating to the procurement and disposal activities of the procuring and disposing entity.

The Authority observed that Kasese District Local Government as an institution had various notice boards displaying different kinds of information. Although the District had allocated the notice board in front of the Procurement and Disposal Unit Block for procurement and disposal notices, it was damaged and in a sorry state as shown in Figure 4 below taken on 22<sup>nd</sup> August 2023;

**Figure 4: Unlabeled and damaged procurement notice board**



Furthermore, expired notices for the best-evaluated bidder and bid invitations were not removed once their display period expired.

#### **Implication**

Displayed notices can be damaged by rain or even plucked off since the glass shutter was broken which in turn denies potential bidders access to information.

#### **Management Response**

The Entity shall address the matter by installing a new notice board in the third quarter for the Financial Year 2023/2024.

#### **Recommendation**

The Accounting Officer should fix and label the designated noticeboard strictly for displaying procurement and disposal-related communications only to enhance transparency within the Entity.

## 2.2 COMPLIANCE WITH THE PPDA ACT, 2003, AND REGULATIONS IN THE CONDUCT OF PROCUREMENT AND DISPOSAL ACTIVITIES

The audit revealed the following exceptions;

### 2.2.1 Procuring outside the plan

Section 58 (7) of the PPDA Act, 2003, states that procurement shall not be carried out outside the procurement plan except in cases of emergencies.

A review of the quarterly procurement and disposal reports submitted to the Authority revealed that eight procurement transactions worth UGX 362,390,741 were conducted outside the approved consolidated procurement plan for FY2022/23 contrary to the above requirement as detailed in Table 6 below;

**Table 6: Procurements conducted outside the approved procurement plan**

No.	Subject of Procurement	Contractor	Contract Price
1.	Geometric and pavement design for 1 km in Kinyamaseke Town Council	Rock and Dirt Solutions Ltd	28,320,000
2.	Construction of a 2 classroom block at Kahendero Primary School in Muhokya Town Council	Mwinu Engineering Works Ltd	116,996,410
3.	Construction of Administration block at Lake Katwe Sub-County	Mupala Agency	97,549,785
4.	Renovation of a 2 classroom block at Kyalanga Primary School in Karusandara Sub-County	Muhiro Investments Ltd	24,842,700
5.	Renovation of a 2 stance VIP latrine in Mpondwe Lihuribriha Town Council, Kasese District	Kambezi Investments Ltd	12,500,920
6.	Supply of a laptop and printer for senior Agricultural engineer	KAB Technology solutions	7,985,000
7.	Completion of 2-classroom block with an office at Kisabu Kitholhu Sub-County in Kasese District	Kule William and Sons Ltd	49,495,926
8.	Completion of a 2-classroom block at Kamabwe Primary School	Byaruhanga Kaida Construction Co. Ltd	24,700,000
			<b>362,390,741</b>

### Implication

The Entity's procurement plan is prepared for compliance purposes and not used as a management tool to deliver timely services to the community served.

### Management Response

Those projects were considered as an addendum.

### Recommendation

The Procurement and Disposal Unit should only conduct planned procurement transactions except in cases of emergencies in accordance with Section 58 (7) of the PPDA Act, 2003.

### 2.2.2 Low bidder participation

Section 46 of the PPDA Act, 2003 requires all procurement and disposal processes to be conducted in a manner that maximizes competition to achieve value for money.

The audit revealed there was low bidder participation within the sampled procurement transactions conducted by the Entity. 50% of the sampled procurements worth UGX 760,855,457 either had a sole bidder or two bidders responding to bid invitations that were too low as detailed in Table 7 below;

**Table 7: Procurements with low bidder participation**

No.	Subject of procurement	Amount (UGX)	Number of bidders invited	Number of bids received
1.	Construction of a 2-classroom block at Kahendero Primary School in Muhokya Town Council	116,996,410	Open to all	1
2.	Construction of approaches, installation of culverts and gabions, and river training on Kyoho Bridge in Bwesumbu SC	339,680,000	Open to all	1
3.	Construction of a theatre at Bugoye HC III	247,879,060	Open to all	2
4.	Geometric and pavement design for 1km road in Kinyameseke TC	28,320,000	Open to all	1
5.	Supply of 146 bee hives for the production department	27,979,987	3	1
<b>Total</b>		<b>760,855,457</b>		

#### Implications

- There is a potential risk that bidders are colluding at the time of bidding.
- Loss of confidence by bidders in the procurement processes of the Entity.

#### Management Response

The method used was open national bidding that takes a wide coverage of the country where the advertisement was in the media of a wide coverage. The Entity would have re – advertised but the time factor hindered us.

#### Recommendation

The Procurement and Disposal Unit should review its evaluation criteria, and requirements and also sensitize bidders to improve the level of confidence bidders have in the procurement processes of the Entity to maximize completion in accordance with Section 46 of the PPDA Act, 2003.

