



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

PROCUREMENT AND DISPOSAL AUDIT REPORT

SOROTI MUNICIPAL COUNCIL

FINANCIAL YEAR 2017/2018

APRIL 2019

Table of Contents

EXECUTIVE SUMMARY	5
CHAPTER 1: INTRODUCTION	8
1.1. Background	8
1.2. Objectives of the Audit	8
1.3. Scope of the Audit	8
1.4. Methodology	9
CHAPTER 2: KEY FINDINGS AND RECOMMENDATIONS	10
2.1 Accounting Officer	10
2.2 Procurement and Disposal Unit	11
2.3 Contracts Committee	12
2.4 User Departments	14
2.5 Evaluation Committees	17
2.6 Procurement plan implementation	19
2.7 Disposal	19
CHAPTER 3: ASSESSMENT OF ENTITY PERFORMANCE	20
3.1 Compliance score	20
3.2 Weighted compliance Score	21
3.3 Performance indicators	21
3.4 Overall procurement performance	23
CHAPTER 4: RECOMMENDED ACTION PLAN	24
ANNEXES	26
ANNEX 1: Soroti Municipal Council Sample list 2017/2018.....	26
ANNEX 2: Key Performance rating	29
ANNEX 3: List of staff in the Procurement and Disposal Unit	29
ANNEX 4: List of Contracts Committee members	29
ANNEX 5: List of User Department	29
ANNEX 6: Physical Verification.....	30

List of Figures

Figure 1: Procurement System Compliance Level	20
Figure 2: Procurement Process Compliance Level.....	20

List of tables

Table 1: Overall Procurement Performance Score	5
Table 2: Performance rating.....	7
Table 3: Distribution of transaction population and sample	9
Table 4: Contracts signed after expiry of bid validity	10
Table 5: Implementation of previous audit recommendation	10
Table 6: Procurements with low bidder response rates	12
Table 7: Inadequate solicitation documents approved by the Contracts Committee.....	12
Table 8: Procurements in which planned timelines were not met	15
Table 9: Procurements conducted outside the contract period	16
Table 10: Procurements in which irregularities were noted during evaluation of bids	17
Table 11: Procurement Plan Implementation Rate	19
Table 12: Weighted compliance level.....	21
Table 13: Performance Indicators	22
Table 14: Overall procurement performance Score.....	23

Acronyms

AO	Accounting Officer
BEB	Best Evaluated Bidder
CIPS	Chartered Institute of Purchasing and Supply
FY	Financial Year
HPDU	Head Procurement and Disposal Unit
PDE	Procuring and Disposing Entity
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
MC	Municipal Council

EXECUTIVE SUMMARY

Introduction

The Public Procurement and Disposal of Public Assets Authority carried out the procurement and disposal audit of Soroti Municipal Council. The audit covered twenty one (21) procurement transactions that were carried out during the Financial Year 2017/18. The audit involved a review of the procurement system, procurement process, asset disposal process and the procurement performance indicators following the Public Procurement and Disposal of Assets Act 2003 and Local Governments (PPDA) Regulations, 2006.

From the findings of the procurement audit exercise, the summary performance of your Entity revealed that the weighted compliance score was 30%, the weighted performance score was 48% and the overall weighted average performance of 78% which is **satisfactory** performance as summarized in the table below. The detailed assessment is shown in chapter three.

Table 1: Overall Procurement Performance Score

No.	COMPLIANCE INDICATOR	SCORE (%)	WEIGHT	WEIGHTED SCORE
1.	Average Compliance Indicator Score	76.65	0.4	30
2.	Average Performance Indicator Score	80	0.6	48
	Entity's Procurement Performance Score			78

Underlying factors leading to the above performance:

Despite the satisfactory performance the Authority noted the following exceptions that need to be addressed by the Accounting Officer:

- 1) Signing contracts after expiry of bid validity periods in four (4) contracts worth UGX 61,167,000, contrary to Regulation 49 (3) (d) of the Local Governments (PPDA) Regulations, 2006. This led to invalid contracts whose legality can be challenged leading to financial loss to Government;
- 2) Low bidder participation noted in two (2) procurements worth UGX 37,330,460, hence affecting competition;
- 3) The audit noted that in two procurements worth UGX 8,505,435,235 conducted under the open bidding procurement method, bidders were allowed to bid for only 10 working days from 29th January 2018 to 9th February 2018, contrary to the required 15 working days which affected the responsiveness of the bids submitted;
- 4) The audit noted that the solicitation documents issued to bidders in three procurements worth UGX 546,866,028, were poorly drafted contrary to Regulation 48 of the Local Governments (PPDA) Regulations, 2006. This misleads providers and causes challenges during evaluation and contract implementation;
- 5) In two procurements worth UGX 8,004,936,957, the Contracts Committee negated on its oversight function of approving submissions from the PDU contrary to Section 28 of the PPDA Act, 2003;
- 6) Failure to report micro procurements to the Contracts Committee contrary to Regulation 41 (7) of the Local Governments (PPDA) Regulations 2006. This undermines checks and balances in the procurement process;
- 7) Under budgeting in the procurement for Infrastructure Construction and Completion of road works on; Alanyu road, Cemetery road, Central Avenue, Liverpool road and Serere

road. Whereas the planned amount was UGX 7,000,000,000 the final contract amount was UGX 7,978,369,207 causing a variance of UGX 978,369,207;

- 8) Failure to meet contractual obligations. In the procurement of consultancy services for management of revenue collection for street parking, the contract was awarded to the sole bidder Bogere Court Brokers Ltd but the provider rejected the offer claiming the streets had not been properly marked. There was no formal cancellation of the procurement process by the Entity hence affecting service delivery;
- 9) Irregularities during evaluation of submitted bids. The Authority noted that evaluations in eleven (11) procurements worth UGX 8,819,761,069 were not conducted in accordance with the terms and conditions in the solicitation documents and determination of a bids compliance and responsiveness was not based on the contents of the bid contrary to Regulation 73 of the Local Governments (PPDA) Regulations, 2006. This led to award of contracts to non-responsive bidders;
- 10) Failure to adhere to planned timelines for initiation in three (3) procurements worth UGX 42,554,389, hence causing delays in service delivery.

