



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

"Regulating for Results"

**COMPLIANCE INSPECTION REPORT FOR TORORO DISTRICT LOCAL
GOVERNMENT FOR THE FINANCIAL YEAR 2024/2025**

MAY 2026

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ACRONYMS

BEB	Best Evaluated Bidder
CC	Contracts Committee
CMS	Contract Monitoring System
CSOs	Civil Society Organizations
ESHS	Environmental, Social, Health and Safety
ESMP	Environmental and Social Management Plan
FY	Financial Year
GIZ Ltd	Deutsche Gesellschaft für Internationale Zusammenarbeit Limited
ODB	Open Domestic Bidding
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
RFQ	Request for Quotation
TACC	Tororo Anti-Corruption Coalition
UGX	Uganda Shillings

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority conducted a compliance audit of procurement and asset disposal for Tororo District Local Government, covering six sampled procurement transactions worth UGX 1,938,379,171 for the financial year 2024/2025, two of which were escalated by the Tororo Anti-Corruption Coalition (TACC) via the Contract Monitoring System (CMS). The list of sampled transactions and the escalated cases is provided in Annex A of the report.

The overall objective of the audit was to assess the degree of compliance of Tororo District Local Government's procurement and disposal processes with the provisions of the PPDA Act, Cap. 205, and the PPDA Regulations, 2023, and to assess the level of procurement performance over the inspection period.

Based on the findings of the compliance inspection, the performance of Tororo District Local Government in the Financial Year 2024/2025 was Moderately Satisfactory, with an overall weighted average risk rating of **63%**. The risk rating was weighted to determine the Entity's overall risk level, as detailed in Chapter 3 of the audit report.

The moderately satisfactory performance was due to the following:

1. **Understaffing of the Procurement and Disposal Unit.** Section 28(1)(c) of the PPDA Act, Cap. 205, provides that the Accounting Officer shall cause the establishment of a Procurement and Disposal Unit staffed at an appropriate level. The Authority noted that the Entity's Procurement and Disposal Unit was understaffed, with only one staff member at the Procurement Officer level, contrary to the prescribed staffing structure for district PDUs in Uganda, which requires at least two officers. This may result in a heavy workload, undermining efficiency and hindering the effective implementation of the procurement and disposal function.
2. **Failure to fully implement 50% of the previous audit recommendations.** Section 10 of the PPDA Act, Cap. 205 requires Procuring and Disposing Entities to act on the Authority's recommendations. Tororo District Local Government received its previous audit report for the Financial Year 2022-2023 in April 2024. Of the 14 recommendations, seven (50%) were implemented, three (21.4%) were partially implemented, and four (28.6%) were not implemented. Failure to fully implement audit recommendations undermines the procurement function's performance and indicates a weak implementation mechanism within the Entity.
3. **Irregularities during initiation.** Section 36(1) of the PPDA Act, Cap. 205, mandates that User Departments initiate procurement and disposal requirements, liaise with the Procurement and Disposal Unit, and provide adequate technical inputs, including statements of requirements and specifications. A review of five procurements valued at UGX 1,303,185,289 revealed irregularities in the initiation process. The noted deficiencies, such as incomplete information, indicate weaknesses in the preparation and submission of procurement requirements, undermining the clarity, completeness, and budget alignment of the procurements.

4. **Poor market price assessment.** Regulations 6 (1) (b) and 7(1) of the PPDA (Contracts) Regulations, 2023, require the Procuring and Disposing Entities to confirm that contract prices are within prevailing market rates and to secure a written commitment for additional funds before contract execution. The Authority noted that in five procurements valued at UGX 1,303,185,289, the Entity failed to conduct real-time market price assessments, resulting in financial shortfalls totalling UGX 160,753,189 and, in some instances, necessitating changes to project scope to accommodate funding gaps.
5. **Low bidder participation.** Section 49 of the PPDA Act, Cap. 205 states that “*all procurement and disposal shall be conducted in a manner that maximises competition and achieves value for money.*” The Authority noted that across four procurements totalling UGX 1,497,376,926, the Entity received an average of only 1.5 bids in response to invitations to bid. This encumbers competition, thus leading to failure to achieve value for money.
6. **Delays in the procurement process.** Section 51 of the PPDA Act, Cap. 205, states that “*All procurement and disposal shall be conducted in a manner which promotes economy, efficiency, and value for money.*” The Authority noted delays in four procurements totalling UGX 1,056,163,819 at various stages of the procurement process. These delays create lengthy lead times, which in turn impede timely service delivery.
7. **Failure to appoint a Board of Survey and to conduct asset disposal.** Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023 requires a Procuring and Disposing Entity to dispose of obsolete assets identified by the Board of Survey. The audit found that Tororo District Local Government did not comply with asset disposal requirements during the Financial Year 2024/2025. Specifically, the Accounting Officer failed to appoint a Board of Survey in the Financial Year 2023/2024 to verify assets and identify those due for disposal, contrary to Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023. Consequently, the Entity disposed of no assets during the Financial Year 2024/2025. Failure to dispose of items in a timely manner exposes obsolete items to theft, mismanagement, and loss of value through depreciation.
8. **Irregularities in contracting and contract execution.** Regulation 52(1) of the PPDA (Contracts) Regulations, 2023 states that “*(1) A contract manager shall (a) manage the obligations and duties of the procuring and disposing entity specified in the contract; and (b) make certain that the provider performs the contract in accordance with the terms and conditions specified in the contract.*” A review of four procurements valued at UGX 1,495,579,491 revealed irregularities in contracting and contract execution, including providers’ failure to submit performance security and inadequate maintenance of contract management records. The absence of proper contract management documentation limited the Entity’s ability to verify contract performance and weakened accountability.
9. **Missing Records.** Section 44 (1) of the PPDA Act, Cap. 205 states that “*A procuring and disposing entity shall maintain records on its procurement and disposal proceedings for a*

period of seven years.” The Authority noted that three procurements worth UGX 486,239,296 had incomplete files. Missing records affect the audit trail and compromise accountability for public funds.