### 2.2.3 Quality of bidding documents issued

Regulation 48 (2) of the Local Governments (PPDA) Regulations, 2006, requires a Procuring and Disposing Entity to prepare each bidding document with a statement of requirements that precisely define the requirement and leaves no doubt or room for assumption by a bidder;

The Authority noted that in four procurements worth UGX 996,388,645, the Entity issued solicitation documents with inconsistencies which provided for assumptions to bidders as detailed in Table 8 below:

**Table 8: List of procurements with inadequate requirements in the solicitation documents**

No	Subject of procurement	Amount (UGX)	Issue
1.	Construction of a 2-classroom block at Kahendero Primary School in Muhokya Town Council	116,996,410	<ul style="list-style-type: none"> <li>ITB 47 stated that the advance payment shall be limited to 10% of the contract price and it will be paid after submitting a bank guarantee from a recognized bank whereas SCC 60.1 of the same document stated that an advance payment equivalent to 20% of the contract price will be paid within 14 days after submission of bank guarantee from a recognized bank acceptable to the employer.</li> <li>No concrete mixer was required yet it is a crucial piece of equipment in these works.</li> </ul>
2.	Construction of approaches, installation of culverts and gabions, and river training on Kyoho Bridge in Bwesumbu SC	339,680,000	<ul style="list-style-type: none"> <li>ITB 47 stated that the advance payment shall be limited to 10% of the contract price and it will be paid after submitting a bank guarantee from a recognized bank whereas SCC 60.1 of the same document stated that an advance payment equivalent to 20% of the contract price will be paid within 14 days after submission of bank guarantee from a recognized bank acceptable to the employer.</li> </ul>
3.	Construction of a theatre at Bugoye HC III	247,879,060	ITB 19.1 stated that bids must be valid until 30 <sup>th</sup> May 2023. ITB 20.3 stated that bid security must be valid until 30 <sup>th</sup> December 2022 in the form of a bank draft. The security did not cover the entire duration of the bid.
4.	Construction of Kasese District Administration	291,833,175	No concrete mixer was required yet it is a crucial piece of equipment in these works.

No	Subject of procurement	Amount (UGX)	Issue
	Block – Roofing Phase 1 and partial completion of Office rooms		
<b>Total</b>		<b>996,388,645</b>	

#### Implication

Poorly drafted bidding documents result in poor bid preparation by the bidders and subsequently, failure to deliver items as required.

#### Management Response

Management noted the query.

#### Recommendations

- The Procurement and Disposal Unit should quality assure all prepared solicitation documents for accuracy and consistency before submitting them to the Contracts Committee for approval.
- The Contracts Committee should review prepared solicitation documents to ensure quality before approval in accordance with Section 28 (1) (c) of the PPDA Act, 2003.

#### 2.2.4 Irregularities during the evaluation of bids

Regulation 73 (1) of the Local Governments (PPDA) Regulations, 2006 states that a substantially compliant and responsive bid shall conform to all the instructions, requirements, terms, and conditions of the bid documents without material deviation, or omission. Furthermore, Regulation 72 (12) of the Local Governments (PPDA) Regulations, 2006 states that the evaluation report shall be signed by all members of the Evaluation Committee

The Authority noted that the above regulations were ignored by the Evaluation Committee in two procurement transactions worth UGX 364,875,470, as detailed in Table 9 below:

**Table 9: Procurements with evaluation irregularities**

No.	Procurement	Amount (UGX)	Best Evaluated Bidder	Findings
1.	Construction of a 2-classroom block at Kahendero Primary School in Muhokya Town Council	116,996,410	Mwimu Engineering Works Ltd	ITB 19.1 stated that bids must be valid until 30 <sup>th</sup> May 2023. Mwimu Engineering Works Ltd.'s bid stated that their bid shall be valid for 90 days after bid closure which would elapse on 1 <sup>st</sup> April 2023 and therefore less than the required duration. However, Mwimu Engineering Works Ltd passed the preliminary stage.

No.	Procurement	Amount (UGX)	Best Evaluated Bidder	Findings
2.	Construction of a theatre at Bugoye HC III	247,879,060	Robtex Kasese Enterprise Ltd	The Senior Civil Engineer Mr. Asiimwe Ronald never signed the evaluation report
<b>Total</b>		<b>364,875,470</b>		

### Implication

There is a risk of unfair and wrong contract award decisions, denying the Entity value for money from the procurement processes.

### Management Response

Management noted the query.

### Recommendations

1. The Contracts Committee should desist from approving evaluation recommendations where the requirements in the bidding document have not been adhered to.
2. Evaluation Committee members should strictly adhere to the evaluation criteria set out in the solicitation document in accordance with Section 71 (3) of the PPDA Act, 2003.