Recommendations

The Entity should implement the following recommendations in order to increase the Entity performance from the current **78%** to a target level of **100%** in the next audit:

- 1) The Accounting Officer should ensure that contracts are signed based on valid bids in accordance with Regulation 49 (3) (d) of the Local Governments (PPDA) Regulations, 2006 and the Head of the Procurement and Disposal Unit is directed to put in place a mechanism of monitoring the validity of the bids.
- 2) The Head Procurement and Disposal Unit should ensure that bidding is conducted in a manner that enhances competition in accordance with Section 46 of the PPDA Act, 2003.
- 3) The Head Procurement and Disposal Unit should ensure that bidders are allowed the required minimum bidding periods in accordance with the Local Governments (PPDA) Guidelines, referenced 2/2007 on minimum bidding periods.
- 4) The Head, Procurement and Disposal Unit should ensure that the solicitation document defines the requirements precisely and in a manner that leaves no doubt or assumption by a bidder of the requirements of the Entity in accordance with Regulation 48 (2) of the Local Governments (PPDA) Regulations, 2006.
- 5) The Chairman Contracts Committee should ensure that approvals are given at the different stages of the procurement process as required by Section 28 of the PPDA Act, 2003.
- 6) The Heads of User Departments/holders of delegated Authority should ensure that a report on micro procurements is submitted regularly to the Procurement and Disposal Unit for onward submission to the Contracts Committee in accordance with Regulation 41 (7) of the Local Governments (PPDA) Regulations, 2006.
- 7) The Accounting Officer should ensure that thorough market assessment and adequate estimation of requirements is conducted at the budgeting stage to ensure that the budgeted funds sufficiently cover the procurements.
- 8) The Head, User Department and Procurement and Disposal Unit should ensure formal cancellation of the procurement of consultancy services for management of revenue collection for street parking in accordance with Regulation 57 of the Local Governments (PPDA) Regulations, 2006.
- 9) The Head Procurement and Disposal Unit should ensure that the Evaluation Committee adheres to the requirements of the solicitation document during evaluation.
- 10) The Contracts Committee should ensure that the principles of fairness and transparency are observed in the evaluation process in accordance with Section 45 of the PPDA Act,

2003.

- 11) The Head, Procurement and Disposal Unit should monitor the procurement plan and ensure that User Departments initiate and forward their requirements to the Unit in a timely manner in accordance with Section 34 of the PPDA Act 2003.

Table 2: Entity's Performance rating 2017/2018

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

Recommended Action plan; Soroti Municipal Council should implement the recommended action plan on page 24 of this report.

CHAPTER 1: INTRODUCTION

1.1. Background

The Public Procurement and Disposal of Public Assets Authority carried out the procurement and disposal audit of Soroti Municipal Council. The audit covered a representative sample of twenty one (21) procurement transactions that were carried out during the Financial Year 2017/18. The audit involved a review of the procurement system, procurement processes, asset disposal processes, and the procurement performance indicators following the Public Procurement and Disposal of Assets Act, 2003 and Local Governments(PPDA) Regulations,2006.

1.2. Objectives of the Audit

The overall objective of the procurement and disposal audit was to assess and establish the degree of compliance of the Entity's procurement system and processes with the provisions of the PPDA Act,2003 and Regulations,2006as well as other applicable laws and assess the level of procurement performance over the audit period.

The specific objectives were:

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

1.3. Scope of the Audit

The Public Procurement and Disposal of Public Assets Authority carried out the procurement and disposal audit of Soroti Municipal Council from12thNovember2018to 21stNovember 2018.

The Entity had a total procurement budget of UGX 9,362,938,422in the audit period. To prepare for the audit, the auditors reviewed the Entity budget, procurement plan and monthly reports. The procured items in the transaction list were stratified by (a) category of works, supplies, consultancy, and non-consultancy services, (b) procurement method, (c) and contract value.

Using guidelines in the Procurement Audit Manual, the sample size was assessed as representative of the population of transactions. The list of sampled transactions is contained in **Annex 1**. The distribution of the transaction population and sample is in Table 3 below:

Table 3: Distribution of transaction population and sample

Procurement method	Popn Value (UGX)	Sample Value (UGX)	% Value	Popn no	Sample no	% no.
Open National Bidding	9,066,206,598	9,060,206,598	99	12	11	92
Selective National Bidding	93,421,584	93,421,584	100	5	5	100
Total	9,159,628,182	9,153,628,182	99	17	16	94
Revenue Centres	350,280,000	248,560,000	71	9	5	55

Note: The audit failed to establish the total value of procurements conducted in the FY 2017/2018 due to failure by the Entity to provide a report on micro procurements and other procurements handled through the direct procurement method.

1.4. Methodology

The audit questions and criteria were derived from the Public Procurement and Disposal of Assets Act, 2003 and Regulations, 2006 as well as PPDA Guidelines. The three audit tools used in the audit were: procurement system audit criteria, procurement process audit criteria, and asset disposal audit criteria as contained in the PPDA Procurement Audit Manual.

An entry meeting was held on 12th November 2018. At the meeting, the objectives of the audit were discussed as well as the timelines, roles and responsibilities. The Entity management was requested to avail the required records in time for the audit, to which they agreed to give the necessary assistance to the auditors.

Three (3) Procurement Auditors under the supervision of the Regional Manager carried out the audit. During the audit, the auditors had personal interviews with the staff from the Procurement and Disposal Unit and User Departments. The meetings were necessary to obtain qualitative information that was crucial to understand the internal control systems and processes. The list of staff in the PDU during the audit is shown in Annex 3.

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

On completion of data collection but before writing the report, the audit manager reviewed the working papers for completeness. The working papers contain detailed chronology of findings on each of the sampled transactions.

At the end of the field data collection, a debriefing meeting was held with the Entity Accounting Officer to conclude pending issues and any records that could not be accessed during the audit.

The Authority prepared the management letter, which was sent to the Entity on **22nd January 2019** with a request to submit management response by **31st January 2019**, which was submitted on **31st January 2019**. An exit meeting was held on **13th February 2019** to conclude the audit.

CHAPTER 2: KEY FINDINGS AND RECOMMENDATIONS

This chapter presents the findings arising from the audit. The audit was carried out based on the set criteria per the Act, Regulations and Guidelines and the Procurement Audit Manual. The root causes of non-compliance and implications are presented. The recommendations are made considering the management responses from the Entity.

2.1 Accounting Officer

Soroti Municipal Council for the FY2017/18 under review had a substantive Accounting Officer. The compliance level for the Accounting Officer was assessed to be **70%**, a rating which is **satisfactory**.

The following exceptions were noted:

2.1.1 Signing contracts after expiry of bid validity periods

The audit noted that four (4) contracts worth UGX 61,167,000 were signed after expiry of bid validity periods contrary to Regulation 49 (3) (d) of the Local Governments (PPDA) Regulations, 2006. The procurements are listed in the table below

Table 4: Contracts signed after expiry of bid validity period

No	Subject of Procurement	Contract amount (UGX)	Date of expiry of bid validity	Date of contract signature
1.	Provision of hotel and catering services	50,000,000	7 th November 2017	29 th November 2017
2.	Supply of cement	4,567,000	7 th November 2017	1 st December 2017
3.	Supply of stone aggregates	3,120,000	7 th November 2017	1 st December 2017
4.	Supply of concrete culverts	3,480,000	26 th October 2017	1 st December 2017
	Total	61,167,000		

Implication

The actions by the Entity led to invalid contracts whose legality can be challenged leading to financial loss to Government.

Management Response

The Entity noted the audit observation and pledged to comply with the recommendations

Recommendations

- The Accounting Officer should ensure that contracts are signed based on valid bids in accordance with Regulation 49 (3) (d) of the Local Governments (PPDA) Regulations, 2006.
- The Head of the Procurement and Disposal Unit is directed to put in place a mechanism of monitoring the validity of the bids.