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

1. The Accounting Officer should:
 - i. Prioritise and expedite the recruitment of a qualified Senior Procurement Officer to ensure full compliance with Section 28(1)(c) of the PPDA Act, Cap. 205. Adequate staffing of the Procurement and Disposal Unit is critical to improving operational efficiency, strengthening internal controls, and upholding compliance with procurement regulations.
 - ii. Appoint a task force to implement the Authority’s recommendations to improve the Entity’s performance in accordance with Section 10 of the PPDA Act, Cap. 205.
 - iii. Ensure strict compliance with Regulations 6 (1) (b) and 7 (1) of the PPDA (Contracts) Regulations, 2023, by confirming that contract prices do not exceed the established market price before award, and, where additional funds are required, ensuring in writing that such funds are committed before contract execution. If the Best Evaluated Bidder’s price exceeds the budgeted amount and additional funds are unavailable, the procurement process should be cancelled and new proposals requested in accordance with Section 80 (3) (a) of the PPDA Act, Cap. 205.
 - iv. Strengthen budget planning and review processes to minimise variances and safeguard public resources, thereby ensuring timely and effective service delivery;
 - v. Investigate the reasons for the low number of bidders and institute measures to attract a higher number of bidders.
 - vi. Ensure that all procurements are conducted in a manner which promotes economy, efficiency and value for money in accordance with Section 51 of the PPDA Act, Cap. 205;
 - vii. Annually appoint a Board of Survey to verify all assets and identify obsolete items, and thereafter ensure that disposal is conducted promptly in accordance with Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023 and Section 60 (2) of the PPDA Act, Cap. 205;
 - viii. Strengthen contract management by ensuring that Contract Managers and Contract Management Teams fully comply with Regulation 52 (3) (a) (vii) of the PPDA (Contracts) Regulations, 2023. This includes the proper maintenance and archiving of all contract management records, such as contract implementation plans, progress reports, payment records, performance securities, and completion certificates, to enhance accountability, support effective performance monitoring, and safeguard public resources against financial loss.

2. The Head Procurement and Disposal Unit should:
 - i. Always maintain procurement and disposal records and reports on their respective action files in accordance with Section 33 (o) of the PPDA Act, Cap. 205; and
 - ii. Ensure complete documentation before submitting to the Contracts Committee.

3. The Heads of User Departments should always attach a statement of requirements and terms of reference at initiation of their procurements in accordance with Regulation 36 (1) (c) of the PPDA Act, Cap. 205.
4. The Contracts Committee should not approve incomplete documents.

A recommended action plan for Tororo District Local Government is on pages **22 and 23** of this audit report.

CHAPTER ONE: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority conducted a compliance inspection of Tororo District Local Government, covering a representative sample of six procurement transactions worth UGX 1,938,379,171 for the financial year 2024/25. The compliance audit reviewed procurement structures, procurement and asset disposal processes, and contract performance in accordance with the Public Procurement and Disposal of Assets Act Cap. 205 and the attendant PPDA Regulations.

1.2 Objective of the compliance inspection

The overall objective of the compliance audit was to assess and establish the degree of compliance of the Tororo District Local Government procurement and disposal system and processes with the provisions of the PPDA Act, Cap. 205, and the attendant PPDA Regulations, and to assess the level of procurement performance over the audit period.

The specific objectives of the compliance inspection were to:

- a) Establish the Entity's level of compliance with the general provisions of the PPDA Act, Cap. 205 and the attendant PPDA Regulations regarding the performance of the procurement structures and the conduct of the procurement process;
- b) Assess the extent to which the Entity's disposal process complies with the provisions of the PPDA Act, Cap. 205 and the PPDA (Disposal of Public Assets) Regulations, 2023; and
- c) Assess the level of efficiency and effectiveness in contract implementation, including the application of Environmental, Social, Health, and Safety (ESHS) Requirements in the procurement process; and
- d) Assess the status of two escalated cases by the Tororo Anti-Corruption Coalition (TACC) in the Contract Monitoring System (CMS).

1.3 Scope of the compliance inspection

PPDA conducted a compliance inspection of Tororo District Local Government from 21st to 23rd July 2025. The exercise covered a sample of six procurement transactions totalling UGX 1,938,379,171, carried out during FY 2024/2025. It also included a review of procurement structures and an assessment of the procurement plan's performance. The list of sampled transactions is set out in Annex A.

1.4 Methodology

Tororo District Local Government was notified of the exercise on **14th July 2025**. A sample of six procurement transactions was selected using stratified random sampling, based on the Contracts Committee minutes, the contracts register, CMS, and the monthly procurement and disposal reports.

Two Senior Performance Monitoring Officers conducted the exercise under the supervision of the Regional Manager for the Eastern Region. During the exercise, the team examined records and documents for each of the six sampled procurement transactions. The team also conducted physical verification of the verifiable procurement transactions and reviewed the procurement plan for the Financial Year 2024/2025.

After data collection was completed, team members met with stakeholders, including the Accounting Officer, Contracts Committee members, Procurement and Disposal Unit staff, and User Department representatives, to discuss and clarify the preliminary findings. A management letter was sent to the Entity on **14th October 2025**, requesting a management response by **24th October 2025**. The Entity submitted its responses on **13th November 2025**.

Before writing the report, the Regional Manager reviewed the working papers for completeness. The working papers contain a detailed chronology of findings for each sampled transaction. The audit report presents the key findings and conclusions.

1.5 Reporting

The findings are identified by exception, the level of risk and the recommendation. The procurements are rated in four categories according to the identified weakness, namely high risk, medium risk, low risk and satisfactory. The definition of the risk rating is in Annex C.

CHAPTER TWO: FINDINGS OF THE AUTHORITY

2.1 Compliance by the Entity with the general provisions of the PPDA Act, Cap. 205 and attendant PPDA Regulations with regard to the performance of the procurement structures and the conduct of the procurement processes

2.1.1 Procurement structures

The key players in the procurement structure at Tororo District Local Government include the Chief Administrative Officer as Accounting Officer, the Contracts Committee, the Procurement and Disposal Unit and the User Departments.