### 2.2.5 Submission of unauthentic documents

Regulation 59 (1) of the Local Governments (PPDA) Regulations, 2006 requires Procuring and Disposing Entities to conduct due diligence on bidders.

The audit revealed that Mwimu Engineering Works Limited submitted unauthentic Tax Clearance Certificates during procurement processes for three procurement transactions worth UGX 201,586,480. An online verification with the Uganda Revenue Authority of the transaction tax clearance certificates submitted revealed that the following submitted certificates were unauthentic as detailed in Table 10 below;

**Table 10: Procurement transactions with unauthentic Tax Clearance Certificates**

No	Subject of Procurement	Amount (UGX)	PPDA finding
1.	Construction of 2-classroom block at Kahendero Primary School in Muhokya Town Council	116,996,410	Mwimu Engineering Works Limited submitted unauthentic Transaction Tax Clearance Certificate No. KA05230194930, issued to Kasese District Local Government on 25 <sup>th</sup> November 2022 for the period from 1 <sup>st</sup> July 2022 to 30 <sup>th</sup> June 2023. An online verification with the URA website on 23 <sup>rd</sup> August 2023 revealed that the Transaction Tax Clearance Certificate No. KA05230194930 belonged to Maribaya
2.	Renovation of a 2 classroom block at Kamukumbi Primary School in Isango Sub-County	25,000,070	

No	Subject of Procurement	Amount (UGX)	PPDA finding
3.	Supply and installation of 10 solar street lights to Hima Town Council	59,590,000	Limited addressed to Kasese District Local Government for the Extension of the Kyangwe Gravity Flow Scheme in Mahanago sub-county issued on 25 <sup>th</sup> November 2022 for the period from 1 <sup>st</sup> July 2022 to 30 <sup>th</sup> June 2023.
<b>Total</b>		<b>201,586,480</b>	

### Implication

Companies with anauthentic documentation can easily defraud the Entity and this also amounts to a breach of the ethical code of providers which undermines the principle of ethics.

### Management Response

The firm shall be forwarded for suspension for submitting a unauthentic tax clearance certificate.

### Recommendations

- The Accounting Officer should always conduct due diligence on all the information submitted by bidders before signing contracts.
- The Entity should formally recommend to the Authority for suspension of all firms that submitted anauthentic tax clearance certificates from the Uganda Revenue Authority in accordance with Section 8 (f) of the PPDA Act, 2003.

## 2.2.6 Management of Securities

The audit revealed the following findings;

### a) Performance Security

To protect the Entity against non-performance of contracts, the special condition of the contract required providers to submit a performance security. The audit revealed irregularities in four procurement transactions worth UGX 996,388,645 regarding the performance security as detailed in Table 11 below:

**Table 11: Procurements with Performance Security Irregularities**

No.	Subject of procurement	Amount (UGX)	PPDA Finding
1.	Construction of a 2-classroom block at Kahendero Primary School in Muhokya Town Council	116,996,410	According to GCC 61.1 of the contract indicated that performance security was not required. However, GCC 61.1 of the issued bidding document stated that performance security was required and shall be 10%.
2.	Construction of approaches, installation of culverts and gabions, and river training on Kyoho Bridge in Bwesumbu SC	339,680,000	
3.	Construction of a theatre at Bugoye HC III	247,879,060	

No.	Subject of procurement	Amount (UGX)	PPDA Finding
4.	Construction of Kasese District Administration Block – Roofing Phase I and partial completion of Office rooms	291,833,175	
<b>Total</b>		<b>996,388,645</b>	

#### Implication

The Entity may not be protected from non-performing firms.

#### Management Response

Management noted the query.

#### Recommendation

The Accounting Officer should ensure that all providers submit performance securities if it's a requirement in the signed contract.

#### b) Advance Payment Security

Regulation 115 (4) of the Local Governments (PPDA) Regulations, 2006 states that where an advance payment is consistent with best practices, an advance payment security specified in regulation 47, shall be required and the requirement for a payment security shall be stated in the bidding documents and the contract.

The audit revealed irregularities concerning the advance payment security in four procurement transactions worth UGX 996,388,645, as detailed in Table 12 below;

**Table 12: Procurements with irregular advance payment securities**

No.	Subject of procurement	Amount (UGX)	PPDA Finding
1.	Construction of a 2-classroom block at Kahendero Primary School in Muhokya Town Council	116,996,410	SCC 60.1 stated that an advance payment equivalent to 20% of the contract price will be paid within 14 days after submission of a bank guarantee from a recognized bank acceptable to the employer. However, there was no evidence that a 20% advance was paid to the bidder.
2.	Construction of approaches, installation of culverts and gabions, and river training on Kyoho Bridge in Bwesumbu SC	339,680,000	
3.	Construction of a theatre at Bugoye HC III	247,879,060	
4.	Construction of Kasese District Administration Block – Roofing Phase I and partial completion of Office rooms	291,833,175	
<b>Total</b>		<b>996,388,645</b>	

#### Implication

The Entity may not be protected from non-performing firms.

