



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

PROCUREMENT AND DISPOSAL AUDIT REPORT

SOROTI UNIVERSITY

FINANCIAL YEAR 2017/2018

JUNE 2019

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Acronyms

Ag.	Acting
AO	Accounting Officer
Assoc.	Associate
BEB	Best Evaluated Bidder
CIPS	Chattered Institute of Purchasing and Supply
Dept.	Department
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
Prof.	Professor
SUN	Soroti University
US	University Secretary
VAT	Value Added Tax

EXECUTIVE SUMMARY

Introduction

The Public Procurement and Disposal of Public Assets Authority carried out the procurement and disposal audit of Soroti University. The audit covered twenty three (23) 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 PPDA Regulations, 2014.

From the findings of the procurement audit exercise, the summary performance of your Entity revealed that the average compliance score was **66.6%**, the average performance score was **54.5%** and the overall weighted average performance of **59.3%** which was **unsatisfactory** 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	66.6	0.4	26.6
2.	Average Performance Indicator Score	54.5	0.6	32.7
	Entity's Procurement Performance Score			59.3

The following key exceptions were noted:

1. Signing contracts above budgeted amounts in five (5) procurements worth UGX 1,196,231,881 contrary to Section 58(4) of the PPDA Act 2003 which may lead to accumulation of domestic arrears and failure to implement other planned projects.
2. Delay to confirm availability of funding in two (2) procurements worth UGX.223,394,878 contrary to Section 26(f) of the PPDA Act 2003 which affects service delivery and hence achievement of the Entity objectives for the Financial Year.
3. Confirmation of availability of funding without delegated authority in two (2) procurements worth UGX 293,800,250 contrary to Regulation 21 of the PPDA (Procuring and Disposing Entities') Regulations, 2014 which may cause budget overruns.
4. Irregular advance payments above 30% to bidders in three (3) procurements worth UGX 547,740,510 contrary to Regulation 44 (3) of the PPDA (Contracts) Regulations, 2014 which puts the Entity at risk in case of non-performance by the provider.
5. Signing a contract after expiry of bid validity period in the procurement for supply of textbooks worth UGX 99,193,250 contrary to Regulation 52(5) of the PPDA (Rules and methods for procurement of supplies, works and Non consultancy services) Regulations, 2014 which rendered the contract null and void because by the time of contract signature the bid was invalid.
6. Conducting six (6) procurements not on the plan worth UGX 655,578,960 contrary to Section 58(4) of the PPDA Act, 2003 which may lead to failure to implement other procurements since funds meant for other projects end up being utilised for such procurements.

7. Delay by the Contracts Committee to sign minutes in three (3) procurements worth UGX 1,005,640,879 contrary to Section 28 of the PPDA Act 2003 without which their decisions contained in the unsigned minutes cannot be confirmed as a true record.
8. Failure to submit monthly procurement and disposal reports to the Authority contrary to Regulation 20(1) of the PPDA Regulations, 2014 which hindered the Authority from monitoring the procurement process in the Entity and providing oversight support.
9. Unjustified use of the direct procurement method under emergency situations in four (4) procurements worth UGX 1,014,646,993 contrary to Regulation 8(5) of the PPDA (Rules and methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2014 which affects competition in public procurement.
10. Failure to sign framework contracts for all repeatedly procured items contrary to Section 58(2)(b) of the PPDA Act, 2003 which may affect efficient delivery of items at the time they are needed.
11. Irregularities during issuance, receipt and opening of bids in eight (8) procurements worth UGX 740,933,548 contrary to Section 31(o) of the PPDA Act, 2003 which affects the audit trail since there are no documents for review and verification.
12. Participation in the evaluation process without Contracts Committee approval in the procurement for supply and installation of lifts worth UGX 263,006,488 contrary to Section 37(2) of the PPDA Act, 2003 which contravenes the principle of transparency in the process.
13. Irregularities at bid evaluation in eleven (11) procurements worth UGX 1,025,701,432 in which the determination of the BEB was not based on the contents of the bids evaluated contrary to Section 45 of the PPDA Act, 2003 which may lead to unfair award of contracts and thus failure to achieve value for money.
14. Delay to initiate two (2) procurements worth UGX 954,827,511 contrary to Section 34 of the PPDA Act, 2003 which leads to overall delay in the procurement process and thus delayed service delivery.
15. Failure to submit contract management records to the Procurement and Disposal Unit in five (5) procurements worth UGX 767,276,466 contrary to Section 34 (I)(J) of the PPDA Act, 2003 which affected the audit trail since the audit team could not establish whether the contracts had been completed and payments made as required in the contract.
16. Execution of contracts outside contractual periods in two (2) procurements worth UGX 182,993,226 which denies services to intended beneficiaries.
17. Delayed payment of providers in two procurements worth UGX 208,987,000 contrary to Section 34(f) of the PPDA Act, 2003 which encourages bidders to escalate their prices in order to hedge against risk of delayed payment and increases Government expenditure on procurement.

Key Recommendations

The Entity should implement the recommendations contained in this audit report to increase the Entity's performance process from the current 59.3% to 100% in the next audit.

1. The Accounting Officer should ensure that proper market price assessment is done for all procurements at planning and where need arises, a review of the plan should be done in accordance with Section 58(4) of the PPDA Act 2003.
2. The Accounting Officer should ensure that confirmation of availability of funding is done on time in accordance with Section 26(f) of the PPDA Act 2003 to ensure efficiency.

3. The Accounting Officer should ensure that in case authority is delegated to an Officer, the delegation of Authority is done in accordance with Regulation 21 of the PPDA (Procuring and Disposing Entities') Regulations, 2014.
4. The Accounting Officer should ensure that advance payments made to bidders do not exceed 30% of the contract price and appropriate provisions should be made in the solicitation documents in accordance with Regulation 44 (3) of the PPDA (Contracts) Regulations, 2014.
5. The Accounting Officer should ensure that contracts are signed within the bid validity period and where need arises, request the bidder to extend the bid validity period to complete the assignments in accordance with Regulation 52(5) of the PPDA (Rules and methods for procurement of supplies, works and Non consultancy services) Regulations, 2014.
6. The Accounting Officer should ensure that proper planning is done for all procurements and where need arises, a review of the plan should be done in accordance with Section 58(4) of the PPDA Act, 2003.
7. The Contracts Committee should ensure that minutes are signed on time in accordance with Section 28 of the PPDA Act, 2003 to ensure efficiency.
8. The Head, Procurement and Disposal Unit should ensure that monthly procurement and disposal reports are submitted to the Authority by the fifteenth day of the following month in accordance with Regulation 20(1) of the PPDA (PDE's) Regulations, 2014 and that the submitted reports are accompanied by the corresponding Contracts Committee minutes of approval.
9. The Head, Procurement and Disposal Unit should ensure that the direct procurement method is only used with justification as per the requirements of Regulation 8(5) of the PPDA (Rules and methods for Procurement of Supplies, Works and Non consultancy Services) Regulations, 2014.
10. The Head, Procurement and Disposal Unit should use framework contracts wherever appropriate to provide an efficient, cost effective and flexible means to procure supplies that are required continuously or repeatedly over a set period of time in accordance with Section 58(2)(b) of the PPDA Act, 2003.
11. The Head, Procurement and Disposal Unit should ensure that a complete procurement action file is maintained and archived with all records of the procurement and disposal process in accordance with Section 31(o) of the PPDA Act, 2003.
12. Chairpersons Evaluation Committees should ensure that only members appointed by the Contracts Committee participate in the Evaluation process in accordance with Section 37(2) of the PPDA Act, 2003.
13. Evaluation Committees should ensure that they adhere to the principles of fairness, accountability and transparency in the evaluation process in accordance with Section 45 of the PPDA Act, 2003
14. Heads of User Departments should ensure that procurements are commenced in time in accordance with Section 34 of the PPDA Act 2003.
15. The Accounting Officer should task all Heads of User Departments to submit copies of contract management records to the Procurement and Disposal Unit in accordance with Regulation 44 (3) of the PPDA (Contracts) Regulations, 2014.
16. Contract supervisors should ensure proper contract management and observe the terms and conditions of the signed contract in accordance with Section 34 (g) of the PPDA Act, 2003.
17. User Departments should ensure that providers are paid in time as per the terms stipulated in the signed contract in accordance with Section 34(f) of the PPDA Act, 2003.

Table 2: Performance rating

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

Recommended Action plan

Soroti University should implement the recommended action plan on pages **39 to 41**

CHAPTER 1: INTRODUCTION

1.1. Background

The Public Procurement and Disposal of Public Assets Authority conducted a procurement audit of your Entity that covered twenty three (23) sampled contracts under the Financial Year 2017/2018.

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 Soroti University procurement system and process with the provisions of the PPDA Act 2003 and Regulations 2014 and assess the level of procurement performance over the audit period.

The specific objectives of the audit of Soroti University were:

- a) To establish the level of compliance of the internal procurement systems with the provisions of the PPDA Act, Regulations, and Guidelines and the adequacy for effective procurements and disposals.
- b) 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.
- c) To assess the level of compliance of the asset disposal contracts with the PPDA Act, Regulations, and Guidelines.
- d) 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.
- e) Based on the key findings on the procurement systems, processes, and performance, to offer an opinion on attainment of value for money and recommend measures to improve performance.