2.1.2 Failure to fully implement previous audit recommendations

It was noted that the Entity had been issued its previous audit report for the Financial Year 2016-2017 in April 2018. Out of twelve (12) recommendations made, the following seven (7) recommendations representing 42% of the total recommendations had not been fully implemented.

Table 5: Unimplemented previous audit recommendation

No	Recommendation	Status
1.	The Head Procurement and Disposal Unit should monitor the	Partially

No	Recommendation	Status
	procurement plan and ensure that User Departments initiate and forward their requirements to the Unit within the planned timelines.	Implemented
2.	The Procurement and Disposal Unit should ensure that the bid validity period is extended where necessary.	Not Implemented
3.	The Evaluation Committee should always ensure that documents submitted by bidders are thoroughly scrutinized.	Partially Implemented
4.	The Accounting Officer should ensure that bidder sensitization is conducted in order to attract a higher number of bidders.	Not implemented
5.	The Head, Procurement and Disposal Unit should ensure that timelines are included in the contracts and adhered to	Partially Implemented
6.	The Entity should only use framework contracts in accordance with Section 88F of the PPDA Act of 2003.	Partially Implemented

Implication

Failure to fully implement audit recommendations affects improved performance of the procurement function.

Management Response

The Entity noted the audit observations and pledged to improve.

Recommendation

The Accounting Officer should ensure that all PPDA recommendations are implemented so as to improve the Entity's performance.

2.2 Procurement and Disposal Unit

The Procurement and Disposal Unit at Soroti Municipal Council was rated satisfactory at 71%. The main areas of exception noted with regard to the performance of the Procurement and Disposal Unit were:

2.2.1 Inadequate bidding period

In the following two procurements worth UGX 532,066,028, bidders were not allowed sufficient time to prepare and submit their bids to the Entity contrary to the Local Governments (PPDA) Guidelines Referenced 2/2007. These procurements are detailed in the table below:

Table 6: Procurements with inadequate bidding periods

No	Subject of Procurement	Time allowed to bidders	Recommended time per the Guidelines
1.	Low cost seal on Opiya, Oumo and Mosque Roads worth UGX 527,066,028	29 th January 2018-9 th February 2018 (10 working days)	15 working days
2.	Supply of ordinary fine sand worth UGX 5,000,000	29 th January 2018-9 th February 2018 (10 working days)	15 working days

Implication

Inadequate bidding periods may lead to low response rates and non-responsive bidders due to the insufficient time given to bidders to prepare their bids.

Management response

The Entity noted the audit observation.

Recommendation

The Head Procurement and Disposal Unit should ensure that bidders are allowed the required minimum bidding periods in accordance with the Local Governments (PPDA) Guidelines, referenced 2/2007 on minimum bidding periods.

2.2.2 Low bidder participation

The Authority noted low bidder participation in two (2) procurements worth UGX 37,330,460 as shown in Table 6:

Table 7: Procurements with low bidder response rates

No.	Subject of Procurement	Number of bidders	Amount (UGX)
1	Construction of a five stance pit latrine at Akisim P/S	2	17,816,400
2	Repairs and installation of street lights along Lalle Rd, Jumabhai Rd, Solot Ave Rd, Gweri Rd, Mbale/Aliabu Road	2	19,514,460

Implication

Low bidder response rates imply that there is limited competition thus affecting achievement of value for money. This could also imply that the bidders have low confidence in the procurement system.

Management Response

The Entity stated that this is because there are few bidders upcountry and most prefer to do business with less paperwork and involving direct cash transactions.

Recommendations

The Authority noted the Entity's Response and recommends as follows:

- The Head Procurement and Disposal Unit should ensure that bidding is conducted in a manner that enhances competition in accordance with Section 46 of the PPDA Act, 2003.
- The Accounting Officer should investigate the reasons behind the low bidder response and also institute measures to attract a higher number of bidders.

2.3 Contracts Committee

The Contracts Committee members for the audit period under review are shown in Annex 4. The compliance level for the Contracts Committee was **67%**, a **satisfactory** rating.

The main areas of exception noted were:

2.3.1 Failure to quality assure solicitation documents

In the following procurements worth UGX 546,866,028, the Contracts Committee approved solicitation documents with ambiguities and irregularities contrary to Regulation 48 of the Local Governments (PPDA) Regulations, 2006. The procurements are indicated in the Table below:

Table 8: Inadequate solicitation documents approved by the Contracts Committee

No	Subject of Procurement	Exception noted	Management Response
1.	Low cost sealing on Opiya Road 0.383Km, Oumo	The BOQs under item 6.6 required bidders to quote for "supervision costs by the employer" for which the provider M/s Pehan construction	<i>The Entity stated that the supervision costs were incorporated by</i>

No	Subject of Procurement	Exception noted	Management Response
	Road 0.208Km and Mosque Road 0.231Km-Eastern Division worth UGX 527,066,028	Ltd quoted an amount of UGX 3,497,000. This is irregular and poses a potential conflict of interest as such supervision costs for the contract manager should be borne directly by the Entity.	<i>the design consultant and pledged to make a follow up through the Supervising Engineer.</i>
2.	Supply of concrete culverts	Whereas bidders were required to submit evidence of previous experience, the Entity did not specify the documents that should be submitted. Consequently the Best Evaluated Bidder, M/s Sanqua Ltd submitted only purchase orders without attaching completion certificates or delivery notes as evidence of previous experience.	<i>The Entity noted the observation</i>
3.	Construction of a five stance latrine at Akisim Primary School worth UGX 19,800,000	Inappropriate contract type. The Entity's preferred contract type (admeasurement contract) was inappropriate given the nature of works at hand i.e. construction of a five stance pit latrine that is fairly predictable.	<i>The Entity insisted that all works project are admeasurement contracts and sought for further guidance from the Authority.</i>

Implications

- Inadequate solicitation documents mislead providers and cause challenges during evaluation and contract implementation.
- Poor quality solicitation documents make it difficult for bidders to prepare and submit responsive bids.

Recommendation

The Authority noted the Entity's Responses and recommends that the Head Procurement and Disposal Unit should ensure that the solicitation document defines the requirements precisely and in a manner that leaves no doubt or assumption by a bidder of the requirements of the Entity in accordance with Regulation 48(2) of the Local Governments (PPDA) Regulations, 2006.

2.3.2 Failure to consider submissions from the Procurement and Disposal Unit

The Authority noted that in two procurements worth UGX 8,004,936,957, the Contracts Committee negated on its oversight function of approving submissions from the PDU contrary to Section 28 of the PPDA Act, 2003. These procurements were:

- In the infrastructure construction and completion of road works on Alanyu road, Cemetery road, Central avenue, Liverpool road and Serere road worth UGX 7,978,369,207. The Authority noted that variations orders one and two worth UGX 190,658,500 and UGX 373,279,000 respectively were made on the contract but there was no evidence of Contracts Committee approval.
- In the fencing of Eastern Division community hall and construction of Askaris Office worth UGX 26,567,750, there was no approval of the procurement method and bidding document by the Contracts Committee.

Implication

Failure by the Contracts Committee to approve submissions minimizes checks and balances in the procurement process.

Management Response

The Entity noted the audit observation.