### Management Response

Management noted the query.

### Recommendation

The Accounting Officer should ensure that all providers submit advance payment securities if it's a requirement in the signed contract in accordance with Regulation 115 (4) of the Local Governments (PPDA) Regulations, 2006.

#### c) Management of bid securities

Regulation 50 (5) of the Local Governments (PPDA) Regulations, 2006, states that bid securities shall be released promptly by a Procuring and Disposing Entity to unsuccessful bidders upon expiry of the term of the security or the formation of a contract with the successful bidder and submission of valid performance security or request by the unsuccessful bidder after the publication of the notice of best-evaluated bidder.

The audit found no evidence that bid securities were released promptly to the unsuccessful bidders upon entry into contracts with the successful bidders in four procurement transactions worth UGX 996,388,645 contrary to the above Regulation as detailed in Table 13 below:

**Table 13: Procurements with unreturned bid securities**

No	Subject of Procurement	Amount (UGX)
1.	Construction of a 2-classroom block at Kahendero Primary School in Muhokya Town Council	116,996,410
2.	Construction of approaches, installation of culverts and gabions, and river training on Kyoho Bridge in Bwesumbu SC	339,680,000
3.	Construction of a theatre at Bugoye HC III	247,879,060
4.	Construction of Kasese District Administration Block – Roofing Phase 1 and partial completion of Office rooms	291,833,175
<b>Total</b>		<b>996,388,645</b>

### Implication

This discourages firms from participating in procurement processes within the Entity as their funds are unnecessarily tied up by the Entity.

### Management Response

Management noted the query.

### Recommendation

The Accounting Officer should release bid securities promptly to the unsuccessful bidders upon entry into contracts with the successful bidders in accordance with Regulation 50 (5) of the Local Governments (PPDA) Regulations, 2006.

#### 2.2.7 Missing records on procurement action files

Regulation 46 (2) of the Local Governments (PPDA) Regulations, 2006, provides that all the procurement records to be maintained by the Procurement and Disposal Unit. However, the audit

revealed that seven sampled procurement action files worth UGX 1,211,894,388, had records missing as detailed in Table 14 below contrary to the above regulation;

**Table 14: List of missing records on procurement action files**

No.	Subject of Procurement	Amount (UGX)	Records missing
1.	Construction of a 2-classroom block at Kahendero Primary School in Muhokya Town Council	116,996,410	<ul style="list-style-type: none"> <li>• Contract implementation plan</li> <li>• Progress reports</li> <li>• Substantial completion certificate</li> <li>• Payment Receipts</li> </ul>
2.	Construction of approaches, installation of culverts and gabions, and river training on Kyoho Bridge in Bwesumbu SC	339,680,000	<ul style="list-style-type: none"> <li>• Contract implementation plan</li> <li>• Progress reports</li> <li>• Substantial completion certificate</li> <li>• Payment Receipts</li> </ul>
3.	Construction of a theatre at Bugoye HC III	247,879,060	<ul style="list-style-type: none"> <li>• Contract implementation plan</li> <li>• Substantial completion certificate</li> <li>• Payment Receipts</li> </ul>
4.	Supply of 146 bee hives for the production department	27,979,987	<ul style="list-style-type: none"> <li>• No solicitation document</li> <li>• Addendum changing bid submission deadline</li> <li>• A copy of the Evaluation Committee signed ethical code of conduct</li> <li>• Contract manager's appointment letter</li> <li>• Contract implementation plan</li> </ul>
5.	Procurement of equipment for the establishment of the demonstration on micro-scale irrigation in Kasese District	159,205,756	<ul style="list-style-type: none"> <li>• No solicitation document</li> <li>• Bids</li> <li>• Contract implementation plan</li> <li>• Corrected banners supplied</li> </ul>
6.	Geometric and pavement design for 1km road in Kinyameseke TC	28,320,000	<ul style="list-style-type: none"> <li>• Requisition Form</li> <li>• Solicitation document</li> <li>• Rock and Dirt Solutions Ltd's bid</li> <li>• Contract implementation plan</li> <li>• Payment receipts</li> </ul>
7.	Construction of Kasese District Administration Block – Roofing Phase 1 and partial completion of Office rooms	291,833,175	<ul style="list-style-type: none"> <li>• Contract implementation plan</li> <li>• Performance progress reports</li> <li>• Completion certificates</li> <li>• Payment receipts</li> </ul>
<b>Total</b>		<b>1,211,894,388</b>	

**Implication**

This implies that the Entity was not supervising contract implementation by providers.

### Management Response

The necessary documents have been attached for verification.