The Authority noted the following regarding the Entity's procurement structures:

i. Accounting Officer

Section 28(1) of the PPDA Act, Cap. 205, confers overall responsibility on the Accounting Officer for the successful execution of procurement, disposal and contract management within the Procuring and Disposing Entity. The Chief Administrative Officer, Mr. Atama Gabriel, was designated the Entity's Accounting Officer for the Financial Year 2024-2025.

ii. Understaffing of the Procurement and Disposal Unit

Section 28 (1) (c) of the PPDA Act, Cap. 205, provides that the Accounting Officer shall cause the establishment of a Procurement and Disposal Unit staffed at an appropriate level. The Authority noted that the Entity's Procurement and Disposal Unit was understaffed, with only one staff member at the Procurement Officer level, contrary to the prescribed staffing structure for district PDUs in Uganda, which requires at least two officers. The Unit's staffing is shown in Table 1:

Table 1: Staffing of the Procurement and Disposal Unit

No	Name	Academic & Professional qualifications & certifications	Experience	Job Title
1.	Okware Alex	Bachelor's Degree in Procurement and Logistics Management	10 years	Procurement Officer

Implication

This may result in a heavy workload, undermining efficiency and leading to ineffective implementation of the procurement and disposal function.

Management Response

Management acknowledged the anomaly and stated that the Entity has already recruited a Senior Procurement Officer, making the unit fully staffed. The appointment is available for verification by the Authority.

Authority's comment

Evidence of the recruitment of a senior procurement officer was not provided to the Authority for verification.

Recommendation

The Accounting Officer should prioritise and expedite the recruitment of a qualified Senior Procurement Officer to ensure full compliance with Sections 32 and 28 (1) (c) of the PPDA Act, Cap. 205. Adequate staffing of the Procurement and Disposal Unit is critical to improving operational efficiency, strengthening internal controls, and upholding compliance with procurement regulations.

iii. Composition of the Contracts Committee

Schedule 4 of the PPDA Act, Cap. 205 requires the Contracts Committee to consist of five members: a chairperson, up to three other members, and a secretary. The Inspection revealed that the Entity's Contracts Committee was not fully constituted since three members' tenure had expired shown in Table 2 below:

Table 2: List of Contracts Committee members

No.	Name	Title	Position	Appointment Date by PS/ST
1.	Felix Owing	District Planner	Chairperson	8 th February 2022
2.	Silus Anguti	District Forestry Officer	Secretary	21 st June 2024
3.	Othieno John Obbo	Senior Agricultural Officer	Member	15 th December 2022
4.	Damali Nansirumbi	Sub County Chief	Member	12 th February 2022
5.	Catherine Akongo	Senior Education Officer	Member	25 th February 2026

Implication

Operating with an inadequately constituted Contracts Committee limits its statutory mandate to properly review and approve procurement and disposal recommendations, which may lead to delays in procurement processes, irregular decision-making, and weak oversight and accountability in the management of public resources.

Recommendation

The Accounting Officer should take timely action to appoint or renew Contracts Committee members in accordance with Section 29(1) and Schedule 4 of the PPDA Act, Cap. 205, so that the Committee remains fully constituted and able to discharge its responsibilities as prescribed by law.

2.1.2 Failure to fully implement 50% of the previous audit recommendations

Section 10 of the PPDA Act, Cap. 205 requires Procuring and Disposing Entities to act on the Authority's recommendations. The Authority noted that the Entity had received its previous audit report for the Financial Year 2022-2023 in April 2024. Of the 14 recommendations, seven (50%) were implemented, three (21.4%) were partially implemented, and four (28.6%) were not implemented, as detailed in Table 3 below:

Table 3: Implementation of previous audit recommendations

No.	Recommendation	Status
1.	The Accounting Officer should; i. Put in place a strong internal mechanism and a dedicated team of staff to follow up and ensure full implementation of audit recommendations so as to improve the Entity's performance;	Partially implemented

No.	Recommendation	Status
	<ul style="list-style-type: none"> ii. Conduct the Entity's procurement and disposal processes in a manner that upholds competition, transparency, accountability and fairness in accordance with Sections 48 and 49 of the PPDA Act, Cap. 205; and iii. Ensure that the assets of the Entity that were identified for disposal by the Board of Survey are disposed of in accordance with Regulation 3 of PPDA (Disposal of Public Assets) Regulations, 2023. 	<p>Not Implemented</p> <p>Not implemented</p>
2.	The Head Procurement and Disposal Unit should maintain all procurement records in their respective procurement action files, including evidence of delegation and assessment reports on reserve prices, in accordance with Section 33(o) of the PPDA Act, Cap. 205.	Partially Implemented
3.	<p>User Departments should:</p> <ul style="list-style-type: none"> i. Ensure that the contract supervisors submit all contract management records in accordance with Regulation 52 (3) (a) (vii) of the PPDA (Contracts) Regulations, 2023: and ii. Ensure that contract management is effective in accordance with Regulation 52 of the PPDA (Contracts) Regulations, 2023. 	<p>Not implemented</p> <p>Not implemented</p>
4.	The Contracts Committee should scrutinise the bidding documents for quality before approval in line with Regulation 10 of the PPDA (Procuring and Disposing Entities) Regulations 2023.	Partially implemented

Implication

Failure to fully implement audit recommendations affects the performance of the procurement function and indicates a weak implementation mechanism by the Entity.

Management Response

Management acknowledged the anomaly and committed to implementing the Authority's recommendations going forward.

Recommendation

The Accounting Officer should appoint a task force to implement the Authority's recommendations to improve the Entity's performance in accordance with Section 10 of the PPDA Act, Cap. 205.