1.3. Scope of the Audit

The Public Procurement and Disposal of Public Assets Authority carried out the procurement and disposal audit of Soroti University from 18th to 27th February 2019.

The Entity had an overall procurement budget of UGX. 6,810,351,000. However, UGX 4,000,000,000 was a payment for completion of Multipurpose Block, Teaching block and Laboratory from the Ministry of Education and Sports. Therefore, the Entity's procurement plan totaled to UGX 2,810,351,000.

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 audit covered a representative sample of twenty three (23) procurement transactions that had been carried out during the Financial

Year 2017/18. 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 population and Sample

Procurement Method	Population Value (UGX)	Sample Value (UGX)	% by value	Population No.	sample No	% by No.
Open Domestic Bidding	887,410,815	887,410,815	100	2	2	100
Request for proposal	597,771,036	588,526,316	98	11	5	45
Request for Quotation	723,571,832	572,683,743	79	13	12	92
Restricted domestic bidding	837,251,749	837,251,749	100	2	2	100
Micro Procurements	174,457,560	12,890,000	7	92	2	2
Total	3,220,462,992	3,043,605,580	94.5	120	23	19

1.4. Methodology

The audit questions and criteria were derived from the Public Procurement and Disposal of Assets Act, 2003 and PPDA Regulations 2014. 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 18th February 2019. 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 is during the audit is shown in **Annex 2**.

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.

At the end of the field data collection, a debriefing meeting was held on 26thFebruary 2019 with the Entity's 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 **4thFebruary 2019** with a request to submit management response by **10th February 2019**. The Entity submitted responses on **12thApril 2019**. An exit meeting was held on **16thMay, 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

The compliance score for the Accounting Officer was **38%** which is **unsatisfactory** performance. The main areas of non-compliance were:

2.1.1 Signing contracts above budgeted amounts

In five (5) procurements worth UGX 1,196,231,881, the Entity signed contracts at prices higher than the planned amounts and there was no evidence of confirmation of availability of additional funding and market price assessment thus causing variances as shown in Table 4:

Table 4: Contacts signed above budgeted amounts

No	Subject of Procurement	Planned Amount (UGX)	Contract amount (UGX)	Variance (UGX)
1.	Supply of assorted library furniture	54,395,762	177,852,000	123,456,238
2.	Supply of essential medicines and supplies	18,398,513	28,865,608	10,467,095
3.	Supply of text books	80,500,000	99,193,250	18,693,250
4.	Provision of consultancy services for the design and implementation supervision of power distribution network	60,000,000	198,500,000	138,500,000
5.	Supply of educational medical equipment	190,000,000	691,821,023	501,821,023

Implication

This may lead to accumulation of domestic arrears and failure to implement for other planned projects.

Management Response

Management explained that arising from the expert and professional report by the Uganda Medical and Dental practitioners' Council, Uganda Nurses and Midwives Professional Council, Engineers registration and the National Council for Higher Education, the Management of Soroti University undertook emergency procurements to address the Critical gaps identified in the report to ensure opening of the University to students.

Recommendation

The Authority noted the Entity's response and recommends that the Accounting Officer should ensure that proper market price assessment is done for the procurements at planning and where need arises, a review of the plan should be done in accordance with Section 58(4) of the PPDA Act 2003.

2.1.2 Delay to confirm availability of funding

In the following two (2) procurements worth UGX.223,394,878, the Accounting Officer delayed to confirm availability of funding thus delaying initiation of the procurement:

Table 5: Procurements for which there was delayed confirmation of available funding

No.	Subject of Procurement	Date of Initiation Request	Accounting Officer approval date	Delay period
1.	Extension of university fence	22 nd August 2017	22 nd September 2017	1 month
2.	Provision of consultancy services for the design and implementation supervision of power distribution network	27 th September 2017	17 th January 2018	3 months

Implication

Delays in the procurement process affects service delivery and hence achievement of the Entity objectives for the Financial Year.

Management Response

Management explained that the cost centers from financial 2019/2020 shall ensure availability of funding prior to initiating any procurement to ensure efficiency and timely confirmation of funding.

Recommendation

The Authority noted the Entity's response and recommends that the Accounting Officer should ensure that confirmation of availability of funding is done on time in accordance with Section 26(f) of the PPDA Act 2003 to ensure efficiency.

2.1.3 Confirmation of availability of funding without delegated authority

In the procurement for supply of textbooks worth UGX 99,193,250, whereas confirmation of availability of funding was not done by the Accounting Officer, there was no evidence of delegation of authority to Mr. David Robert Wanda who confirmed availability of funding.

Implication

The procurement was not approved and so may cause budget overruns

Management Response

Soroti University resolved that, in the instance where the Accounting officer is not available, the delegated responsibility shall always be in writing.

Recommendation

The Authority noted the Entity's response and recommends that the Accounting Officer should ensure that in case authority is delegated to an Officer, the delegation of Authority is done in accordance with Regulation 21 of the PPDA (PDE's) Regulations, 2014.

2.1.4 Irregular advance payments above 30% to bidders

Regulation 44(3) of the PPDA (Contracts) Regulations, 2014, requires that a Procuring and Disposing Entity shall not make an advance payment exceeding thirty percent of the contract price. However, in the following three (3) procurements worth UGX 547,740,510, 100% advance payments were irregularly made to bidders without justification and providers furnishing the Entity with advance payment securities for the same. The procurements were:

Table 6; procurements for which advances were paid irregularly

No.	Subject of procurement	Advance payment made (UGX)	Exceptions noted
1.	Supply of IT equipment	145,430,726	<ul style="list-style-type: none">• Whereas the payment terms in the special conditions of contract stated 100% payment after delivery, inspection and acceptability of goods, the Entity paid 100% in advance before delivery of goods on 14/12/2017• The advance payment guarantee submitted by the bidder expired on 28/2/2018 yet actual delivery was on 05/03/18
2.	Supply of assorted Library Furniture	177,852,000	<ul style="list-style-type: none">• This was not provided for in the solicitation document• There was no security submitted for the advance payment
3.	Supply and installation of lifts	224,457,784	There was no advance payment guarantee contrary to GCC 17.1 that required the provider to furnish the Entity with a security before money is advanced.

Implication

This puts the Entity at risk in case of non-performance by the provider.

Management Response

The Entity promised to ensure that advance payments are within the provisions of the regulations and specific provisions on advance payment is made in the solicitation document

Recommendations

The Authority noted the Entity's response and recommends that the Accounting Officer should ensure that;

- Advance payments made to bidders do not exceed 30% of the contract price and appropriate provisions should be made in the solicitation documents.
- Where an advance payment is consistent with best practices, an advance payment security specified in Regulation 47 of the PPDA (PDEs) Regulations, 2014, shall be required and the requirement for a payment security shall be stated in the bidding documents and in the contract.

2.1.5 Signing a contract after expiry of bid validity period

In the procurement for supply of textbooks worth UGX 99,193,250, whereas the bid for the Best Evaluated Bidder, Gustro Ltd had expired on 24th September 2018, the contract was signed on 21st December 2018 and there was no request for extension of bid validity period to the provider.

Implication

Signing contracts after expiry of bid validity renders the contract null and void because by the time of contract signature the bid was invalid.

Management Response

Soroti University promised to ensure that all contracts are signed within the bid validity period.

Recommendation

The Authority noted the Entity's response and recommended that the Accounting Officer should ensure that contracts are signed within the bid validity period and where need arises, request the bidder to extend the bid validity period to complete the assignments.

2.1.6 Conducting six (6) procurements not on the plan

The Authority noted that six (6) procurements worth UGX 655,578,960 the Accounting Officer authorised / confirmed availability of funding and signed contracts for procurements not budgeted for by the Entity and not included in the procurement plan. These are detailed in table 7;

Table 7: Procurements not on plan

No.	Subject of Procurement	Provider	Contract Value (UGX)
1.	Extension of University fence	Sanqua Engineering Ltd	24,894,878
2.	Repair of motor vehicles	Bulls Power Motor Garage	7,450,000
3.	Supply of assorted IT equipment	Netsoft Engineering Ltd	145,430,726
4.	Supply & delivery of station wagon for the VC	Toyota Uganda Ltd	276,266,356
5.	Supply of Cadaver storage containers and dissecting tables	RAI Engineering Services Ltd	194,607,000
6.	Supply of advertising services- Supplement for University guide 2018	NewVision Printing and Publishing Company Ltd	6,930,000

Implication

Conducting procurements outside the plan can lead to failure to implement other procurements since funds meant for other projects end up being utilised for such procurements.

Management Response

- *The contract for the Extension of University fence was not signed.*
- *The repair of motor vehicle was an emergency due to Engine Knock and yet the operations had to continue. It was prudent for the entity to repair the Vehicle.*
- *Supply of assorted IT equipment was in line with the need to open the University in August 2018.*
- *The Supply & delivery of station wagon for the VC arose from the need to replace the VC's Pickup which was in a Dangerous Mechanical condition, management decided that instead of procuring two pickups which had been planned for, a befitting Station Wagon Vehicle.*
- *The Supply of Cadaver storage containers and dissecting tables was a Critical requirement arising from the expert and Professional report of NCHE*
- *The Supply of advertising services- Supplement for University guide 2018 was a Marketing and Public relations strategy to attract service providers, Staff and Students.*

Recommendation

The Authority noted the Entity's responses and recommends that the Accounting Officer should ensure that proper planning is done for the procurements and where need arises, a review of the plan should be done in accordance with Section 58(4) of the PPDA Act, 2003.