Recommendation

The Chairman Contracts Committee should ensure that approvals are given at the different stages of the procurement process as required by Section 28 of the PPDA Act, 2003.

2.4 User Departments

User Departments (Annex 5) were rated **unsatisfactory** at **44%**. The main areas of non-compliance under User Departments were:

2.4.1 Failure to report micro procurements to the Contracts Committee

Regulation 41 (7) of the Local Government (PPDA) Regulations 2006 requires that micro procurements shall be reported to the Contracts Committee on a monthly basis by the holder of delegated Authority. The Authority noted that none of the micro procurements were reported to the Contracts Committee for the period under review.

Implication

Value for money may not be achieved since micro procurement transactions are not scrutinized regularly by the Contracts Committee.

Management Response

The Entity was in agreement with the audit finding and pledged to comply with the recommendation.

Recommendation

The Heads of User Departments/holders of delegated Authority should ensure that a report on micro procurements is submitted regularly to the Procurement and Disposal Unit for onward submission to the Contracts Committee in accordance with Regulation 41 (7) of the Local Governments (PPDA) Regulations, 2006.

2.4.2 Variance between planned and actual contract amount

The Authority noted that the User Departments underestimated the procurement for Infrastructure construction and completion of road works on; Alanyu road, Cemetery road, Central Avenue, Liverpool road and Serere road. Whereas the planned amount was UGX 7,000,000,000 the final contract amount was UGX 7,978,369,207 causing a variance of UGX 978,369,207.

Implication

Under budgeting could lead to creation of domestic arrears.

Management Response

The Entity noted the audit observation and pledged to comply with the Authority's recommendations.

Recommendations

- The Accounting Officer should ensure that thorough market assessment and adequate estimation of requirements is conducted at the budgeting stage to ensure that the budgeted funds sufficiently cover the procurements.

- The Accounting Officer should conduct a re-assessment of market prices before contract signature where prices are higher than those earlier estimated in accordance with Section 26 (4) of the PPDA Act, 2003.

2.4.3 Failure to meet contractual obligations

In the procurement of consultancy services for management of Revenue collection for street parking. The Authority noted that the contract was awarded to the sole bidder Bogere Court Brokers Ltd but the provider rejected the offer claiming the streets had not been properly marked. There was no attempt by the Entity to cancel the procurement process formally and as a result revenue collection reverted to the divisions.

Implication

Failure to meet contractual obligations affects service delivery and denies services to the intended beneficiaries.

Management Response

The Entity was in agreement with the audit finding and pledged to comply with the recommendation.

Recommendations

- The contractor should be forwarded to the Authority for investigation under Section 94 of the PPDA Act, 2003 on suspension of bidders.
- The Head User Department and Procurement and Disposal Unit should ensure formal cancellation of the above procurement process in accordance with Regulation 57 of the Local Governments (PPDA) Regulations, 2006.

2.4.4 Force account mechanism

Section 95A (b) of the PPDA Act, 2003 states that “the Procuring and Disposing Entity shall determine that the direct, indirect and overhead costs to be incurred under force account are less than would be incurred if the assignment was executed by a contractor”. The Authority noted that the Entity did not conduct this analysis prior to execution of works under force account mechanism.

Implication

Value for money may not be achieved.

Management Response

The Entity was in agreement with the audit finding and pledged to investigate the anomaly.

Recommendation

The User Departments and Head Procurement and Disposal Unit should ensure that an analysis of the overall costs to be incurred under force account mechanism in comparison to procurement of a provider is conducted to ensure value for money in accordance with Section 95A (b) of the PPDA Act, 2003.

2.4.5 Failure to adhere to planned timelines for initiation

The audit noted that in three (3) procurements worth UGX 42,554,389, the Entity did not adhere to planned timelines as shown in table 8:

Table 9: Procurements in which planned timelines were not met

No.	Subject of procurement	Planned date of initiation	Actual initiation date	Delay Period
1.	Fencing of Eastern Division community hall and construction of Askis office	1 st June 2017	8 th November 2017	Six months
2.	Revenue collection loading and offloading tender division	1 st June 2017	19 th December 2017	Six months
3.	Construction of market shade at Moruapesur and Agip Market	1 st June 2017	8 th November 2017	5 months

Implication

Failure to adhere to planned timelines leads to delays in service delivery.

Management Response

The Entity noted the audit observation and pledged to ensure that the delays are minimized in future procurements.

Recommendations

- The Head, Procurement and Disposal Unit should monitor the procurement plan and ensure that User Departments initiate and forward their requirements to the Unit in a timely manner in accordance with Section 34 of the PPDA Act 2003.
- The Accounting Officer should ensure that procurements are undertaken in a manner that enhances efficiency as required by Section 48 of the PPDA Act 2003.

2.4.6 Execution of contracts outside the contract period

The audit noted delays at implementation in the two procurements detailed in table 9 worth UGX 7,981,489,207.

Table 10: Procurements conducted outside the contract period

No	Subject of procurement	Contract amount (UGX)	Contractual completion date	Actual completion date
1.	Supply of stone aggregates	3,120,000	18 th December 2017	3 rd April 2018
2.	Infrastructure construction and completion of road works on Alanyu road, Cemetery road, Central avenue, Liverpool road and Serere road	7,978,369,207	30 th September 2018	Works incomplete by the time of physical verification (14 th November 2018)

Implications

- Failure to have contracts completed in time indicates inadequate contract supervision by the works department which causes delays in service delivery and the use of intended assets by the beneficiaries.
- Contract extension to allow for completion of the works, usually results in additional costs and hence financial loss to Government.

Management Response

The Entity stated that contract extensions were granted.

Recommendation

The Authority noted the Entity's response, however there was no documentary evidence provided. The Authority therefore recommends that the Accounting Officer and contract supervisors should ensure that contracts are executed within the stipulated contract periods in accordance with Regulation 105 of the Local Governments (PPDA) Regulations 2006.

2.5 Evaluation Committees

Evaluation Committees at Soroti Municipal Council were assessed and rated **unsatisfactory** at **50%**. The following exceptions were noted:

2.5.1 Irregularities in evaluation of bids

The audit noted irregularities in evaluation in the following eleven (11) procurements worth UGX 8,819,761,069 as shown in the table below:

Table 11: Procurements in which irregularities were noted during evaluation of bids

No	Subject of Procurement	Best Evaluated Bidder	Exceptions noted
1.	Management of revenue collection Abattoir worth UGX 4,500,000 per month	Soroti Abattoir and Butchers Company Limited	<ul style="list-style-type: none">Ajefos Enterprises Ltd that was incorporated on 27th October 2015 was unfairly eliminated for possession of less than two years' experience in any public procurement. However, the company had experience in revenue collection as per the attached contract agreements and recommendation from the previous clients such as Gweri Sub County Local Government for three contracts for Taxi park toilets, new bus park toilets and Oligoi stadium toilets in FY 16/17 and Asukut Market in FY 15/16.
2.	Low cost sealing on Opiya Rd 0.383Km, Oumo Rd 0.208Km and Mosque Rd 0.231Km-Eastern Division worth UGX 527,066,028	Pehan Construction Ltd	The Best Evaluated Bidder Pehan Construction Ltd did not provide evidence of possession of key Equipment such as Pedestrian roller, Supervision van, Bitumen distributor and assorted hand tools but was rated compliant contrary to the requirements in the solicitation document.
3.	Supply of concrete culverts	Sanqua Engineering Limited	Delay to evaluate bids. Whereas bid opening was on 26 th July 2017, the Evaluation was completed on 13 th November 2017, causing a delay of three months.
4.	Infrastructure construction and completion of road works on Alanyu road, Cemetery road, Central Avenue, Liverpool road and Serere road worth UGX	Rock trust Contractors (U) Limited	Rock trust contractors (U) Ltd passed technical evaluation without providing evidence of possession of key equipment such as concrete mixer, concrete vibrator, mechanical broom, 7000 litre tank and a mobile material testing lab.