2.1.3 Procurement Plan Implementation

Section 60(2) of the PPDA Act, Cap. 205, provides that a Procuring and Disposing Entity shall plan its procurement and disposal in a rational manner. The Authority assessed the Entity's procurement plan for FY 2024/25 and found that the absorption rate was 29%, with a variance of UGX 2,568,511,547, representing 71% of the plan not implemented. Table 4 below provides details on the plan and the utilisation of funds.

Table 4: Procurement plan implementation

Analysis of procurement spend	
Total procurement plan value inclusive of VAT (UGX)	9,099,855,000
Total procurement spend value inclusive of VAT (UGX)	7,071,949,453
Procurement plan implementation rate (%)	77.7%
Implementation variance (UGX)	2,027,905,547
Non implementation rate (%)	22.3%

Implication

Procurements worth UGX 2,027,905,547 were not implemented, depriving the intended beneficiaries of service delivery commensurate with the value.

Recommendation

The Accounting Officer should regularly conduct or designate persons to conduct a review of the procurement plan to harmonise it with the existing circumstances at the Entity in accordance with Section 60 (7) of the PPDA Act, Cap. 205.

2.1.4 Irregularities during initiation

Section 36 (1) of the PPDA Act, Cap. 205 provides that the User Department of a Procuring and Disposing Entity is responsible for supporting the procurement and disposal process by liaising with and assisting the Procurement and Disposal Unit. The User Department is required to initiate procurement and disposal requirements, forward them to the Procurement and Disposal Unit, and provide the necessary technical inputs, including statements of requirements and technical specifications, to ensure that procurement needs are clearly defined and within the budget. The Authority noted irregularities during the initiation of five procurements worth UGX 1,303,185,289 as indicated in Table 5 below:

Table 5: Procurement with irregularities during initiation

No	Procurement	Contract Value (UGX)	Irregularities
1.	Construction of the twin teachers' Staff House at Osukuru Primary School under Local revenue	175,795,220	The funds available section was left blank
2.	Contract agreement for the construction of additional structures at Pajwenda Seed School Under UGIFT	629,079,550	
3.	Construction of the Administration Block and a two-stance VIP latrine at Mwello Subcounty	189,663,878	<ul style="list-style-type: none"> • The funds available section was left blank • Missing record; PDU submission to the Contracts Committee requesting approval of the method, bidding document, and the Evaluation Committee.
4.	Construction of the Administration Block and a two-stance VIP latrine at Sere Subcounty under the transition fund.	187,866,443	
5.	Construction of the Staff House at Mwenge Primary School under the transition fund	120,780,198	

No	Procurement	Contract Value (UGX)	Irregularities
	Total	1,303,185,289	

Implications

- Failure to complete the funds availability section of Form 5 may result in the initiation of a procurement process without a confirmed budgetary provision, thereby exposing the entity to the risk of being unable to meet its payment obligations to providers.
- Missing records affect the audit trail and compromise accountability for public funds.

Management Response

Management acknowledged the anomaly and committed to implementing the Authority's recommendations going forward.

Recommendations

- The Accounting Officer should always confirm the availability of funds before approving the procurement.
- The Head Procurement and Disposal Unit should always maintain procurement and disposal records and reports on their respective action files in accordance with Section 33 (o) of the PPDA Act, Cap. 205

2.1.5 Poor market price assessment

Regulations 6 (1) (b) and 7 (1) of the PPDA (Contracts) Regulations, 2023 require Procuring and Disposing Entities to confirm that contract prices do not exceed the established market price before award, and, where additional funds are required, to ensure in writing that such funds are committed before contract execution. The Authority noted that five procurements worth UGX 1,303,185,289 illustrate instances in which the Entity incurred financial shortfalls due to poor market price assessments, resulting in a total variance of UGX 160,753,189 and, in some cases, leading to alterations in project scopes. The details are shown in Table 6 below:

Table 6: Procurements with Poor market price assessments

No	Subject of Procurement	Market price estimate (UGX)	Contract price (UGX)	Variance (UGX)
1	Construction of the Administration Block and a two-stance VIP latrine at Mwello Subcounty	155,000,000	189,663,878	32,866,443.
2	Construction of the twin teachers' Staff House at Osukuru Primary School under Local revenue	120,000,000	175,795,220	55,795,220
3	Construction of the Administration Block and a two-stance VIP latrine at Sere Subcounty under the transition fund	155,000,000	187,866,443	32,866,443

No	Subject of Procurement	Market price estimate (UGX)	Contract price (UGX)	Variance (UGX)
4	Construction of the Staff House at Mwenge Primary School under the transition fund	90,000,000	120,780,198	30,780,198
5	Contract agreement for the construction of additional structures at Pajwenda Seed School Under UGIFT	620,634,665	629,079,550	8,444,885
		1,140,634,665	1,303,185,289	160,753,189

Implication

This may lead to diversion of funds intended for other planned activities, thereby impeding service delivery to the intended beneficiaries and leading to domestic arrears

Management Response

Management stated that the Entity conducted a market assessment, but by the time of procurement, prices had already escalated. Management also pledged that, going forward, the Entity will review its prices before the procurement process is conducted to minimise variances.

Recommendations

The Accounting officer should;

- Ensure strict compliance with Regulations 6 (1) (b) and 7 (1) of the PPDA (Contracts) Regulations, 2023, by confirming that contract prices do not exceed the established market price before award, and, where additional funds are required, ensuring in writing that such funds are committed before contract execution. If the Best Evaluated Bidder's price exceeds the budgeted amount and additional funds are unavailable, the procurement process should be cancelled and new proposals requested in accordance with Section 80 (3) (a) of the PPDA Act, Cap. 205.
- Strengthen budget planning and review processes to minimise variances and safeguard public resources, thereby ensuring timely and effective service delivery.

2.1.6 Low bidder participation

Section 49 of the PPDA Act, Cap. 205 provides that all procurement and disposal shall be conducted in a manner that maximises competition and achieves value for money.