2.2 Contracts Committee

The compliance score for the Contracts Committee was **50%** which is **unsatisfactory**. The main areas of non-compliance were the following;

2.2.1 Delay by the Contracts Committee to sign minutes.

The audit reviewed the Contracts Committee minutes and noted delays by the Committee to sign minutes after their sittings. Delayed signing of minutes affected three (3) procurements worth UGX 1,005,640,879.

Table 8: Procurements for which Contracts Committee delayed to sign minutes

No.	Subject of procurement	Date of CC Meeting	Date of Signature by CC	Delay (Months)
1.	Provision of consultancy services for the design and installation supervision of lifts for multi-purpose block Worth UGX 37,553,500	20/12/2017	11/04/2018	3
2.	Supply and delivery of station wagon for VC worth UGX 276,266,356	4/10/2017	1/08/2018	9
3.	Supply of assorted medical equipment worth UGX 691,821,023	28/06/2018	1/08/2018	2

Implication

Without signed contracts committee minutes, their decisions contained in the unsigned minutes cannot be confirmed as a true record.

Management Response

Management appreciated the observation and explained that members of the Contracts are now authenticating all decisions made in previous meetings in all subsequent meetings

Recommendation

The Authority noted the Entity's response and recommends that the Contracts Committee should ensure that approvals are done on time in accordance with Section 28 of the PPDA Act 2003 to ensure efficiency.

2.2.2 Failure to quality assure bidding documents

The Contracts Committee failed to carry out its oversight role of quality assurance on bidding documents for the following procurements listed in table 9 below;

Table 9: Bid documents with anomalies

No.	Subject of procurement	Contract Value (UGX)	Anomalies noted
1.	Provision of Compound Cleaning & Maintenance Services for 12 months under	60,741,600	Bidding procedures required a bid validity of 14 th March, 2017 while the Administrative compliance criteria required bid validity up to August 31 st 2017.

No.	Subject of procurement	Contract Value (UGX)	Anomalies noted
	framework contract for FY 2017-2018		
2.	Supply and installation of lifts	263,006,488	GCC 17.1 in the contract stated that an advance payment would be required but GCC 16.1 in the solicitation document stated that the structure of payment would be 100% of the total contract value.
3.	Consultancy services for design and construction of water supply and sewerage management	150,000,000	The special conditions of contract in the solicitation document was not filled in.
4.	Supply of cadaver storage containers	194,607,000	There were no specifications in the bid document

Implication

Inadequate bid documents may lead to procurement of works, supplies and services that do not meet end user requirements and makes comparison of bids during evaluation difficult.

Management Response

The Contracts Committee took note of the finding and explained that the SUN Contracts Committee shall be trained to ensure the quality of bidding document and close scrutiny of all stages of approval at different stages of approval

Recommendation

The Authority noted the Entity's response and recommends that Contracts Committee should ensure that thorough scrutiny of the submissions is carried out before approval at different stages of the procurement process and completeness of the bidding document in accordance with Regulation 12 of the PPDA (PDEs) Regulations, 2014.

2.3 Procurement and Disposal Unit

The compliance score for the Procurement and Disposal Unit was **44%** which is **unsatisfactory**. The main non-compliance areas were;

2.3.1 Failure to submit monthly procurement and disposal reports to the Authority.

Regulation 20(1) of the PPDA (PDE's) Regulations, 2014 requires that a Procuring and Disposing Entity shall for each month, submit to the Authority, by the fifteenth day of the following month, a report on the procurement and disposal activities under taken by the procuring and disposing entity in the month. However, for the whole of Financial Year 2017/2018, the Entity did not submit any monthly reports to the Authority.

Implication

The Authority is unable to monitor the procurement process in the Entity and provide oversight support.

Management Response

Soroti University PDU pledged ensure timely submission of all statutory reports to PPDA in line with regulations 2014 20(1)

Recommendations

- The Head, Procurement and Disposal Unit should ensure that monthly procurement and disposal reports are submitted to the Authority by the fifteenth day of the following month in accordance with Regulation 20(1) of the PPDA (PDE's) Regulations, 2014.
- The Head, Procurement and Disposal Unit should ensure that the submitted reports are accompanied by the corresponding Contracts Committee minutes of approval.

2.3.2 Invitation of non-prequalified bidders

In the following three (3) procurements worth UGX 218,191,600, the Entity shortlisted non-prequalified providers yet it had its own list of prequalified providers for the different categories contrary to regulation 43 (3) of the PPDA regulations which states that “for the purposes of developing a shortlist, a Procuring and Disposing Entity shall use its list of prequalified providers. These are detailed in Table 10.

Table 10: Procurements for which non prequalified bidders were invited

No.	Subject of procurement	Contract Value (UGX)	Non prequalified bidders invited
1.	Provision of Compound Cleaning & Maintenance Services for 12 months under framework contract for one FY 2017-2018	60,741,600 (5,061,800 per month)	Akodai James Enterprises (BEB)
2.	Consultancy services for design and construction of water supply and sewerage management	150,000,000	Ecosan Club Consulting Ltd, Rotswana Engineering Ltd and Turnkey Consulting Ltd
3.	Repair of motor vehicles	7,450,000	Soroti Garage, Bulls power Motor and Garage (U) Ltd

Implication

This contravenes the principle of transparency and fairness to the prequalified bidders and may demotivate the prequalified bidders from future participation in the procurement process.

Management Response

For No 2 the selected firms had experience and expertise in designing liquid and solid waste management system in the region and beyond

Recommendation

The Authority noted the Entity's response and maintains that the Head, Procurement and Disposal Unit should ensure that when developing a shortlist for procurement requirements, the list of providers prequalified by the Procuring and Disposing Entity is used and all bidders given an equal opportunity to compete in accordance with Regulation 43(3) (4) of the PPDA (Rules and methods for procurement of supplies, works and Non consultancy services) Regulations, 2014.

2.3.3 Inadequate bidding period given to bidders

In the following three (3) procurements worth UGX 190,602,000, bidders were not given enough bidding period to prepare and submit their bids contrary to Regulation 46 of the PPDA (Rules and methods for procurement of supplies, works and Non consultancy services) Regulations, 2014. These are detailed in table 11 below;

Table 11: Procurements for which bidding period was inadequate

No.	Subject of procurement	Date of bid Invitation	Bid closing date	Days given (Working days)
1.	Supply Assorted Library Furniture worth UGX 177,852,000	25 th May 2018	30 th May 2018	3
2.	Supply of Stationery worth UGX 5,440,000	21 st May 2018	22 nd May 2018	1
3.	Supply of tonner cartridges worth UGX 7,310,000	21 st May 2018	22 nd May 2018	1

Implication

Inadequate bidding periods may hinder bidders from preparing quality bidding documents which may affect their responsiveness during evaluation.

Management Response

Management explained that the National Council for Higher Education was scheduled to undertake an assessment of the facilities within the University for accreditation to run academic programs hence the use of Emergency procurement. The University was guided by PPDA (Methods of Procurement) Regulation 8 (9)

Recommendation

The Authority noted the Entity's response and recommends that the Head, Procurement and Disposal Unit should ensure that the Entity adheres to the minimum bidding periods for each procurement method in accordance with Regulation 46 of the PPDA (Rules and methods for procurement of supplies, works and Non consultancy services) Regulations, 2014.

2.3.4 Unjustified use of direct procurement under emergency situations

In four (4) procurements worth UGX 1,014,646,993, the Entity unjustifiably used direct procurement under emergency situations and shortened the bidding period for procurement of these items. These are detailed in table 12 below;

Table 12: Procurements where direct procurement was used unjustifiably

No.	Subject of procurement	Contract Value (UGX)	Provider
1.	Supply of educational medical equipment	691,821,023	Palin Corporation
2.	Supply of cadaver storage containers	194,607,000	RAI Engineering Services
3.	Supply of assorted laboratory chemicals, reagents and equipment	101,031,493	Joint Medical Stores
4.	Supply of assortment of medical supplies for the nursing skills Laboratory	27,187,477	Joint Medical Stores

Implication

Unjustified use of direct procurement affects competition in public procurement and the Entity is likely to procure at exaggerated prices since there is no competition.

Management Response

Management explained that arising from the expert and professional report by the Uganda Medical and Dental practitioners' Council, Uganda Nurses and Midwives Professional Council, Engineers registration and the National Council for Higher Education, the

Management of Soroti University undertook emergency procurements to address the Critical gaps identified in the report to ensure opening of the University to students

Recommendation

The Head, Procurement and Disposal Unit should ensure that direct procurement is only used with justification as per the requirements of Regulation 8(5) of the PPDA (Rules and methods for procurement of supplies, works and Non consultancy services) Regulations, 2014.

2.3.5 Use of a wrong procurement method

In the procurement for supply of meals during interviews worth UGX 6,720,000 the Entity procured items as Micro procurements and yet, the total estimated value of the supplies was above the UGX 5,000,000 threshold for procurement of supplies using the micro procurement method.