No	Subject of Procurement	Best Evaluated Bidder	Exceptions noted
	7,978,369,207		
5.	Repairs and Installation of Street Lights worth UGX 19,514,460	Osma General Enterprises Ltd	Osma General Enterprises Ltd was rated compliant without providing evidence of possession of a foreman as required in the bidding document.
6.	Revenue collection loading and offloading tender Eastern Division	Amorata 2010 General Services Ltd	Soroti brokers (U) Ltd did not attach evidence of previous experience in form of recommendations or certificate of completion but was irregularly evaluated compliant at technical evaluation contrary to the requirements in the solicitation document. Further, the Bidding document required detailed profiles and photos of proposed staff. Amorata 2010 General Services Ltd did not include these but was found responsive.
7.	Consultancy services for construction supervision of works for roads worth UGX 248,272,000	infrastructure development and management Limited	<ul style="list-style-type: none"> Infrastructure Ltd did not include a copy of income tax registration certificate. Whereas the quality and cost based evaluation methodology was used, the Authority noted that marks were awarded at the technical evaluation stage but there was no pass mark and as a result every bid passed including scores as low as 45%.
8.	Supply of stone aggregates	Inofit Investments Limited	Delay to evaluate bids. Whereas bid opening was on 26 th July 2017, the Evaluation was completed on 13 th November 2017, causing a delay of three months.
9.	Repairs and installation of Gates at Nakatunya Market worth UGX 6,552,735	Inofit Investments Limited	The Best Evaluated Bidder Inofit Investments Limited did not have evidence that Eluku Solomom the proposed foremen had 2 years' experience in similar works as per the requirements in the evaluation criteria.
10.	Construction of market shades at Moruapesur and Agip Market worth UGX 15,986,639	Aformar consultancy & external auditors Limited	<ul style="list-style-type: none"> There was no evidence that the proposed site fore man for Anold Motors Ltd had experience of 2years as required in the solicitation document. Whereas Aformar Consultancy proposed two site foremen, they did not possess the required experience.
11.	Supply of receipt books and printed stationary worth UGX 24,000,000	Steid Investment Limited	Delay to evaluate bids. Whereas bid opening was on 26 th July 2017, the Evaluation was completed on 13 th November 2017, causing a delay of three months.

Implications

- Irregularities at evaluation lead to award of contracts to non-responsive bidders and could lead to poor contract performance.
- Lack of transparency and fairness in the evaluation process.

Management Response

The Entity noted the audit observations.

Recommendations

- The Head Procurement and Disposal Unit should ensure that the Evaluation Committee adheres to the requirements of the solicitation document during evaluation.
- The Contracts Committee should ensure that the principles of fairness and transparency are observed in the evaluation process in accordance with Section 45 of the PPDA Act, 2003.
- The Accounting Officer should request the Authority to conduct training in evaluation.

2.6 Procurement plan implementation

2.6.1 Procurement Plan Implementation Rate

The following table summarizes information about the procurement plan, budget, and utilization of funds. The procurement plan implementation rate was 90% while the budget variance was UGX 834,494,770

Table 12: Procurement Plan Implementation Rate

Analysis of procurement spend	
Total procurement plan value inclusive of VAT (UGX)	9,362,938,422
Total procurement spend value inclusive of VAT (UGX)	9,153,628,182
Procurement plan Absorption Rate (%)	97
Budget variance (UGX)	209,310,240

2.7 Disposal

The Authority conducted a review of the disposal systems and noted that the Entity's disposal plan was not in the correct format approved by the Authority.

Implication

This hinders monitoring of the progress of the planned disposals.

Management Response

The Entity was in agreement with the audit finding.

Recommendation

The Head Procurement and Disposal Unit should ensure that the Disposal plan used by the Entity is in the correct format approved by the Authority.

CHAPTER 3: ASSESSMENT OF ENTITY PERFORMANCE

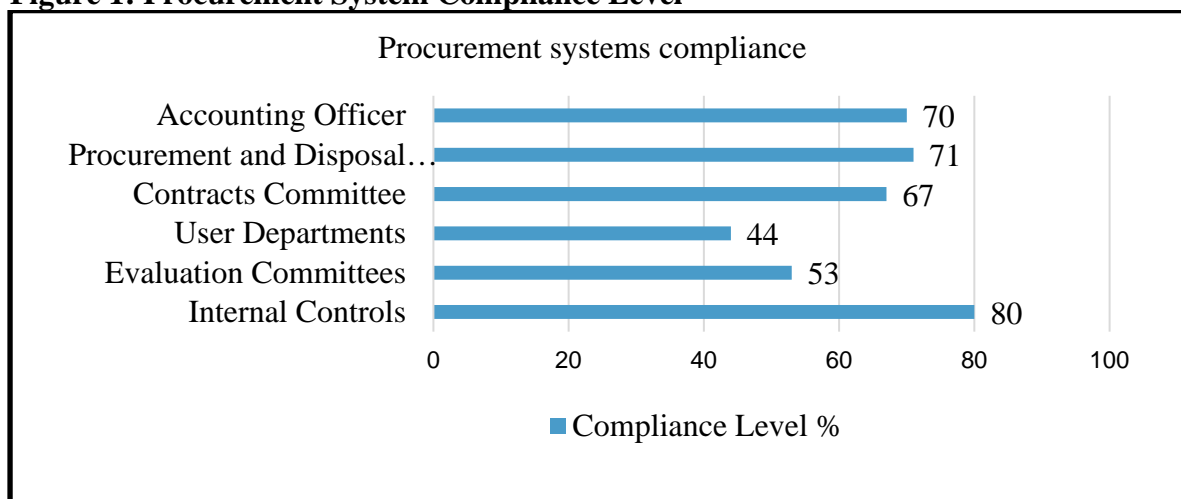
3.1 Compliance score

3.1.1 Procurement System Compliance Level

The compliance levels for each dimension of the procurement system are shown in Figure 1. The overall compliance level for procurement system was **64%**. Thus the Entity's performance regarding procurement system was **satisfactory**.

Figure 1 shows that the Entity had relatively lower compliance levels for Evaluation Committees, User Departments and Contracts Committees.