The Authority observed that in four procurements worth UGX 1,497,376,926, although the Contracts Committee approved a shortlist of six or more firms, there was no evidence that any of these companies were invited to participate in the procurement process. This led to low bidder participation, with the entity receiving an average of only 1.5 bids in response to invitations to bid, as detailed in Table 7 below:

Table 7: Procurements without evidence of bidder invitation

No	Subject of procurement	Contract value (UGX)	Number of invited bidders	Number of bids received
1.	Construction of the Administration Block and a two-stance VIP latrine at Mwello Subcounty	189,663,878	7	2
2.	Construction of Staff House at Mwenge Primary School under the Transition Fund	120,780,198	7	1
3.	Contract agreement for the construction of additional structures at Pajwenda Seed School Under UGIFT	629,079,550	6	1
4.	Completion of additional structures at Mwello SEED Secondary School under UGIFT	557,853,300	6	2
	Total/Average	1,497,376,926		1.5

Implication

This hinders competition, thus leading to failure to achieve value for money.

Management Response

Management acknowledged the anomaly and stated that all shortlisted bidders were invited to participate in the procurement process, but only a few responded. Management pledged that the Entity will engage contractors to determine the reasons for low bidder participation and identify possible solutions.

Recommendations

1. The Accounting Officer should;
 - Ensure that procurements are conducted in a fair, transparent and competitive manner in accordance with Sections 48 and 49 of the PPDA Act, Cap. 205.
 - Investigate the reasons behind the low bidder response and also institute measures to attract a higher number of bidders.
2. The Head Procurement and Disposal Unit should ensure that all shortlisted bidders are issued with bid invitation notices and maintain evidence of receipt by the invited bidders.

2.1.7 Delays in the procurement process

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

Furthermore, Section 129 (1) (f) of the PPDA Act, Cap. 205 states that, “a person who delays the opening of bids, the evaluation of bids or making an award decision contrary to the requirements of the Act, commits an offence.” The Authority noted an average delay of three months in four procurements worth UGX 1,056,163,819 across two stages of the procurement process, as shown in Table 8 below:

Table 8: Procurements affected by delays

No	Subject of Procurement	Contract Amount (UGX)	Observations
1	Construction of Administration Block and a two-stance VIP latrine at Mwello Subcounty	189,663,878	Delayed issuance of bidding documents to bidders; The Accounting Officer confirmed funding on 1 st July 2024, however, despite the missing record of Contracts Committee approval of the method of procurement, shortlist, and Evaluation Committee membership, the bids were only issued on 23 rd October 2024, resulting in a delay of 3 months and 22 days.
2	Construction of Administration Block and a two-stanza VIP latrine at Sere Subcounty under the transition fund	187,866,443	
3	Construction of the Staff House at Mwenge Primary School under the transition fund	120,780,198	
4	Completion of additional structures at Mwello SEED Secondary School under UGIFT	557,853,300	Delayed evaluation. Evaluation was planned to be conducted from 25 th October 2023 to 29 th October 2024; however, it was conducted on 28 th November 2024, a month later.
	TOTAL	1,056,163,819	

Implication

Delays in the procurement process create long lead times, which consequently impede timely service delivery.

Management Response

Management acknowledged the anomaly and committed to implementing the Authority's recommendations going forward.

Recommendation

The Accounting Officer should ensure that all procurements are conducted in a manner that promotes economy, efficiency and value for money, in accordance with Section 51 of the PPDA Act, Cap. 205.

2.2 Compliance of the Entity's disposal process with the provisions of the PPDA ACT, Cap 205 and PPDA Regulations, 2023

2.2.1 Failure to prepare a disposal plan

Regulation 2(1) of the PPDA (Disposal of Public Assets) Regulations 2023 requires an Accounting Officer, in each financial year, to cause the public assets of a Procuring and Disposing Entity to be reviewed to identify those to be disposed of in the following financial year. No disposal plan was generated by the Entity for the financial year 2024-2025; consequently, the Entity did not dispose of obsolete assets.

Implication

Failure to prepare a disposal plan leads to unnecessary storage of assets due for disposal, which takes up valuable space, reduces operational efficiency, and causes further depreciation in value.

Management Response

Management acknowledged the anomaly and committed to implementing the Authority's recommendations going forward.