Implication

Use of a wrong procurement method hinders competition and achievement of value for money.

Management Response

Head PDU pledged to ensure compliance and use of correct procurement methods.

Recommendation

The Authority noted the Entity's response and recommends that the Head, Procurement and Disposal Unit should ensure compliance to procurement procedures when conducting procurement activities.

2.3.6 Low bidder participation

The audit noted that the Entity did not obtain at least three (3) bids under request for quotations in eight (8) procurements worth UGX 599,612,178 contrary to Section 5 (2) of the fourth schedule to the PPDA Act, 2003 as listed in Table 13.

Table 13: Low bidder participation

No.	Subject of procurement	Amount (UGX)	No. of invited bidders	No. of bids received
1.	Provision of Compound Cleaning & Maintenance Services for 12 months	60,741,600	4	2
2.	Supply Assorted Library Furniture	177,852,000	3	2
3.	Supply of assorted office furniture for administrative staff	35,500,00	6	2
4.	Supply of assorted medical supplies for nursing skills laboratory	27,181,476	2	2
5.	Supply of assorted medical, laboratories reagents & equipment	101,031,494	3	1
6.	Supply of stationery	5,440,000	3	2
7.	Supply of essential medicines and supplies	28,865,608	3	1
8.	provision of consultancy services for the design and implementation supervision of power distribution network	198,500,000	4	2

Implication

Low bidder response is an indication that bidders do not receive the invitations to bid as there is no evidence of receipt of the invitation by bidders.

Management Response

Management explained that the low bidder participation is beyond the control of the entity

Recommendation

The Authority noted the Entity's response and recommends that the Accounting Officer should investigate the reasons behind the low bidder response and also institute measures to attract a higher number of bidders.

2.3.7 Failure to sign framework contracts for repeatedly procured items

Section 58(2)(b) of the PPDA Act, 2003 requires Entities to make use of framework contracts wherever appropriate to provide an efficient, cost effective and flexible means to procure supplies that are required continuously or repeatedly over a set period of time. The Authority noted that there were repeatedly procured requirements as micro procurements which could have been sourced using framework contracts.

Implication

Items may not be delivered efficiently at the time they are needed which may delay the works.

Management response

The PDE pledged to use framework contracts in 2019/2020 for routinely required items.

Recommendation

The Authority noted the Entity's response and recommends that the Head, Procurement and Disposal Unit should use framework contracts wherever appropriate to provide an efficient, cost effective and flexible means to procure supplies that are required continuously or repeatedly over a set period of time

2.3.8 Irregularities during issuance, receipt and opening of bids

The Audit noted that in eight (8) procurements worth UGX 740,933,548, there were irregularities during the issuance, receipt and opening as indicated in table 14 below:

Table 14: Irregularities at issue, receipt and bid opening

No	Subject of procurement	Contract Value (UGX)	Observation
1.	Supply Assorted Library Furniture by FootSteps furniture Ltd	177,852,000	The Entity did not maintain a record of issue of bids, record of receipt of bids, record of bid opening
2.	Supply of assorted medical supplies for nursing skills laboratory	27,187,447	<ul style="list-style-type: none">• There was no record of issuance of solicitation documents.• No member of Contracts Committee or User Department witnessed bid opening
3.	Supply of assorted medical, laboratories reagents & equipment	101,031,493	No member of Contracts Committee or User Department witnessed bid opening

No	Subject of procurement	Contract Value (UGX)	Observation
4.	Supply of Stationery	5,440,000	<ul style="list-style-type: none"> The Entity did not issue a solicitation document, did not maintain a record of issue of bidding document No member of Contracts Committee or User Department witnessed bid opening
5.	Supply of Essential Medicines and supplies	28,865,608	The Entity did not issue a solicitation document
6.	Repair of motor vehicles	7,450,000	The Entity did not issue solicitation document, maintain record of issue of bid documents, record of receipt of bids and record of bid opening
7.	Supply of cadaver storage containers	194,607,000	No member of Contracts Committee or User Department witnessed bid opening
8.	Provision of consultancy services for the design and implementation supervision of power distribution network	198,500,000	The Entity received a late bid from M & E Ltd. Whereas bid closing was on 9 th March 2018, M & E Ltd's bid was received on 15 th March 2018 after bid closing.

Implication

This affects the audit trail since there are no documents for review and verification.

Management response

1. *The PDU is currently using a combination of both electronic and hard copy during issuance of bids.*
2. *For 2,3 & 5, Joint Medical Stores has an online order system and there is no way the Contracts Committee could witness Bid issue, receipt and opening.*
3. *Repair of motor vehicles was in line with PPDA regulations.*
4. *The CC takes note of the anomaly in the Supply of cadaver storage containers.*
5. *In the Provision of consultancy services for the design and implementation supervision of power distribution network, the entity received the Bid on the closing date at 08:30 AM (See attached).*

Recommendation

The Authority noted the Entity's response, however, there was no evidence attached and maintains that the Head Procurement and Disposal Unit should ensure that a complete procurement action file is maintained and archived with all records of the procurement and disposal process in accordance with Section 31(o) of the PPDA Act, 2003.

2.3.9 Failure to issue Notice of Best Evaluated Bidder to bidders

In the following three (3) procurements worth UGX 517,889,726, there was no evidence that the Entity issued a Notice of Best Evaluated Bidder after the decision of the Contracts Committee to award the contract. These procurements are detailed in table 15 below;

Table 15: Procurements for which there was no NOBEB issued to bidders

No.	Subject of procurement	Amount (UGX)	Provider
1.	Supply Assorted Library Furniture	177,852,000	Foot Steps Furniture Ltd
2.	Supply of IT equipment	145,430,726	Net Soft Consulting Services Ltd

No.	Subject of procurement	Amount (UGX)	Provider
3.	Supply of cadaver storage containers	194,607,000	RAI Engineering Services Ltd

Implication

Failure to issue a Notice of Best Evaluated Bidder contravenes the principle of transparency and fairness to bidders and may result into litigation issues.

Management response

Management explained that PDU was guided by Regulation 4 (6c) of the PPDA (Contracts) Regulations, 2014 where there is no need for Notice of Best Evaluated Bidder

Recommendation

The Authority noted the Entity's response and recommends that the Head, Procurement and Disposal Unit should, within five working days after the decision of the contracts committee to award a contract;

- Deliver a copy of the notice of best evaluated bidder to all bidders who participated in the bidding process;
- Display a notice of best evaluated bidder on the notice board of the procuring and disposing entity in accordance with Regulation 4 of the PPDA (Contracts) Regulations, 2014.

2.4 Evaluation Committees

The compliance score for the Evaluation Committees was **50%** which is **unsatisfactory**. The main areas of non-compliance were;

2.4.1 Participation in the Evaluation process without Contracts Committee approval

In the procurement for supply and installation of lifts worth UGX 263,006,488, the Contracts Committee approved an Evaluation Committee comprising of Ronald Edongu, Nelson Mukwaya and Omeke David, however the audit noted that Gilbert Otim Denis participated in the Evaluation process without Contracts Committee approval. There was no justification provided to confirm his participation.

Implication

Participation in the evaluation process without Contracts Committee approval contravenes the principle of transparency in the process.

Management Response

SUN noted the finding and pledged to ensure that only members approved by Contracts Committee attend evaluation committee meetings.

Recommendation

The Authority noted the Entity's response and recommends that the Chairpersons Evaluation Committees should ensure that only members appointed by the Contracts Committee participate in the Evaluation process.

2.4.2 Failure to participate in the evaluation process without justification

In the procurement for supply of textbooks worth UGX 99,193,250, Lynn Tar Janet Gutu did not participate in evaluation process without formal communication and yet she had been approved by the Contracts Committee.

Implication

This may limit achievement of value for money since committee members are appointed based on expertise, value and complexity of the procurement so contracts may be awarded to non-compliant bidders.

Management Response

The Entity explained that Ms. Janet Lynn TarrGutu fell ill and communicated her inability to participate in the Evaluation Committee meeting

Recommendation

The Authority noted the Entity's response, however, there was no evidence to this effect and therefore recommends that the Evaluation Committees should ensure that meetings of an evaluation committee are not held unless all members of the evaluation committee are present or a formal communication that one of the members will not be available is made so that a replacement in accordance with regulation 5(3)(4)(5) of the PPDA(Evaluation) Regulations, 2014.

2.4.3 Irregularities at evaluation

In eleven (11) procurements worth UGX 1,025,701,432, there were several irregularities noted in the evaluation process as detailed in Table 16 below;

Table 16: Irregularities at evaluation

No	Subject of procurement	Contract value (UGX)	Best Evaluated Bidder	Observations	Management Response
1.	Provision of Compound Cleaning & Maintenance Services for 12 months under framework contract FY 2017-2018	60,741,600	Akodai James Enterprises	<ul style="list-style-type: none">• The B.E.B did not submit the Powers of Attorney, evidence of experience for the past two years in two similar for two similar customers• There Evaluation Criteria did not indicate how the criteria for having a minimum of 50% of labor components to be women from the locality would be met• Ocean one Ltd.'s bid was found complaint yet they indicated a bid validity of	<ul style="list-style-type: none">• Power of Attorney was submitted.• Noted.• Noted.