### Recommendation

All necessary documentation relevant to a procurement process should be submitted to the Procurement and Disposal Unit to enable the unit to close off the respective procurement action file following Regulation 46 (2) of the Local Governments (PPDA) Regulations, 2006.

### PPDA Comment

The above records were not attached to the response, hence the query was maintained.

## 2.3 THE LEVEL OF EFFICIENCY AND EFFECTIVENESS IN CONTRACT IMPLEMENTATION

The following non-conformities were noted:

### 2.3.1 Delayed procurement processes

Section 58 (2) of the PPDA Act 2003, requires a Procuring and Disposing Entity to rationally plan its procurement and disposal whereas Section 48 of the PPDA Act, 2003 requires all procurement and disposal processes within an Entity to be conducted in a manner that promotes economy, efficiency and value for money.

The Authority however observed that the estimated timelines in the procurement plan were exceeded by an average of 65 days during implementation in six procurement transactions worth UGX 1,183,574,388 contrary to the above requirements as detailed in Table 15 below;

**Table 15: Procurement plan timelines were exceeded during their implementation**

No	Subject of procurement	Amount (UGX)	Planned procurement duration	Actual Procurement Duration	Procurement time overrun
1.	Construction of a 2-classroom block at Kahendero Primary School in Muhokya Town Council	116,996,410	30	81	51
2.	Construction of approaches, installation of culverts, gabions, and river training on Kyoho Bridge in Bwesumbu SC	339,680,000	30	81	51
3.	Construction of a theatre at Bugoye HC III	247,879,060	30	88	58
4.	Supply of 146 bee hives for the	27,979,987	39	115	76

No	Subject of procurement	Amount (UGX)	Planned procurement duration	Actual Procurement Duration	Procurement time overrun
	production department				
5.	Procurement of equipment for the establishment of the demonstration on micro-scale irrigation in Kasese District	159,205,756	39	133	106
6.	Construction of Kasese District Administration Block – Roofing Phase 1 and partial completion of Office rooms	291,833,175	30	78	48
<b>Total</b>		<b>1,183,574,388</b>			

#### Implication

The entity runs a risk of budgetary cuts due to non-performance hence failure in service delivery to the District community members.

#### Management Response

Management noted the query.

#### Recommendation

The Procurement and Disposal Unit should efficiently implement all procurement processes in accordance with Section 48 of the PPDA Act, 2003.

#### 2.3.2 Delayed completion of contracts

Regulation 119 (9) (b) of the Local Governments (PPDA) Regulations, 2006 requires contract managers to make certain that the provider performs the contract following the terms and conditions specified in the contract.

The audit revealed that there was delayed contract execution in four procurement transactions worth UGX 996,388,645 contrary to the above regulation as detailed in Table 16 below;

**Table 16: Procurements with delayed completion**

No	Subject of Procurement	Amount (UGX)	Contract Manager	Findings
1.	Construction of a 2-classroom block at Kahendero	116,996,410	Mr. Bwambale James	Works incomplete according to the records on file. Although works were to be completed by

No	Subject of Procurement	Amount (UGX)	Contract Manager	Findings
	Primary School in Muhokya Town Council			27 <sup>th</sup> July 2023, monitoring reports dated 8 <sup>th</sup> August 2023 indicated internal painting and roof work as ongoing.
2.	Construction of approaches, installation of culverts, gabions, and river training on Kyoho Bridge in Bwesumbu SC	339,680,000	Mr. Asiimwe Ronald	Works were to be completed on 21 <sup>st</sup> August 2023 but by the time of the audit on 22 <sup>nd</sup> August 2023, there were no progress reports on file and substantial completion certificate issued.
3.	Construction of a theatre at Bugoye HC III	247,879,060	Mr. Asiimwe Ronald	Works were to be completed on 21 <sup>st</sup> August 2023 but by the time of the audit on 22 <sup>nd</sup> August 2023, there were no progress reports on file and substantial completion certificate issued.
4.	Construction of Kasese District Administration Block – Roofing Phase I and partial completion of Office rooms	291,833,175	Mr. Asiimwe Ronald	Works were to be completed on 21 <sup>st</sup> August 2023 but by the time of the audit on 22 <sup>nd</sup> August 2023, there were no progress reports on file and substantial completion certificate issued.
<b>Total</b>		<b>996,388,645</b>		

### Implication

There is a risk that more resources were committed to the project than had been anticipated in terms of staff and time by the Entity to projects that ought to have been completed.

### Management Response

All works are complete. See attached documents.

### PPDA Comment

No records relating to the above procurement transactions were not attached to the response hence the query was maintained.

### Recommendation

Contract supervisors should supervise providers to perform their contractual obligations following the terms and conditions specified in the contract in accordance with Regulation 119 (9) (b) of the Local Governments (PPDA) Regulations, 2006.

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

This section presents graphically the compliance audit scores.