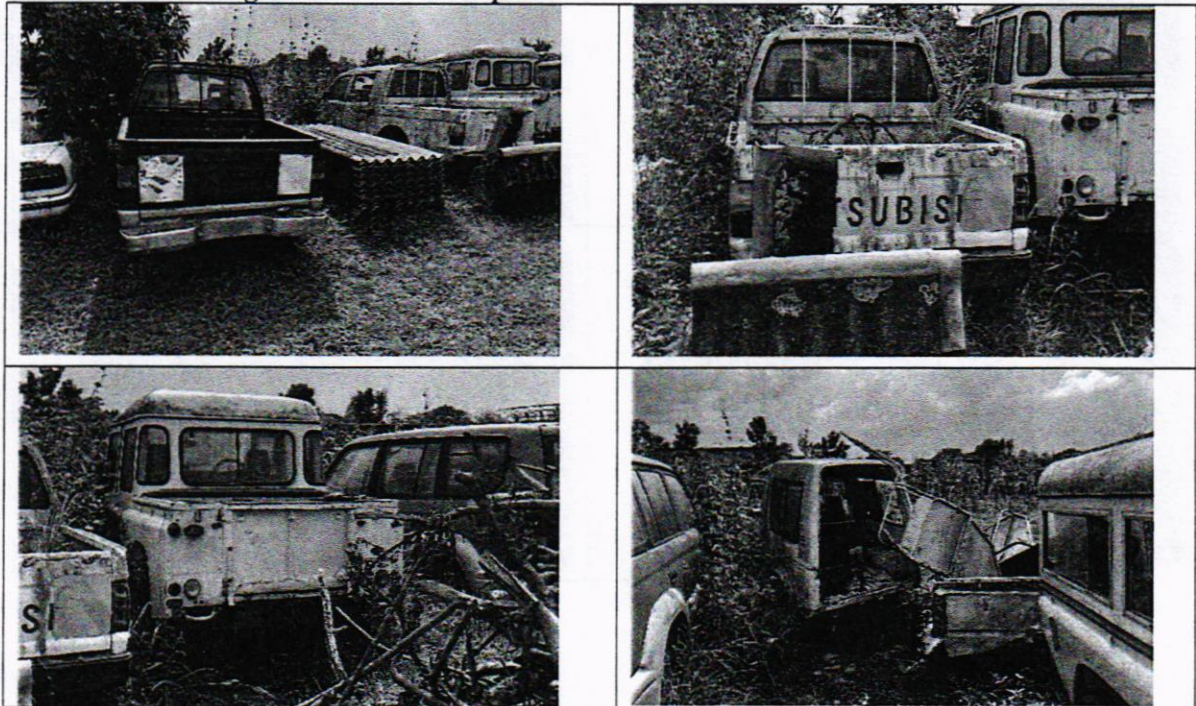
Recommendation

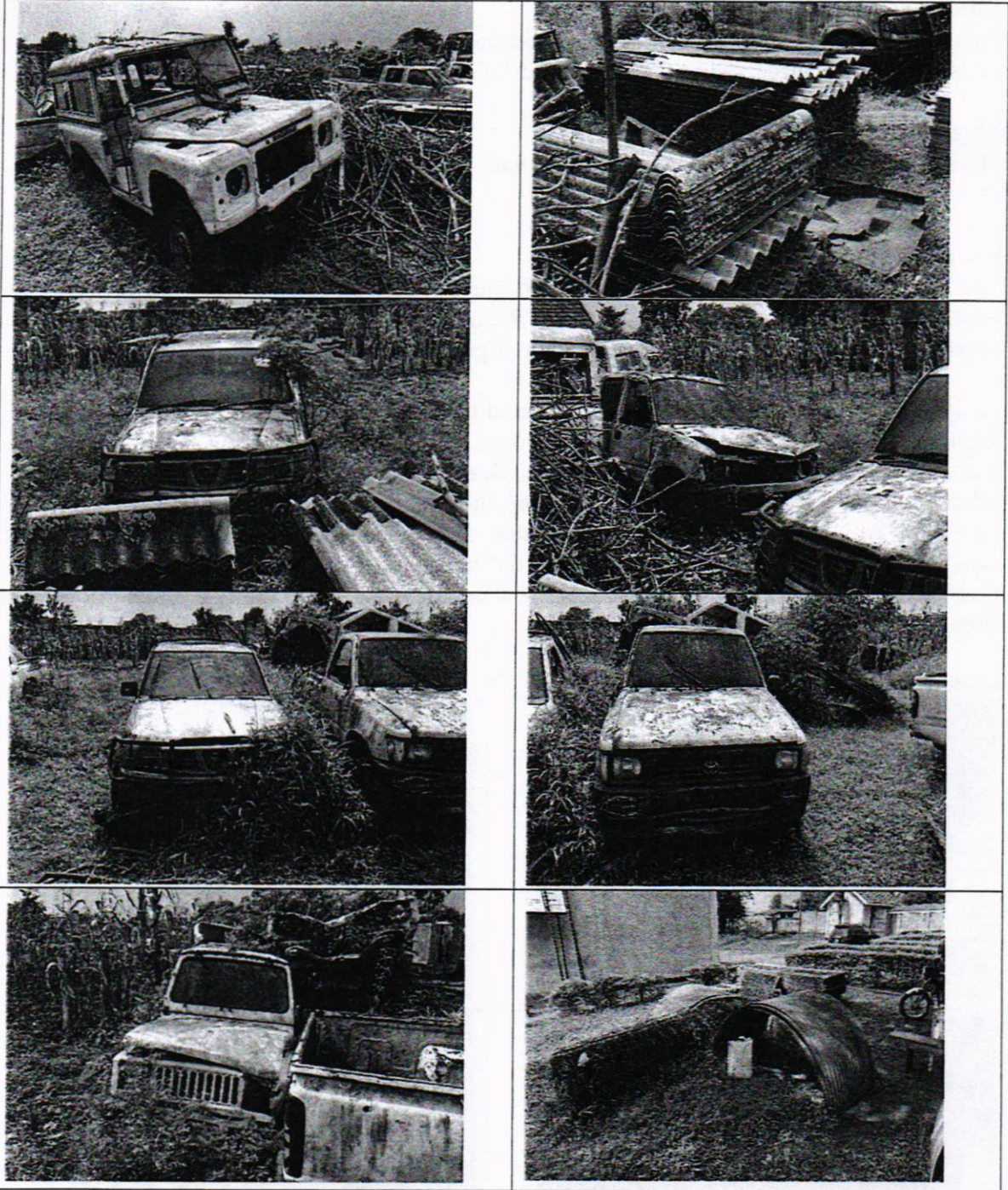
The Accounting Officer should use the board of survey or a User Department to identify the public assets to be disposed of in accordance with Regulation 2 (2) of the PPDA (Disposal of Public Assets) Regulations 2023 and come up with a disposal plan.

2.2.2 Failure to appoint a Board of Survey and conduct asset disposal

Regulation 2 of the PPDA (Disposal) Regulations, 2023 requires a Procuring and Disposing Entity to dispose of obsolete assets as identified by the Board of Survey. The audit revealed that the Entity did not appoint a Board of Survey in the Financial Year 2023/2024 to verify assets and identify those due for disposal, contrary to Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023. Consequently, the Entity did not dispose of any assets during the Financial Year 2024/2025. The images in Table 9 below illustrate some of the Entity's assets that were not disposed of.