No	Subject of procurement	Contract value (UGX)	Best Evaluated Bidder	Observations	Management Response
				<p>25th July 2017 instead of 31st August 2017</p> <ul style="list-style-type: none"> • Ocean one Ltd.'s did not submit recommendation letters as required in the solicitation document 	<ul style="list-style-type: none"> • Noted.
2.	Provision of consultancy services for the design and installation supervision of lifts for multi-purpose block	37,553,500	Emsult Engineers Ltd	<ul style="list-style-type: none"> • All bidders did not show proof of at least three similar and/or comparable projects successfully complete or on going with at least two references and were passed. • The B.E.B did not include bid validity period within their bid and was evaluated compliant • Gem Engineering Ltd did not have a recommendation letters as required but was found complaint and also did not submit evidence of fulfilment of social security obligations 	<ul style="list-style-type: none"> • All Bidders provided proof of experience (See attached). • Noted. • Noted.
3.	Supply of assorted office furniture for administrative staff	35,500,500	Nina Interiors Ltd	Wos Investments did not include a bid securing declaration as required but was found compliant with the requirements of the solicitation document.	<ul style="list-style-type: none"> • Noted.

No	Subject of procurement	Contract value (UGX)	Best Evaluated Bidder	Observations	Management Response
4.	Supply and installation of lifts	263,006,488	Eagle Elevators Ltd	As per the evaluation criteria, post qualification was a requirement to assess the experience and financial capacity of the bidders but there was no evidence that it was conducted.	<ul style="list-style-type: none"> Noted.
5.	Extension of University Fence	24,894,878	Sanqua Engineering Ltd	<ul style="list-style-type: none"> At evaluation the bidders were evaluated against criteria of providing evidence of equipment like hoes and spades but this criterion had not been stated in the solicitation document. Whereas the procurement was cancelled after evaluation stage, there were no formal cancellation procedures undertaken by the Entity. 	<ul style="list-style-type: none"> Procurement was cancelled. Noted.
6.	Consultancy services for design and implementation of ICT and security system	141,731,216	I-way Africa Uganda Ltd	During evaluation of expression of interest, Rafah Communication (U) Ltd was rated compliant on submitting copies of Certificate of incorporation, trading license and Powers of Attorney but the same provider was rated uncompliant on	Noted.

No	Subject of procurement	Contract value (UGX)	Best Evaluated Bidder	Observations	Management Response
				the same criteria at preliminary evaluation during proposal evaluation.	
7.	Supply of textbooks	99,193,250	Gustro Limited	<ul style="list-style-type: none"> The BEB, Gustro (U) Ltd provided a delivery period of 30 days instead of the required 15 working days but was evaluated compliant. The BEB Gustro(U) Ltd was rated compliant at technical evaluation despite the bid not providing the number of text books namely: The executive guide to information technology, Exploring tomorrow's technology, IT principles, practices and opportunities, internet and computer ethics for kids, hardware maintenance and repair, Core Java volume 1, theory and problems in basic electrical engineering. 	<ul style="list-style-type: none"> The need to reduce the delivery period arose from the need to satisfy the requirements of NCHE in preparation for their inspection visit. Noted.
8.	Consultancy services for design and construction of water supply and sewerage management	150,000,000	Ecosan Club Consulting Uganda Limited (ESC)	<ul style="list-style-type: none"> The BEB (Ecosan Club Consulting Uganda Limited) presented an invalid tax clearance certificate, the certificate had 	<ul style="list-style-type: none"> Noted.

No	Subject of procurement	Contract value (UGX)	Best Evaluated Bidder	Observations	Management Response
				<p>been addressed to Kitgum DLG instead of Soroti University.</p> <ul style="list-style-type: none"> Rostwa Engineering Ltd was eliminated on the basis of failure to provide valid Powers of Attorney which they had submitted as seen from their bid. 	<ul style="list-style-type: none"> Noted.
9.	Provision of consultancy services for the design and implementation supervision of power distribution network	198,500,000	Multi Consults Ltd	<ul style="list-style-type: none"> The BEB, Multi consults Ltd listed a number of previous assignments that were not backed up with completion certificates or recommendations but was unjustifiably scored a high mark of 19 out 20. The Evaluation committee did not have a member with technical Knowledge. The committee comprised of: Mr. Ronald Edongu-Senior Procurement Officer, Mr. Omeke David-Assistant Estates Officer and Mr. Charles Okello-Assistant Bursar. There was no representative with technical knowledge in electrical installations. 	<ul style="list-style-type: none"> Noted. Noted.

No	Subject of procurement	Contract value (UGX)	Best Evaluated Bidder	Observations	Management Response
10.	Repair of motor vehicles	7,450,000	Bulls Power Motor Garage(U) Ltd	Evaluation report in wrong format. There was no evidence of preliminary and detailed evaluation conducted	The entity used the PPDA standard format in evaluation (see attached).
11.	Supply of tonner	7,130,000	Firm Logistics	No preliminary and detailed technical evaluation criteria was applied	Noted.
12.	Supply of Cadaver storage containers	194,607,000	RAI Engineering Services Ltd	No evidence of technical evaluation conducted	PPDA Regulation 8, 9(e and f) were used.

Implication

Irregularities at evaluation lead to unfair award of contracts and thus failure to achieve value for money.

Management response

- *The University has planned to request the Authority to provide training to build capacity of key players in the procurement process.*
- *The Head PDU, shall ensure that, the Evaluation Committees adhere to principles of fairness, accountability and transparency in the evaluation process in accordance with Section 45 of the PPDA Act, 2003.*

Recommendations

- The Accounting Officer should request the Authority for training in order to build the capacity of the key players in the procurement process.
- The Head Procurement and Disposal Unit should ensure that Evaluation Committee members adhere to the principles of fairness, accountability and transparency in the evaluation process in accordance with Section 45 of the PPDA Act, 2003.

2.5 Procurement Plan Performance

The Entity had an overall procurement budget of UGX. 6,810,351,000. However, UGX 4,000,000,000 was a payment for completion of Multipurpose Block, Teaching block and Laboratory from Ministry of Education. Therefore, the Entity's procurement plan totaled to UGX 2,810,351,000 and has to date absorbed UGX 3,220,462,992 (114%) of the budget as per the monthly reports submitted to the Authority. This could be attributed to procuring outside the procurement plan.

Table 17: Analysis of procurement budget performance

Total procurement budget value inclusive VAT (UGX)	2,810,351,000
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Total procurement spend value inclusive VAT (UGX)	3,220,462,992
Procurement Plan Implementation Rate (%)	114
Procurement Plan Implementation Variance (UGX)	(410,111,992)

Implication

14% of the Entity's procurement spend was conducted outside the procurement plan.

Management Response

The PDE pledged to ensure quarterly review of the budget and procurement plan to ensure there is compliance with Section 58(4) of the PPDA Act 2003

Recommendation

The Accounting Officer and management should constantly review the budget and procurement plan to ensure that where new procurement requirements are identified, a review of the plan and budget should be done in accordance with accordance with Section 58(4) of the PPDA Act 2003

2.6 User Departments

The compliance score for the User Departments was **36%** which is **unsatisfactory**. The main areas of non-compliance were;

2.6.1 Delay to initiate procurements

The audit revealed that there was delayed initiation in two (2) procurements worth UGX 954,827,511. There was failure to follow timelines in the procurement plan by the Entity. These are detailed below.

Table 18: Procurements with delayed initiation

No	Procurement	Amount (UGX)	Planned date of initiation	Actual initiation date	Initiation start delay (Months)	time
1.	Supply and installation of lifts	263,006,488	14 th September 2017	12 th March 2018	6	
2.	Supply of assorted medical equipment	691,821,023	14 th September 2017	16 th May 2018	8	

Implication

This leads to overall delay in the procurement process resulting into delayed service delivery.

Management Response

Heads of Department will be trained to ensure the user departments initiate procurement request in tin time to avoid delays.

Recommendation

Heads of User Departments should ensure that procurements are commenced in time in accordance with Section 34 of the PPDA Act 2003

2.6.2 Failure to appoint contract managers

In the following procurements worth UGX 1,226,659,239, the Entity did not avail evidence of appointment of contract managers to ensure that contracts are implemented as per the contractual terms and conditions. These are detailed in table 19.

Table 19: Procurements for which contract managers were not appointed

No.	Subject of procurement	Contract value (UGX)	Best Evaluated Bidder
1.	Supply of assorted medical, laboratories reagents & equipment	691,821,023	Palin Corporation (U) Ltd
2.	Consultancy services for design and implementation of ICT and security system	141,731,216	iWay Africa (U) Ltd
3.	Provision of consultancy services for the design and implementation supervision of power distribution network	198,500,000	Multi Konsults Limited
4.	Supply of cadaver storage containers	194,607,000	Rural Agricultural Inputs Engineering Services

Implication

This leads to poor contract management and contracts may not be implemented in accordance with the agreed terms and conditions.