Figure 1: Procurement System Compliance Level



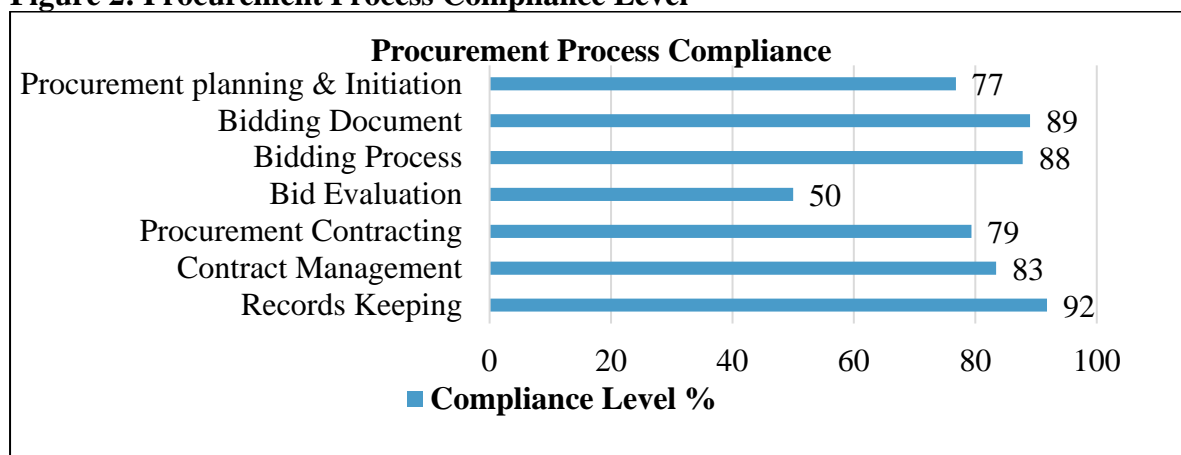
Recommendation

Soroti Municipal Council should implement the recommendations contained in this audit report. The target is to increase the compliance levels for procurement system from the current 64% to a target level of 100% in the next audit period.

3.1.2 Procurement Process Levels of Compliance

The compliance levels for each stage in the procurement process are shown in **Figure 2**. The overall compliance level for procurement processes was **79.7%**. Thus the Entity's performance was rated **satisfactory** regarding procurement processes.

Figure 2: Procurement Process Compliance Level



Recommendation

Soroti Municipal Council should implement the recommendations contained in this audit report. The target is to increase the compliance levels for procurement process from the current 79.7% to a target level of 100% in the next audit period.

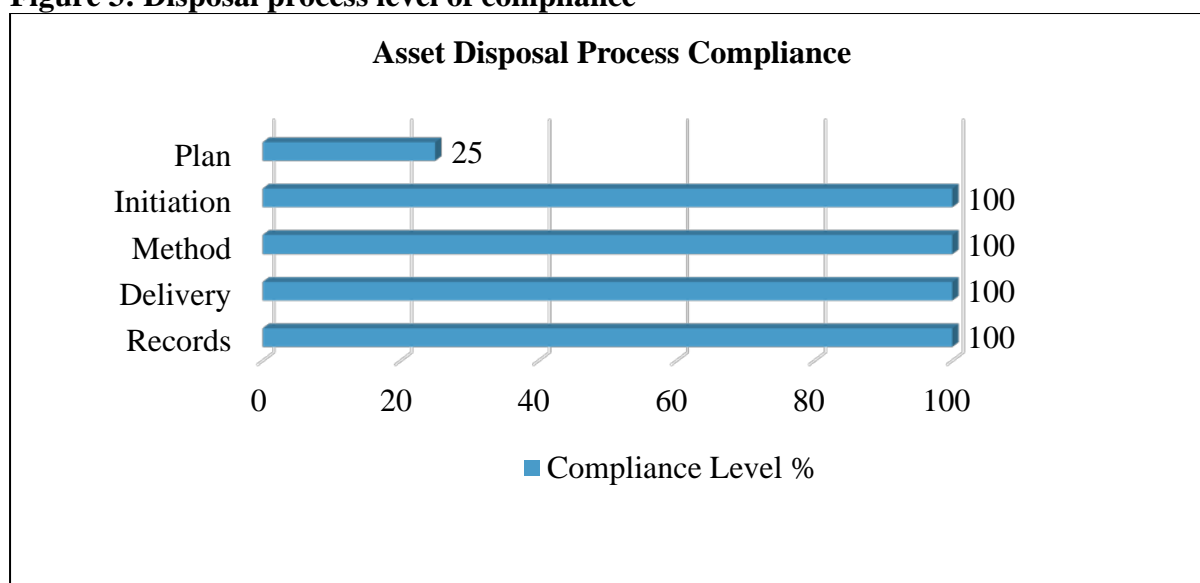
3.1.3 Disposal process levels of compliance

The compliance level for the Disposal Process was assessed to be **85%**, a rating which is **issatisfactory**.

The audit noted that the disposal process was largely carried out in accordance with the Local Governments (PPDA) Regulations, 2006. However, the Entity’s disposal plan was not in the correct format approved by the Authority.

The compliance levels for each stage in the disposal process are shown in Figure 3.

Figure 3: Disposal process level of compliance



3.2 Weighted compliance Score

The compliance indicators for the Entity are summarized below:

The procurement system compliance level was **64%**, the procurement process compliance level was **79.7%** and the Disposal compliance level was **85%** as shown in Figure 4.

Table 13: Weighted compliance level

Area	Score	weight	Weighted Score
System	64	0.3	19
Process	79.7	0.5	39.85
Disposal	85	0.2	17
Compliance Score			75.85
Weighted Compliance score = 75.85*0.4			30

3.3 Performance indicators

The dimensions of the Entity’s performance of economy, efficiency, efficacy, effectiveness, competition, value for money and equity were analyzed as indicated in Table 13:

Table 14: Performance Indicators

	PERFORMANCE INDICATOR	Score (%)
1	Procure Ratio: [Actual procurement time divided by planned procurement time in days.]	82
2	Completion Ratio: [Actual completion time divided by contractual completion time in days.]	73
3	Payment Ratio: [Actual payment time divided by contractual payment time in days.]	100
4	Number of Received Bids: [If the number of received bids is 3 or more]	72
5	Bid Responsive Rate: [The number of bids that pass technical evaluation as a percentage of the number of received bids]	39
6	Plan Ratio: [The total value of the awarded contract divided by the cost estimate in the procurement plan inclusive of VAT.]	84
7	Procurement Plan Implementation rate; [The actual value of the procurement spend as a percentage of the procurement budget]	97
8	Cost Ratio: [The actual final contract amount paid divided by the original contract amount.]	100
	Average Performance Indicator	80

3.2.1 Efficacy (Procure Ratio): This measured the ability to provide goods or services in accordance with the planned timelines. The audit established that 82% of the audited procurements were conducted within the planned timelines implying a non-compliance of 18%.

Recommendation

The Entity should ensure that the timelines set in the procurement plan are adhered to.