#### 3.1. Overall Compliance Audit Conclusion

The performance of Kasese District Local Government for the Financial Year 2022/23 was **satisfactory** with an overall weighted average risk rating of **25.6%**.

#### 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 below:

**Table 17: Risk Score**

Risk Rating	No.	%No	Value (UGX)	%Value	Weights	Total Weighted Score	
						By No.	By Value
High	1	10	116,996,410	8	0.6	6	4.8
Medium	1	10	339,680,000	23	0.3	3	6.9
Low	5	50	755,384,803	50	0.1	5	5
Satisfactory	3	30	286,837,940	19	0.0	-	0
<b>Total</b>	<b>10</b>	<b>100</b>	<b>1,498,899,153</b>	<b>100</b>	<b>1</b>	<b>14</b>	<b>16.7</b>

$$\text{Performance by Number} = \frac{14 \times 100}{60} = 23\%$$

$$\text{Performance by Value} = \frac{16.7 \times 100}{60} = 28\%$$

$$\text{The average weighted risk rating} = \frac{23 + 28}{2} = 25.6\%$$

**Table 18: Risk Rating**

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

Figure 1: Risk Rating by Number

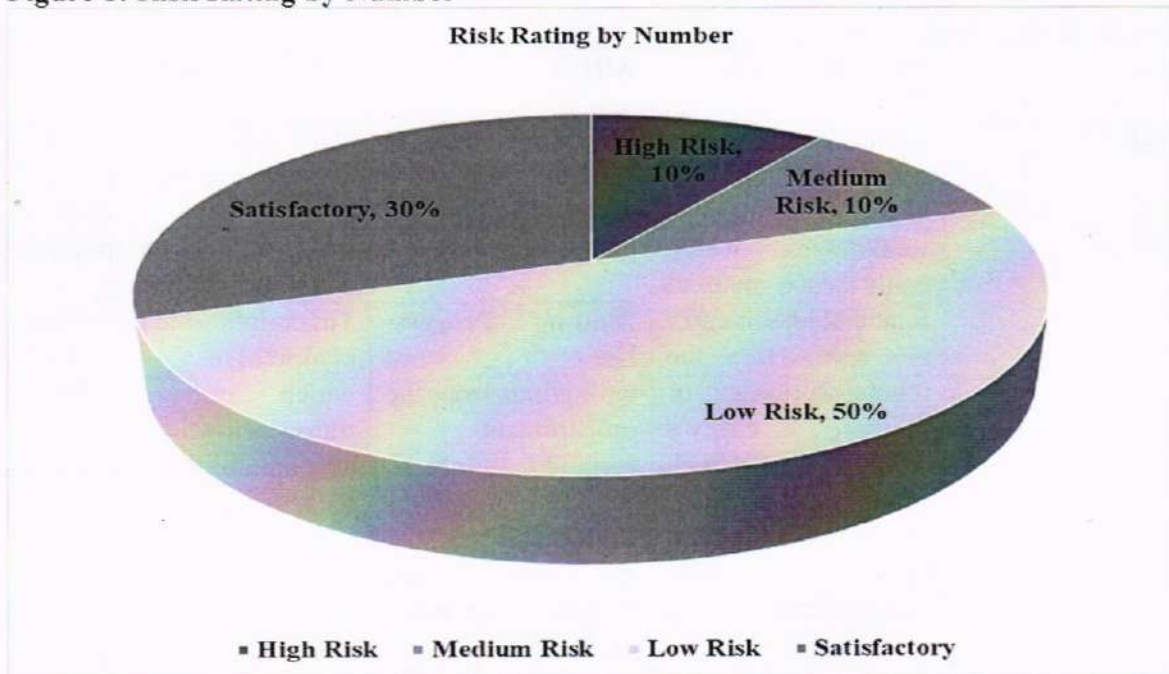
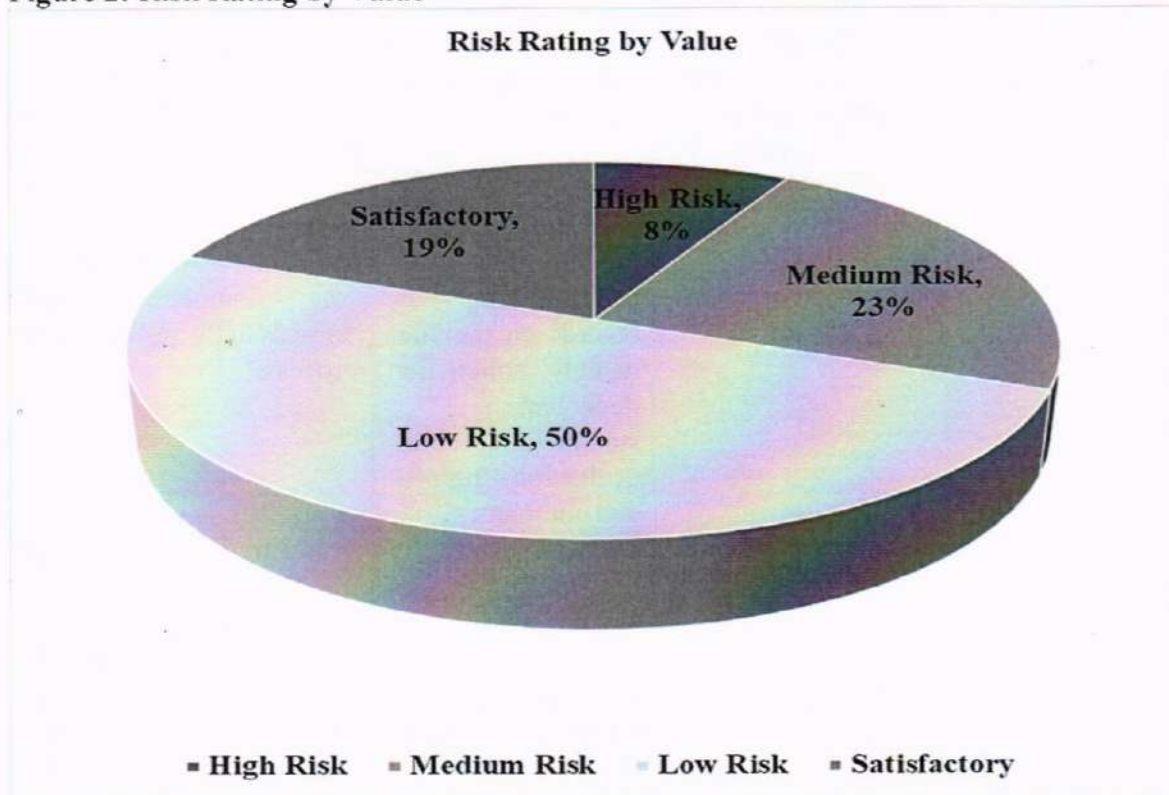