Management Response

The Contract Managers were nominated:

1. Associate Professor Fred Kirya for the supply of cadaver storage containers.
2. Lawrence Osuwat Obado for supply of assorted medical, laboratories reagents & equipment.
3. Oloya Tim Ivan for provision of consultancy services for the design and implementation supervision of power distribution network.
4. Justus Biryomumaisho for consultancy services for design and implementation of ICT and security system

Recommendation

The Authority noted the Entity's response; however, copies of appointments were not availed for verification. User Departments should therefore ensure that they nominate contract managers for appointment by the Accounting Officer for all procurements in accordance with Regulation 52 of the PPDA (Contracts) Regulations, 2014.

2.6.3 Failure to submit contract management records to Procurement and Disposal Unit

In the following five (5) procurements worth UGX 767,276,466 the audit noted that the User Department did not submit contract management records contrary to Section 34 (i) of PPDA Act, 2003: These were:

Table 20: Procurements with missing contract management records

No	Subject of procurement	Provider	Amount (UGX)	Records not submitted
1.	Consultancy services for design and implementation of ICT and security system	iWay Africa (U) Ltd	141,731,216	Contract management plan and Progress reports
2.	Supply of textbooks	Gustro Ltd	99,193,250	Contract implementation plan and delivery records
3.	Consultancy services for design and construction of water supply and sewerage management	Ecosan Club Consulting (U) Ltd	150,000,000	Contract implementation plan and deliverables such as reports
4.	Provision of consultancy services for the design and implementation supervision of power distribution network	Multi Consults Ltd	198,500,000	<ul style="list-style-type: none"> • Contract implementation plan • Deliverables such as reports • Payment records

Implication

This affects the audit trail since the audit team could not establish whether the contracts had been completed and payments made as required in the contract.

Management Response

The Head, PDU has impressed upon all contract management records to be submitted to it.

Recommendation

The Authority noted the Entity’s response and recommends that the Accounting Officer should task all Heads of User Departments submit copies of contract management records to the Procurement and Disposal Unit in accordance to Regulation 91 of the PPDA Regulations.

2.6.4 Execution of contracts outside contractual periods

In two (2) procurements worth UGX 182,993,226, there were delays to execute contracts as detailed in Table 21:

Table 21: Delay to execute contracts

No.	Subject of procurement	Contract value (UGX)	Contractual completion date	Actual completion date	Delay(up to time of audit)
1.	Provision of consultancy services for the design and installation supervision of lifts for multi-purpose block	37,553,500	17/12/2018	Still ongoing	2 months
2.	Supply of IT equipment	145,439,726	22/12/2017	05/03/2018	2 months

Implication

Delayed project completion denies services to intended beneficiaries.

Management Response

1. *The Contractor notified the entity of the Bad weather that affected shipping (See attached).*
2. *The planned delivery times were not realistic for the registered agents to cater for shipping*

Recommendation

The Authority noted the Entity's response, however, there are no attachments to this effect. Contract supervisors should therefore perform their function in regard to adhering to contractual timelines in accordance with Section 34 (g) of the PPDA Act, 2003.

2.6.5 Delayed payment of providers

In three procurements worth UGX 208,987,000, whereas the contracts stipulate that payments were to be made within 30 days after invoicing, payments were not effected as stipulated in the contract as detailed in table 22 below;

Table 22: Delayed payments

No.	Subject of procurement	Contract value (UGX)	Invoice date	Actual payment date	Delay
1.	Repair of motor vehicles	7,450,000	4/07/2018	11/01/2019	4 months
2.	Supply of cadaver storage containers	194,607,000	30/7/2018	Not yet paid	6 months
3.	Supply of advertising services- Supplement for University guide 2018	6,930,000	29/3/2018	14/5/2018	1.5 months

Implication

Failure to pay providers in time encourages bidders to escalate their prices in order to hedge against risk of delayed payment. This increases Government expenditure on procurement.

Management Response

The payments for the items was delayed by the Ministry of Finance, Planning and Economic Development in releasing the supplementary budget

Recommendation

The Authority noted the Entity's response and recommends that the Head, Procurement and Disposal Unit should ensure that providers are paid in time as per the terms stipulated in the contract.

CHAPTER 3: PROCUREMENT PERFORMANCE INDICATORS

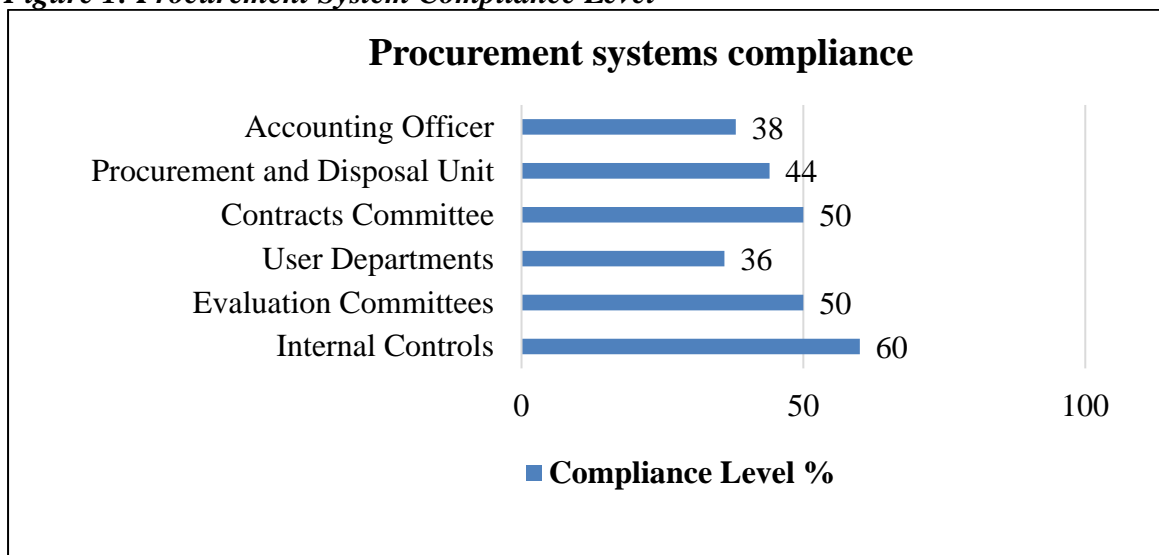
3.1 Compliance score

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 **46%**. Thus, the Entity's performance regarding procurement system was **unsatisfactory**.

Figure 1 shows that the Entity had lower compliance levels for User Departments, Accounting Officer, Procurement and Disposal Unit, Contracts Committee and Evaluation Committees and relatively higher compliance levels for Internal Controls.

Figure 1: Procurement System Compliance Level



Recommendation

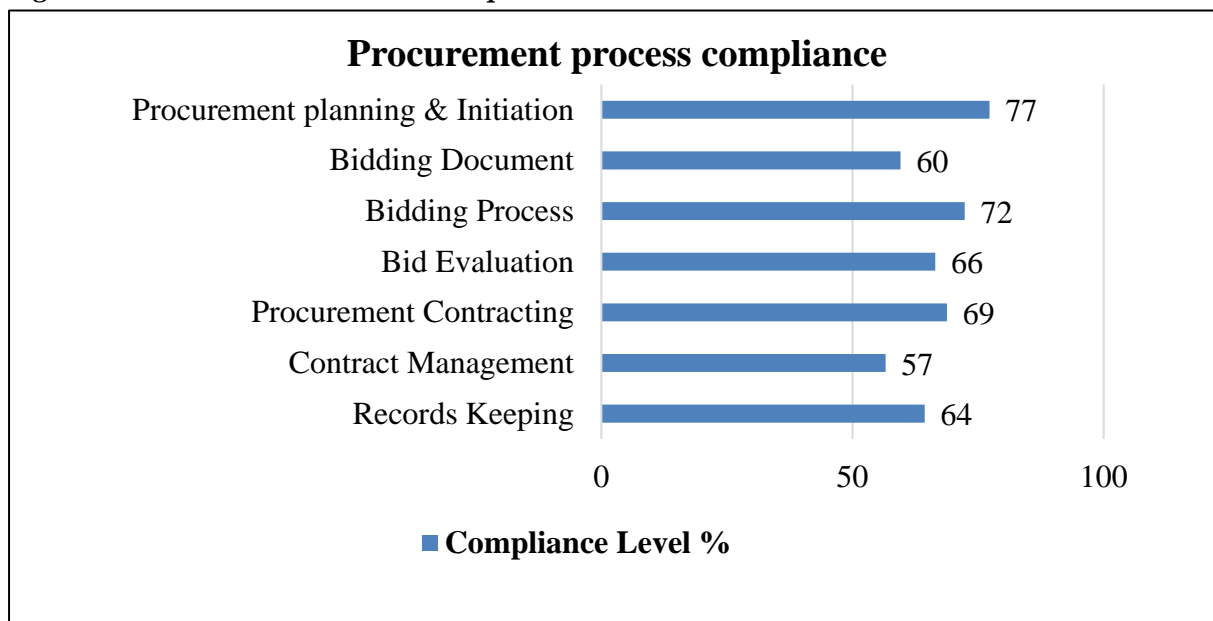
Soroti University should implement the recommendations contained in this audit report so as to increase the compliance levels for procurement system from the current 46% to a target level of 100% in the next audit period.

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 process was **65.6%**. Thus, the Entity's performance was rated **satisfactory** regarding procurement processes.

Figure 2 shows that the Entity had lower compliance levels for under contract management and relatively higher compliance levels under Bidding document, record keeping, bid evaluation, procurement contracting, bidding process and procurement planning and initiation.