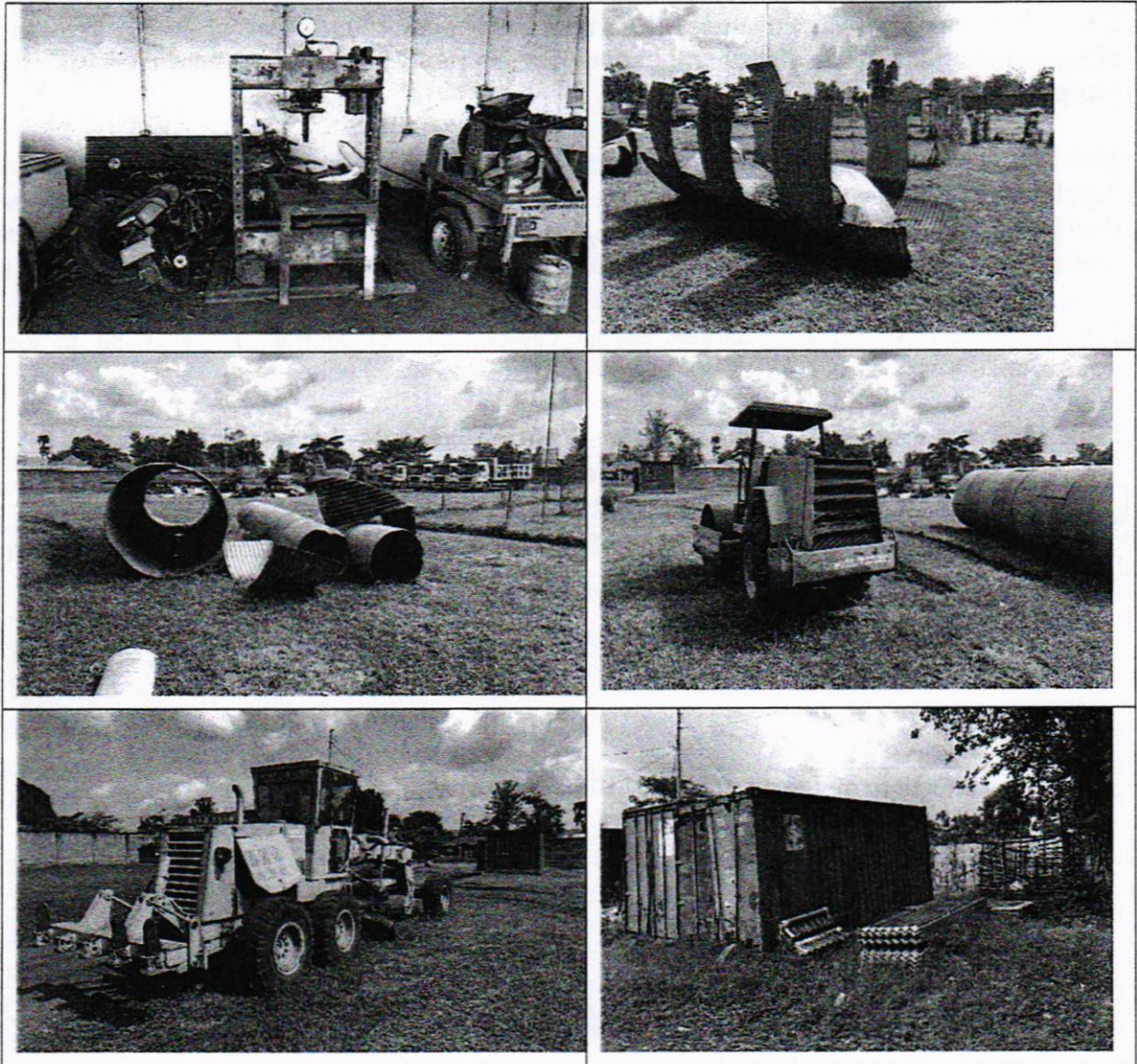
Table 9: Indicating assets due for disposal











Implication

Failure to appoint a Board of Survey and to conduct timely disposal undermines the Entity's ability to verify and account for government assets and exposes obsolete items to theft, mismanagement, and further depreciation, leading to loss of value.

Management Response

Management acknowledged the anomaly and committed to implementing the Authority's recommendations going forward.

Recommendation

The Accounting Officer should annually appoint a Board of Survey to verify all assets and identify obsolete items, and thereafter ensure that disposal is carried out promptly in accordance with Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023.

2.3 Efficiency and Effectiveness in Contract Implementation, including the application of Environmental, Social, Health and Safety (ESHS) requirements in the procurement process.

2.3.1 Irregularities during contracting and contract execution

Regulation 52(1) of the PPDA (Contracts) Regulations, 2023 states that “(1) *A contract manager shall (a) manage the obligations and duties of the procuring and disposing entity specified in the contract; and (b) make certain that the provider performs the contract in accordance with the terms and conditions specified in the contract.*”

The Authority observed irregularities during contracting and contract management in four procurements worth UGX 1,495,579,491 as indicated in Table 10 below;

Table 10: Transactions with irregularities at contracting and contract management

No	Subject of Procurement	Contract value (UGX)	Findings
1	Construction of Administration Block and a two-stance VIP latrine at Sere Subcounty under the transition fund	187,866,443	<ul style="list-style-type: none"> • Failure by the contractor to submit a 10% Performance Security • Failure to appoint a Contract Manager, which resulted in a lack of a Contract Management Plan and supervision reports, hence leaving the project status unknown.
2	Construction of the Staff House at Mwenge Primary School under the transition fund	120,780,198	<ul style="list-style-type: none"> • Failure by the contractor to submit a 10% Performance Security • Failure to appoint a Contract Manager, which resulted in a lack of a Contract Management Plan and supervision reports, hence leaving the project status unknown.
3	Contract agreement for the construction of additional structures at Pajwenda Seed School Under UGIFT	629,079,550	<ul style="list-style-type: none"> • Failure by the contractor to submit a 10% Performance Security • Failure to appoint a Contract Manager, which resulted in a lack of a Contract Management Plan and supervision reports, hence leaving the project status unknown.
4	Completion of additional structures at Mwello SEED Secondary School under UGIFT	557,853,300	<ul style="list-style-type: none"> • No evidence that performance security was submitted contrary to GCC 61.1 and 61.3 of the General Conditions of Contract. • Failure to appoint a Contract Manager, which resulted in a lack of a Contract Management Plan and supervision reports, hence leaving the project status unknown.