Figure 2: Risk Rating by Value



**Annex A: Risk Rating Criteria**

RISK	DESCRIPTION	AREA	IMPLICATION
<b>HIGH</b>	Such procurements were considered to have serious weaknesses, which could cause material financial loss or carry a risk to the regulatory system or the entity's reputation. Such cases warrant immediate attention by senior management.  Significant deviations from established policies and principles and/or generally accepted industry standards will normally be rated "high".	<b>Planning:</b> Lack of or failure to procure within the approved plan	This implies emergencies and the use of the direct procurement method which affects competition and value for money.
		<b>Bidding Process:</b> Use of wrong/inappropriate procurement methods, failure to seek Contracts Committee approvals, and usurping the powers of the PDU.	This implies the use of less competitive methods which affects transparency, accountability, and value for money.
		<b>Evaluation:</b> Use of inappropriate evaluation methodologies or failure to conduct an evaluation.	This implies financial loss caused by awarding contracts at higher prices or shoddy work caused by failure to recommend an award to a responsive bidder.
		<b>Record Keeping:</b> Missing procurement files and missing key records on the files namely; solicitation documents, submitted bids, evaluation reports, and contracts.	This implies that one cannot ascertain the audit trail namely; whether there was competition and fairness in the procurement process.
		<b>Fraud/forgery:</b> Falsification of Documents	This implies a lack of transparency and value for money.
		<b>Contract Management:</b> Payment for shoddy work or work not delivered.	This implies financial loss since there has been no value for money for the funds spent and the services have not been received by the intended beneficiaries

RISK	DESCRIPTION	AREA	IMPLICATION
<p><b>MEDIUM</b></p>	<p>Procurements that were considered to have weaknesses, although less likely to lead to material financial loss or to risk damaging the regulatory system or the entity's reputation, warrant timely management action using the existing management framework to ensure a formal and effective system of management controls is put in place. Such procurements would normally be graded "medium" provided that there is sufficient evidence of "hands-on management control and oversight" at an appropriate level of seniority.</p>	<p><b>Planning:</b> Lack of initiation of procurements and confirmation of funds.</p>	<p>This implies committing the Entity without funds thereby causing domestic arrears.</p>
		<p><b>Bidding Process:</b> Deviations from standard procedures namely bidding periods, standard formats, use of PP Forms and records of issue and receipts of bids, usage of non-pre-qualified firms, and splitting procurement requirements.</p>	<p>This implies a lack of efficiency, standardization, and avoiding competition.</p>
		<p><b>Procurement Structures:</b> Lack of procurement structures</p>	<p>This implies a lack of independence of functions and powers and interference in the procurement process.</p>
		<p><b>Record Keeping:</b> Missing Contracts Committee records and incomplete contract management records.</p>	<p>This implies that one cannot ascertain the audit trail namely; whether the necessary approvals were obtained in a procurement process.</p>
		<p><b>Contract and Contract Management:</b> Failure to appoint Contract Supervisors, failure to seek the Solicitor General's approval for contracts above UGX. 200 million and lack of notices of Best Evaluated Bidders.</p>	<p>This leads to unjustified contract amendments and variations which lead to unjustified delayed contract completion and lack of value for money. Bidders are not given the right of appeal.</p>