3.2.2 Efficiency (Completion Ratio): This analyzed the time required to execute tasks to avoid slow implementation of the contracts. The Entity executed **73%** of the twenty one (21) sampled procurements within the contractual completion time but was unable to complete **27%** of the twenty one (21) sampled procurements within the contractual completion time. This affects service delivery to the intended beneficiaries.

Recommendation

The Accounting Officer should ensure that contracts are completed in the contractual period.

3.2.3 Effectiveness (Payment Ratio): This assessed the Entity's commitment to pay contractors within the contractual payment period. The Entity paid 100% of the contractors in the audited procurements within the contractual payment period.

3.2.4 Competition (Number of Bids Received)

The Entity received more than three (3) bids in **72%** of the twenty one (21) sampled procurements, implying that the Entity received less than three (3) bids in **28%** of the sampled twenty one (21) procurements. This is an indication of low bidder participation.

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

The Entity received compliant and technically responsive bidders in only **39%** of the bids received by the Entity, implying that the Entity did not received compliant and technically responsive bids in **61%** of the bids received. This indicated that most bidders that participated in the procurement process were incompetent and could not meet the Entity’s specifications and requirements.

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

The audit noted that **84%** of twenty one (21) cases sampled were awarded within the cost estimate in the procurement plan implying that that **16%** of twenty one (21) cases sampled were not awarded within the cost estimate in the procurement plan. The Entity did not carry out proper market assessments of prices prior to commencement of the procurement processes hence the under estimation of market prices.

3.2.7 The actual value of the procurement spend as a percentage of the procurement budget (Procurement Plan Implementation)

The auditrevealed that there was a 90% plan implementation rate with avariance of UGX 834,494,770lower than the procurement budget of UGX 9,362,938,422. This implies that some of the planned items were not procured which affects service delivery.

3.2.8 This measured thefinal contract cost on completion as opposed to the total contract award price inclusive VAT (Cost Ratio)

The audit revealed that the actual final contract amount paid did not vary from the original contract amount in 100% of the sampled contracts.

3.4 Overall procurement performance

The overall procurement performance score was the sum of the two weighted indicators as summarized in table 9:

Table 15: Overall procurement performance Score

No.	COMPLIANCE INDICATOR	SCORE (%)	WEIGHT	WEIGHTED SCORE
3.	Average Compliance Indicator Score	75.85	0.4	30
4.	Average Performance Indicator Score	80	0.6	48
	Entity’s Procurement Performance Score			78

From the above analysis, the audit team noted that the Entity had an overall weighted average performance of **78%** in FY 2017/18 which was **satisfactory performance**.

CHAPTER 4: RECOMMENDED ACTION PLAN

Soroti Municipal Council should implement the following recommendations within the timeframe given in order to improve its performance in procurement and disposal.

4.1 Procurement process and systems

No	Recommendation	Action date
1	The Accounting Officer should ensure that contracts are signed based on valid bids in accordance with Regulation 49 (3) (d) of the Local Government (PPDA) Regulations, 2006.	Immediate
2	The Accounting Officer should put in place a mechanism to ensure that all PPDA recommendations are implemented so as to improve the Entity's performance.	July 2019
3	The Accounting Officer should investigate the reasons behind the low bidder response and also institute measures to attract a higher number of bidders.	July 2019
4	The Head Procurement and Disposal Unit should ensure that bidders are allowed the required minimum bidding periods in accordance with the Local Government (PPDA) Guidelines, 2008 on minimum bidding periods.	July 2019
5	The Head Procurement and Disposal Unit should ensure that the solicitation document defines the requirements precisely and in a manner that leaves no doubt or assumption by a bidder of the requirements of the Entity in accordance with Regulation 48 (2) of the Local Governments (PPDA) Regulations, 2006.	Continuous
6	The Head Procurement and Disposal Unit should ensure that the Evaluation Committee adheres to the requirements of the solicitation document during evaluation.	July 2019
8	The Accounting Officer should ensure that thorough market assessment and adequate estimation of requirements is conducted at the budgeting stage to ensure that the budgeted funds sufficiently cover the procurements where prices are higher than those earlier estimated, the Accounting Officer should conduct a re-assessment of market prices before contract signature in accordance with Section 26 (4) of the PPDA Act, 2003.	Immediate
9	The Head User Department and Procurement and Disposal Unit should ensure formal cancellation of the procurement for management of revenue collection for street parking in accordance with Regulation 57 of the Local Government (PPDA) Regulations, 2006 and the contractor, Bogere Court BrokersLtd should be forwarded to the Authority for investigation under Section 94 of the PPDA Act, 2003 on suspension of bidders for failure to fulfill contractual obligations.	Immediate
10	The User Departments and Head Procurement and Disposal Unit should ensure that an analysis of the overall costs to be incurred under force account mechanism in comparison to procurement of a provider is conducted to ensure value for money in accordance with Section 95A (b) of the PPDA Act, 2003.	July 2019
11	The Accounting Officer and contract supervisors should ensure that contracts are executed within the stipulated contract periods in accordance with Regulation 105 of the Local Government (PPDA) Regulations 2006.	Immediate

No	Recommendation	Action date
12	The Head, Procurement and Disposal Unit should monitor the procurement plan and ensure that User Departments initiate and forward their requirements to the Unit in a timely manner in accordance with Section 34 of the PPDA Act 2003.	July 2019
13	The Heads of User Departments/holders of delegated Authority should ensure that a report on micro procurements is submitted regularly to the Procurement and Disposal Unit for onward submission to the Contracts Committee in accordance with Regulation 41 (7) of the Local Government (PPDA) Regulations, 2006.	Immediate

ANNEXES

ANNEX 1: Soroti Municipal Council Sample list 2017/2018

No	Procurement Reference no	Subject of procurement	Method of procurement	Provider	Contract Value UGX	Process compliance score %	Performance indicator score %	Overall weighted score %	Rating
1.	Soro763/Srvc/2017-2018/00027	Management Of Revenue Collection Street Parking	Open Bidding	Bogere Court Brokers,Bailiff & Auctioneers	Procurement cancelled	81	83	82.3	Satisfactory
2.	Soro763/Srvc/2017-2018/00037	Management Of Revenue Collection Abattoir	Open Bidding	Soroti Abattoir And Butchers Company Ltd	36,400,000	89	67	72.8	Satisfactory
3.	Soro763/Srvc/2017-2018/00029	Management Of Revenue Collection Pig Slaughter Fees	Open Bidding	Etiono Aijar Traders	800,000pm	83	71	74.7	Satisfactory
4.	Soro763/Srvc/2017-2018/00024	Management Of Revenue Collection Small Markets Western Division	Open Bidding	Serere Soroti Farmers \$ Cattle Traders Limited	10,560,000	95	100	98.7	Highly Satisfactory
5.	Soro763/Srvc/2017-00002	Provision Of Mechanized Road Equipments	Open Bidding	Hands Uganda Limited	80,000,000	96	71	78.3	Satisfactory
6.	Soro763/Srvc/2017-2018/00006	Hotel And Catering	Open Bidding	Plains Country Investments Ltd	50,000,000	91	100	97.5	Highly Satisfactory
7.	Soro763/Srvc/2017-2018/00017	Supply of receipt books and printed stationary	Open Bidding	Steid Investment Limited	24,000,000	81	100	94.4	Highly Satisfactory
8.	Soro763/Supls/2017-2018/00014	Supply Of Cement	Open Bidding	Tripple Star Glory	4,567,500	84	71	75.0	Satisfactory
9.	Soro763/Supls/2017-2018/00015	Supply Of Stone Aggregates	Open Bidding	Inofit Investments Limited	3,120,000	85	57	64.7	Satisfactory