Figure 2: Procurement Process Compliance Level



Recommendation

Soroti University should implement the recommendations contained in this audit report so as to increase the compliance levels for procurement process from the current 66.5% to a target level of 100% in the next audit period.

3.1.3 Disposal process levels of compliance

The disposal compliance level was assessed at *NIL* due to the fact that the Entity is New and thus has not conducted any disposals yet.

3.2 Weighted Compliance Indicator

The procurement system compliance level was **46%**, the procurement process compliance level was **65.6%** and the Disposal compliance level was **Nil**. The weighted compliance indicator was **66.6%** which is **satisfactory** as detailed in table 23 below;

Table 23: Weighted Compliance Indicator Score

	COMPLIANCE INDICATOR	Score (%)	Weights	Weighted Compliance Score
1	Procurement System Compliance Level	46	0.3	13.8
2	Procurement Process Compliance Level	65.6	0.5	32.8
3	Asset Disposal Process Compliance Level	Nil	0.2	20
4	Average Compliance Indicator			66.6

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 24:

Table 24: Performance Indicators

	PERFORMANCE INDICATOR	Score (%)
1	Procure Ratio: [Actual procurement time divided by planned procurement time in days.]	17
2	Completion Ratio: [Actual completion time divided by contractual completion time in days.]	39
3	Payment Ratio: [Actual payment time divided by contractual payment time in days.]	43
4	Number of Received Bids: [If the number of received bids is 3 or more]	46
5	Bid Responsive Rate: [The number of bids that pass technical evaluation as a percentage of the number of received bids]	58
6	Plan Ratio: [The total value of the awarded contract divided by the cost estimate in the procurement plan inclusive of VAT.]	46
7	Procurement Plan Implementation: [The actual value of the procurement spend as a percentage of the procurement budget]	100
8	Cost Ratio: [The actual final contract amount paid divided by the original contract amount.]	87
	Average Performance Indicator	54.5

3.3.1 Efficacy (Procure Ratio): This measured the ability to provide goods or services in accordance with the planned timelines. The audit established that only 17% of the audited procurements were conducted within the planned timelines implying a non-compliance of 83%.

Recommendation

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

3.3.2 Efficiency (Completion Ratio): This analyzed the time taken to execute contracts from start date to contract closure. The audit revealed that only 39% of the audited procurements were completed within the contractual completion time. Thus, the Entity did not complete 61% of the procurements within the contractual completion time.

Recommendation

Contract managers should ensure that contracts are completed within the contractual period.

3.3.3 Effectiveness (Payment Ratio): This assessed the Entity's commitment to pay contractors within the contractual payment period. The Entity paid 43% of the contractors in the audited procurements within the contractual payment period with 57% of the payments delayed. Delayed payments may result into reduced interest and future participation by bidders.

Recommendation

The Accounting Officer should ensure that payment to providers is done within the contractual payment period.

3.3.4 Competition (Number of Bids Received)

The Entity received more than two (2) bids in only 46% of the sampled procurements, and less than three (3) bids were received in 54% of its procurements. This implies that the Entity's competition level is still unsatisfactory.

Recommendation

The Accounting Officer should investigate the reasons behind the low bidder response and also institute measures to attract a higher number of bidders.

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

The audit revealed that 58% of the audited bids received passed technical evaluation with 42% non-responsive. There are still cases of incompetent and incapable bidders who are not able to meet the Entity's specifications and requirements.

Recommendation

The Head, Procurement and Disposal Unit should ensure that all evaluation criteria are clearly stated in the bidding document so that bidders submit complete bids and for fair evaluation of bidders in accordance with Section 71 (2) (3) of the PPDA Act, 2003.

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

The audit revealed that 46% of the sampled cases were awarded within the cost estimate in the procurement plan and 54% outside the estimated price which leads to creation of domestic arrears.

Recommendation

The Accounting Officer should ensure that proper market price assessment is done for the procurements at planning and where need arises, a review of the plan should be done in accordance with Section 58(4) of the PPDA Act 2003.

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

The audit revealed that there was a 100% plan implementation rate and 14% of the procurements implemented outside the plan.

Recommendation

The Accounting Officer should ensure that all planned procurements are implemented before the end of the financial year and where need arises, a review of the plan should be undertaken in accordance with Section 58(4) of the PPDA Act, 2003.

3.3.8 Cost ratio (This measured the final contract cost on completion as opposed to the total contract award price inclusive of VAT)

The audit revealed that the actual final contract amount paid did not vary from the original contract amount in 87% of the sampled contracts; however, variations were noted in 13% of the procurements executed.

Recommendation

The contract managers should ensure that the actual contract amount paid does not vary from the original contract amount to avoid budget over runs.

3.4. Overall procurement performance

The overall procurement performance score was the sum of the two weighted indicators as summarized in table 25:

Table 25: Overall procurement performance Score

No.	COMPLIANCE INDICATOR	SCORE (%)	WEIGHT	WEIGHTED SCORE
2	Average Compliance Indicator Score	66.6	0.4	26.6
3	Average Performance Indicator Score	54.5	0.6	32.7
	Entity's Procurement Performance Score			59.3

From the above analysis, the audit team noted that the Entity had an overall weighted average performance of **59.3%** in FY 2017/18 which performance was **unsatisfactory**.

CHAPTER 4: RECOMMENDED ACTION PLAN

Soroti University should implement the following recommendations within the time frame given in order to improve its performance in procurement and disposal.

4.1 Procurement process and system

Table 26: Recommended action plan

No.	Recommendation	Action date
1.	The Accounting Officer should ensure that proper market price assessment is done for the procurements at planning and where need arises, a review of the plan should be done in accordance with Section 58(4) of the PPDA Act 2003.	Continuous
2.	The Accounting Officer should ensure that confirmation of availability of funding is done on time in accordance with Section 26(f) of the PPDA Act 2003 to ensure efficiency	Continuous
3.	The Accounting Officer should ensure that in case authority is delegated to an Officer, the delegation of Authority is done in accordance with Regulation 21 of the PPDA (PDE's) Regulations, 2014.	Continuous
4.	The Accounting Officer should ensure that advance payments made to bidders do not exceed 30% of the contract price and appropriate provisions should be made in the solicitation documents.	Continuous
5.	The Accounting Officer should ensure that contracts are signed within the bid validity period and where need arises, request the bidder to extend the bid validity period to complete the assignments	Continuous
6.	The Accounting Officer should ensure that proper planning is done for the procurements and where need arises, a review of the plan should be done in accordance with Section 58(4) of the PPDA Act, 2003	Continuous
7.	The Contracts Committee should ensure that contracts committee minutes are signed on time in accordance with Section 28 of the PPDA Act 2003 to ensure efficiency.	Continuous
8.	Contracts Committee should ensure that thorough scrutiny of the submissions is carried out before approval at different stages of the procurement process and completeness of the bidding document in accordance with Regulation 12 of the PPDA (PDEs) Regulations, 2014.	Continuous

No.	Recommendation	Action date
9.	The Head, Procurement and Disposal Unit should ensure that monthly procurement and disposal reports are submitted to the Authority by the fifteenth day of the following month in accordance with Regulation 20(1) of the PPDA (PDE's) Regulations, 2014 and that the submitted reports are accompanied by the corresponding Contracts Committee minutes of approval	Immediate
10.	The Head, Procurement and Disposal Unit should ensure that when developing a shortlist for procurement requirements, the list of providers prequalified by the Procuring and Disposing Entity is used and all bidders given an equal opportunity to compete in accordance with Regulation 43(3) (4) of the PPDA (Rules and methods for procurement of supplies, works and Non consultancy services) Regulations, 2014.	Immediate
11.	The Head, Procurement and Disposal Unit should ensure that the Entity adheres to the minimum bidding periods for each procurement method in accordance with Regulation 46 of the PPDA (Rules and methods for procurement of supplies, works and Non consultancy services) Regulations, 2014	Immediate
12.	The Head, Procurement and Disposal Unit should ensure that direct procurement is only used with justification as per the requirements of Regulation 8(5) of the PPDA (Rules and methods for procurement of supplies, works and Non consultancy services) Regulations, 2014.	Continuous
13.	The Accounting Officer should investigate the reasons behind the low bidder response and also institute measures to attract a higher number of bidders.	Immediate
14.	The Head, Procurement and Disposal Unit should use framework contracts wherever appropriate to provide an efficient, cost effective and flexible means to procure supplies that are required continuously or repeatedly over a set period of time	Continuous
15.	The Head, Procurement and Disposal Unit should ensure that a complete procurement action file is maintained and archived with all records of the procurement and disposal process in accordance with Section 31(o) of the PPDA Act, 2003.	Continuous
16.	The Head, Procurement and Disposal Unit should, within five working days after the decision of the contracts committee to award a contract deliver a copy of the notice of best evaluated bidder to all bidders who participated in the bidding process and display a notice of	Continuous