RISK	DESCRIPTION	AREA	IMPLICATION
		<p>Failure by the Entity to incorporate in the solicitation document aspects of gender, social inclusion, environment, health, and safety.</p> <p>Aspects of gender, social inclusion, environment, health, and safety are not covered by the contractor during contract implementation.</p>	
<b>LOW</b>	<p>Procurements with weaknesses where resolution within the normal management framework is considered desirable to improve efficiency or to ensure that the business matches current market best practices. Deviations from laid down detailed procedures would normally be graded "low" provided that there is sufficient evidence of management action to put in place and monitor compliance with detailed procedures.</p>	<p><b>Planning:</b> Lack of procurement reference numbers.</p> <p><b>Bidding Process:</b> Not signing the Ethical Code of Conduct</p>	<p>This leads to failure to track the procurements which leads to poor record-keeping.</p> <p>This leads to failure to declare a conflict of interest and a lack of transparency.</p>
<b>SATISFACTORY</b>	<p>Relates to following laid down procurement procedures and guidelines and no significant deviation is identified during the conduct of the procurement process based on the records available at the time.</p>		

**Annex B: Kaŕese District Local Government compliance audit sample list for the Financial Year 2022/2023**

No	Procurement Reference No.	Subject of Procurement	Method of Procurement	Provider	Amount	Risk Rating
1.	KSE/856/WRKS/2022-2023/00130	Construction of Administrative block in Katwe Kabatoro TC Phase I	Open Domestic Bidding	HMSA petroleum services	238,372,980	
2.	KSE/856/WORKS/2022-2023/00136	Construction of a 2-classroom block at Kahnsero P/S in Muhokya TC	Open Domestic Bidding	Mwimu Engineering Works Ltd	116,996,410	High Risk
3.	KSE/856/WORKS/2022-2023/00099	Construction of approaches, installation of culverts, gabions, and river training on Kyoho Bridge in Bwesumbu SC	Open Domestic Bidding	Robtex Kasese Enterprises Ltd	339,680,000	Medium Risk
4.	KSE/856/WORKS/2022-2023/00033	Construction of a theatre at Bugoye HC III	Open Domestic Bidding	Robtex Kasese Enterprise Ltd	247,879,060	Low Risk
5.	KSE/856/SUPLS/2022-2023/00118	Supply of a maize huller, maize mill, and two motors	Selective Bidding	Mupala Agency Ltd	25,016,000	
6.	KSE/856/SUPLS/2022-2023/00001	Procurement of 144 - 3 seater wooden dual primary age-friendly desk to Kasanga PS, Kisabu PS, and Kiraro PS	Selective Bidding	Muthimba and Sons Investment Co. Ltd	23,448,960	
7.	KSE/856/SUPLS/2022-2023/00125	Procurement of 146 bee hives for the production department	Selective Bidding	Minana Investments Ltd	27,979,987	Low Risk
8.	KSE/856/SRVS/2022-2023/00023	Procurement of equipment for the establishment of the demonstration on micro-scale irrigation	Open National Bidding	Hydroline Irrigation Company	159,205,756	Low Risk
9.	KSE/856/SRVS/2022-2023/00031	Geometric and pavement design for 1km road in Kinyameseke TC	Open National Bidding	Rock and Dirt Solutions Ltd	28,320,000	Low Risk

No	Procurement Reference No.	Subject of Procurement	Method of Procurement	Provider	Amount	Risk Rating
10.	KSE/856/WRKS/2022-2023/00107	Construction of Kasese District Administration Block – Roofing Phase I and partial completion of Office rooms	Open National Bidding	Mensa Engineering Works Services Ltd	292,000,000	Low Risk
<b>Total</b>					<b>1,498,899,153</b>	

**Annex C: List of the Contracts Committee members**

No	Name	Committee Position
1.	Mr. Bwambale Basisa Wilson	Chairperson
2.	Ms. Muhindo Asha	Member
3.	Ms. Asimwe Queengonda	Secretary
4.	Mr. Kikusa Mustafa	Member
5.	Ms. Kabugho Peskazia	Member

**Annex D: Procurement and Disposal Unit members**

No	Name	Job Title	Qualifications
1.	Mr. Kitembo Edward Masitaki	Senior Procurement Officer	Bachelors and Post Graduate in Procurement and Logistics Management
2.	Mr. Muhindo Stephen	Procurement Officer	Bachelors in Procurement and Logistics Management