No	Procurement Reference no	Subject of procurement	Method of procurement	Provider	Contract Value UGX	Process compliance score %	Performance indicator score %	Overall weighted score %	Rating
10.	Soro763/Supls/2017-2018/00015	Supply Of Concrete Culverts	Open Bidding	Sanqua Engineering Limited	3,480,000	86	67	72.7	Satisfactory
11.	Soro 763/Usmid/Wrks/2017-2018/00039	In Frastructure Construction Completion Of Road Works On Alanyu Rd, Cemetary Rd, Central Avenue, Liverpool Rd, And Serere Rd Located In Soroti Municipality	Open Bidding	Rocktrust Constructors (U) Limited	7,978,369,207	81	67	70.6	Satisfactory
12.	Soro763/Usid/Srvcs/2017-2018/00040	Consultancy Supervision Services On Alanyu Rd, Cemetary Rd, Central Avenue, Liverpool Rd, And Serere Rd Located In Soroti Municipality	Open Bidding	Infrastructure Development And Management Limited	248,272,000	70	83	79.2	Satisfactory
13.	Soro763/Srvcs/2017-2018/00040	Repairs And Installation Of Street Lights	Selective Bidding	Osma General Enterprises	19,514,460	77	86	83.2	Satisfactory
14.	Soro763/Wrks/2017-2018/00041	Repairs and installation of Gates at Nakatunya Market	Selective Bidding	Inofit Investments Limited	6,552,735	76	79	77.8	Satisfactory
15.	Soro763/Wrks/2017-2018/00043	Fencing of Eastern Division Community Hall and Construction Of Askis Office	Selective Bidding	Inofit Investments Limited	26,567,750	77	86	83.3	Satisfactory
16.	Soro763/Srvcs/2017-2018/000	Supply Of Construction Sand	Open Bidding	Tripple Star Glory	5,000,000	88	80	82.4	Satisfactory

No	Procurement Reference no	Subject of procurement	Method of procurement	Provider	Contract Value UGX	Process compliance score %	Performance indicator score %	Overall weighted score %	Rating
17.	Soro763/Wrks/2017-2018/00050	Low cost sealing on Opiya Rd 0.383Km, Oumo Rd 0.208Km and Mosque Rd 0.231Km-Eastern Division	Open Bidding	M/s Pehan Construction Limited	527,066,028	83	57	64.4	Satisfactory
18.	Soro763/Wrks/2017-2018/00044	Construction of market shade at Moruapesur and Agip Market	Selective Bidding	Aformar Consultancy & External Auditors Ltd	15,986,639	76	93	88.4	Satisfactory
19.	Soro763/Wrks/2017-2018/00056	Construction of a 5 Stance Latrine in Akisim Primary School	Selective Bidding	Ominya Enterprises	19,800,000	88	71	76.0	Satisfactory
20.	Soro/763/Wrks/2017-2018/00058	Reconstruction of four classroom block at Hilders Primary School	Open Bidding	Sharona Uganda Limited	141,331,863	83	83	83.2	Satisfactory
21.	Soro763/Srvcs/2017-2018/00033	Revenue collection loading and offloading	Open Bidding	Amorata 2010 General Services Ltd	192,000,000	60	50	55	Unsatisfactory
22.	Soro763/Dispo/Spls/2017-2018/000004	Pick van Reg:LG0116-44	Public Bidding	Balinda Robert	4,680,000	-	-	85	Satisfactory
23.	Soro763/Dispo/Spls/2017-2018/00005	Old Jiefang truck Reg: LG0002-45	Public Bidding	Mukose James	5,000,000	-	-	85	Satisfactory

ANNEX 2: Key Performance rating

No	Performance Score (%)	Performance Rating	Compliance rating by population	Compliance rating by amount (UGX)
1	90-100	Highly Satisfactory	3	9,125,708,182
2	60-89	Satisfactory	17	84,560,000
3	30-59	Unsatisfactory	1	192,000,000
4	0-29	Highly Unsatisfactory	0	

ANNEX 3: List of staff in the Procurement and Disposal Unit

No	Name	Position	Academic and professional qualifications	Level of experience	Date of appointment
1	Etyau Richard	Senior Procurement Officer	-Post Graduate Diploma in logistics -Bachelor of Procurement & logistics Management -Diploma in Stores & Supplies Management -Certificate in law -CIPS (V) -Master's in Business Administration	10years	1 st August 2008
2	Alayo Serida	Procurement Officer	-Bachelor of Procurement & Logistics Management - Certificate in Computer Studies.	2 years	20 th May 2016




ANNEX 4: List of Contracts Committee members

No	Name	Job Title	Date of Appointment	Committee Position
1	Ms. Asekenye Damali	Principal Community Development Officer	2 nd November, 2018	Chairperson
2	Ms. Akwap Esther	Education Officer	1 st March, 2018	Member
3	Ms. Dekura Caroline Egimu	Community Development Officer	21 st March, 2016	Member
4	Dr. Odokorach Isaiah	Veterinary Officer	21 st March, 2016	Member
5	Mr. Iteba Andrew	Economic Planner	15 th February, 2016	Member

ANNEX 5: List of User Department

No	User Department	Head
1	Administration	Mr. Okaja Emmenuel
2	Finance	Mr. Oriokot Abraham
3	Works	Eng. Bigabwa John
4	Education	Mr.Emokor Patty
5	Health	Dr.Adakun Moses
6	Community Based Services	Ms.Asekenye Damali
7	Production	Dr.Odokorach Isaiah
8	Natural Resources	Mr.Engulu Eric
9	Eastern Division	Mr.Omaido Abraham
10	Northern Division	Ms.Akello Regina
11	Western Division	Mr.Ochengel Badiru

ANNEX 6: Physical Verification

1	<p>Infrastructure construction completion of Road works on Alanyu Rd, Cemetary Rd, Central Avenue, Liverpool Rd, and Serere Rd Located In Soroti Municipality</p>
	<p>Works ongoing</p>
2	<p>Reconstruction of four classroom block at Hilders Primary School</p>
	
<p>1</p>	<p><i>Phased construction works executed as per the contract.</i></p>
3	<p>Construction of market shade at Moruapesur and Agip Market</p>



Works complete

4 **construction of a 5 Stance Latrine in Akisim Primary School by M/S Ominya Enterprises Ltd worth UGX 19,800,000.**



Works were complete and in good condition by the time of verification and were awaiting hand over

Low cost sealing on Opiya Rd 0.383Km, Oumo Rd 0.208Km and Mosque Rd by M/S Pehan construction Ltd.





Works were complete and in good condition by the time of physical verification