No.	Recommendation	Action date
	best evaluated bidder on the notice board of the procuring and disposing entity in accordance with Regulation 4 of the PPDA (Contracts) Regulations	
17.	The Chairpersons Evaluation Committees should ensure that only members appointed by the Contracts Committee participate in the Evaluation process.	Continuous
18.	The Evaluation Committees should ensure that meetings of an evaluation committee are not held unless all members of the evaluation committee are present or a formal communication that one of the members will not be available is made so that a replacement in accordance with regulation 5(3)(4)(5) of the PPDA(Evaluation) Regulations, 2014.	Continuous
19.	The Head Procurement and Disposal Unit should ensure that Evaluation Committee members adhere to the principles of fairness, accountability and transparency in the evaluation process in accordance with Section 45 of the PPDA Act, 2003.	Continuous
20.	The Accounting Officer and management should constantly review the budget and procurement plan to ensure that where new procurement requirements are identified, a review of the plan and budget should be done in accordance with accordance with Section 58(4) of the PPDA Act 2003.	Continuous
21.	Heads of User Departments should ensure that procurements are commenced in time in accordance with Section 34 of the PPDA Act 2003	Continuous
22.	The User Departments should ensure that they nominate contract managers for appointment by the Accounting Officer for all procurements in accordance with Regulation 52 of the PPDA (Contracts) Regulations, 2014.	Continuous
23.	The Accounting Officer should task all Heads of User Departments submit copies of contract management records to the Procurement and Disposal Unit in accordance to Regulation 91of the PPDA Regulations	Immediate
24.	The Head, Procurement and Disposal Unit should ensure that providers are paid in time as per the terms stipulated in the contract.	Immediate

ANNEXES

Annex 1. Transaction list of audited contracts

No.	Procurement Reference No	Subject of Procurement/ Disposal	Provider	Method of Procurement	Contract Value(UGX)	Performance Score	Compliance Score	Weighted Score	Rating
1.	SUN/SUPLS/17-18/000026	Supply and delivery of station wagon for Vice Chancellor	Toyota Uganda Limited	Open Domestic bidding	276,266,356	23.2	30.0	68.7	Satisfactory
2.	SUN/SUPLS/17-18/000143	Supply of educational medical Equipment,	Palin Corporation Limited	Restricted domestic bidding under emergency situation	691,821,023	20.6	37.5	75.0	Satisfactory
3.	SUN/SUPLS/17-18/00076	Supply, Installation, Testing & commissioning of Lifts at the Multi-Purpose Main Building	Eagle Elevators Limited	Open Domestic Bidding	611,144,459	20.4	22.5	55.3	Unsatisfactory
4.	SUN/SRVCS/17-18/00055	Consultancy service for design & implementation supervision for power network	Multi Konsults Limited	Request for proposal without expression of interest	198,500,000	16.3	15.0	40.4	Unsatisfactory

5.	SUN/SUPLS/1 7-18/000108	Supply of 10 Nos, Cadaver containers and 13 Nos, dissection tables	Rural Agricultural Inputs Engineering Services	Request for Quotation under emergency situation	194,607,000	16.1	33.8	64.4	Satisfactory
6.	SUN/SUPLS/1 7-18/00072	Supply of assorted Library Furniture	Footsteps furniture Ltd	Request for Quotation	177,852,000	18.6	11.3	38.6	Unsatisfactory
7.	SUN/SRVCS/ 17-18/00020	Consultancy services for design and construction of Water supply and sewerage management,	Ecosan Club Consulting Uganda Limited	Request for proposal with expression of interest	150,000,000	15.3	17.5	42.3	Unsatisfactory
8.	SUN/SUPLS/1 7-18/00019	Assorted IT Equip	Netsoft Consulting Services limited	Restricted Domestic Bidding	145,430,726	21.1	16.9	49.1	Unsatisfactory
9.	SUN/SRVCS/ 17-18/0006	Consultancy for design & installation supervision of ICT & security System	iWay Africa Uganda Limited	Request for proposal with expression of interest	141,731,216	18.4	17.5	46.3	Unsatisfactory
10.	SUN/SUPLS/1 7-18/000139	Supply of assorted laboratory, chemicals,	Joint Medical Stores	Request for quotation under emergency situation	101,031,493	15.4	34.0	63.8	Satisfactory

		reagents and equipment							
11.	SUN/SUPLS/17-18/000147	Supply of Text Books for computer engineering and health sciences year one	Gustro Limited	Request for quotation	99,193,250	11.4	15.0	34.0	Unsatisfactory
12.	SUN/SRVCS/17-18/00040	Provision of compound maintenance services for 12 months	Akodai James Enterprises	Request for proposal	60,741,600	20.4	41.3	79.6	Satisfactory
13.	SUN/SRVCS/17-18/00021	Consultancy for design & installation supervision of Lifts for multipurpose Block	Emsult Engineers Limited	Request for proposal without expression of interest	37,553,500	22.8	37.5	77.7	Satisfactory
14.	SUN/SRVCS/17-18/00050	Furniture for admin staff	Nina Interiors Limited	Request for Quotation	35,500,005	21.0	30.0	65.8	Satisfactory
15.	SUN/SUPLS/17-18/000140	Supply of Essential medicines and supplies	Joint Medical Stores	Request for quotation under emergency situation	28,865,608	17.0	22.6	51.0	Unsatisfactory

16.	SUN/SUPLS/1 7-18/000154	Supply of assortment of medical supplies for the Nursing Skills LAB	Joint Medical Stores	Request for quotation under emergency situation	27,187,477	16.7	37.5	69.9	Satisfactory
17.	SUN/WRKS/1 7-18/00011	Fencing of University with Chain Link Fence	Sanqua Engineering	Request for Quotation	24,894,818	15.9	10.0	33.3	Unsatisfactory
18.	SUN/SRVCS/ 17-18/000130	Repair of MV UG 2572 E	Bull Power Motor Garage (UG) Limited	Micro Procurement	7,450,000	9.5	22.5	41.2	Unsatisfactory
19.	SUN/SRVCS/ 17-18/00016	Repair of MV UG 2593 E	Motorcare Uganda Limited	Request for Quotation	7,435,049	10.6	30.0	52.4	Unsatisfactory
20.	SUN/SUPLS/1 7-18/000119	Office Consumables (Tonner)	Firm Logistics Limited	RFQ	7,310,000	20.6	30.0	65.3	Satisfactory
21.	SUN/SUPLS/1 7-18/000105	Supplement for University guide	New Vision Printing & Publishing Co Limited	RFQ	6,930,000	5.6	20.0	34.1	Unsatisfactory
22.	SUN/SUPLS/1 7-18/00047	Breakfast & Lunch	Zion Merchants Limited	RFQ	6,720,000	8.8	7.5	21.0	Highly Unsatisfactory
23.	SUN/SUPLS/1 7-18/000121	Supply of Stationery	Malta Enterprises	Micro Procurement	5,440,000	16.5	37.5	69.7	Satisfactory

KEY: Performance rating

No	Performance Score (%)	Performance Rating	Abbreviation	Population	Amount (UGX)
1	90-100	Highly Satisfactory	HS	1	6,720,000
2	60-89	Satisfactory	S	10	1,437,458,454
3	30-59	Unsatisfactory	U	12	1,599,427,126
4	0-29	Highly Unsatisfactory	HU	0	0
	N/A	Unrated	N/A	0	0

Annex 2. List of staff in the Procurement and Disposal Unit

S/no	Name	Job Title	Academic Qualification
1	Ronald Edongu	Senior Procurement Officer	-Master's Degree in Purchasing and Supply Chain Management, -Bachelor's Degree in International Business, -CIPS Level IV
2	Areeba Hudson	Procurement Officer	-Bachelor's Degree in Procurement and Supply Chain Management, -MCIPS, -Currently pursuing a Master's Degree in Business Administration

Annex 3. List of the Contracts Committee members

The PS/ST of Ministry of Finance, Planning & Economic Development approved the following members of the Contracts Committee who also acted during the period under review:

No	Name	Committee responsibility	Date of Appointment
1	TooOkema	Chairperson	26 th September 2016
2	Okello James Gregory	Member	26 th September 2016
3	Elyebu Francis	Member	26 th September 2016
4	Akiteng Winnie B	Member	26 th September 2016

Observation

The Contracts Committee is not fully constituted; it has only four members instead of the recommended five (5).

Annex 4. List of User Department

No.	Title of User Department	Head
1.	Office of the University Secretary	Mr. Samuel Omoding (Ag. US)
2.	Office of the Vice Chancellor	Professor J.RIkoja.Odongo
3.	Office of the Deputy Vice Chancellor	Mr. Laurence Too Okema
4.	Office of the Academic Registrar	Mr. James Gregory Okello
5.	Office of the Dean of students	Ms. ZaitunOkot
6.	Public Relations Office	Mr. Juma Hassan Nyene
7.	Human Resource Unit	Ms. Winnie Akiteng
8.	Planning Unit	Mr. Samuel Omoding
9.	Audit Unit	Mr. James Odongo
10.	Procurement and Disposal Unit	Mr. Ronald Edongu
11.	Finance Department	Mr. Gilbert Denis Otim

No.	Title of User Department	Head
12.	Information and Communication Technology Department	Mr. Justus Biryomumaisho
13.	Estates Department	Mr. Francis Elyebu
14.	Library Department	Ms. BabraApolot
15.	Medical Centre Department	Dr. Emmanuel Oluka
16.	School of Health Sciences	Assoc. Prof. Kirya Fred
17.	Computer Engineering and Technology	Professor Percival Egau