No	Subject of Procurement	Contract value (UGX)	Findings
			<ul style="list-style-type: none"> Failure to issue a Certificate of Environmental and Social Management Compliance; The Authority noted that there was no evidence to show that the Senior Environment Officer and Senior Community Development Officer issued a certificate to certify that the implemented works were compliant with the agreed Environmental Social Management Plan (ESMP) Failure to provide evidence of payment.
	Total	1,495,579,491	

Implications

- Failure to appoint Contract Managers and to prepare contract management reports exposes the Entity to weak supervision, poor contract implementation, and a lack of assurance that the works, goods, or services delivered meet the specified requirements.
- Failure to obtain performance securities and to provide evidence of payments exposes the Entity to risks of contractor default, financial mismanagement, irregular payments, and loss of public funds.

Management Response

Management acknowledged the anomalies and stated that:

- *The Entity wrote to the concerned contractors to submit performance security and will endeavour to follow up on it.*
- *At the time of the audit, the contract management plan and contract supervision reports were with the contract supervisor and are available for verification.*

Authority's comment

No evidence was provided for verification.

Recommendations

1. Heads of User Departments should;
 - For all contracts, nominate Contract Managers for appointment by the Accounting Officer in accordance with Regulation 50 (1) of the PPDA (Contracts) Regulations, 2023; and
 - Task contract supervisors to prepare monthly reports on the progress of each contract, and a copy is submitted to the Accounting Officer and the Procurement and Disposal Unit for record keeping as required under Regulation 52 (3) (g) of the PPDA (Contracts) Regulations, 2023.
2. The Accounting Officer should;
 - Direct contractors to submit performance securities before works commence. If a contractor fails to do so, withhold the bid security, cancel the award, and offer the contract

to the next best evaluated bidder, in accordance with Regulation 12 (2) and (3) of the PPDA (Contracts) Regulations, 2023.

- Task the District Environmental Officer with the timely certification of Environmental and Social Management compliance by the responsible officers, in accordance with Section 66 of the PPDA Act, Cap. 205.

2.3.2 Missing records

Section 44 (1) of the PPDA Act, Cap. 205 states that “A procuring and disposing entity shall maintain records on its procurement and disposal proceedings for a period of seven years.”

The following three procurements worth UGX 486,239,296 had incomplete files as detailed in Table 11 below:

Table 11: Missing Records

S/no	Subject of Procurement	Contract value (UGX)	Missing records	Management Response
1	Construction of Administration Block and a two Stance VIP latrine at Mwello Subcounty	189,663,878	<ul style="list-style-type: none"> • The Procurement and Disposal Unit (PDU) did not submit the procurement method, bidding document, and evaluation committee details to the Contracts Committee for approval. • The Contracts Committee’s approval of the procurement method, bidding document, and Evaluation Committee. • The bidding document 	<p>Management stated that:</p> <ul style="list-style-type: none"> • <i>The bidding documents and procurement method were presented to the Contracts Committee for approval, and minutes are available for verification.</i> • <i>The Contracts Committee minutes approving the procurement method and evaluation committee members were filed in the general file of minutes and available for verification.</i> <p>Authority’s comment None of the above-mentioned documents was provided to the Authority for verification.</p>
2	Construction of twin teachers Staff House at Osukuru Primary	175,795,220	<ul style="list-style-type: none"> • The Contracts Committee award decision. 	<p><i>Management stated that the Contracts Committee award decision is available for</i></p>

S/no	Subject of Procurement	Contract value (UGX)	Missing records	Management Response
	School under Local revenue			<p><i>verification as the time the minutes were in the general file</i></p> <p>Authority's comment The Contracts Committee award decision was not provided for verification by the Authority</p>
3	Construction of a Staff House at Mwenge Primary School under the transition fund	120,780,198	<ul style="list-style-type: none"> • Bidding document • Missing PDU submission to CC to approve the method, bid document and the Evaluation Committee • The Contracts Committee approval of the method, bidding document and the Evaluation Committee is missing 	<p><i>Management stated that the bidding document is available for verification, as it was wrongly filed at the time of the Audit.</i></p> <p>Authority's comment The bidding document was not provided for verification by the Authority</p>
	TOTAL	486,239,296		

Implication

Missing records affect the audit trail and compromise accountability for public funds.

Recommendation

The Head Procurement and Disposal Unit should always maintain procurement and disposal records and reports in their respective action files in accordance with Section 33(o) of the PPDA Act, Cap. 205.

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

This Section presents the procurement and disposal audit scores graphically.

3.1. Overall Procurement and Disposal Compliance Audit Conclusion

The performance of Tororo District Local Government for the Financial Year 2023/24 was **Moderately Satisfactory** with an overall weighted average risk rating of **63%**.

3.2. Entity's Performance

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

Table 12: Risk Score

Risk Rating	No.	%No	Value (UGX)	%Value	Weights	Total Weighted Score	
						By No.	By Value
High	2	33	365,459,098	19	0.6	19.8	11.4
Medium	4	67	1,572,920,073	81	0.3	20.1	24.3
Low	0	0	0	0	0.1	0	0
Satisfactory	0	0	0	0	0	0	0
Total	6	100	1,938,379,171	100	1	39.9	35.7

$$\text{Performance by Number} = \frac{39.9 \times 100}{60} = 66.5\%$$

$$\text{Performance by Value} = \frac{35.7 \times 100}{60} = 59.5\%$$

$$\text{The average weighted risk rating} = \frac{66.5 + 59.5}{2} = 63\%$$

Since 63% falls within the 31% - 70% risk range, the performance of the Entity is rated **Moderately Satisfactory** as detailed in Table 13 below:

Table 13: Risk Rating

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

Figure 1: Risk Rating by Number

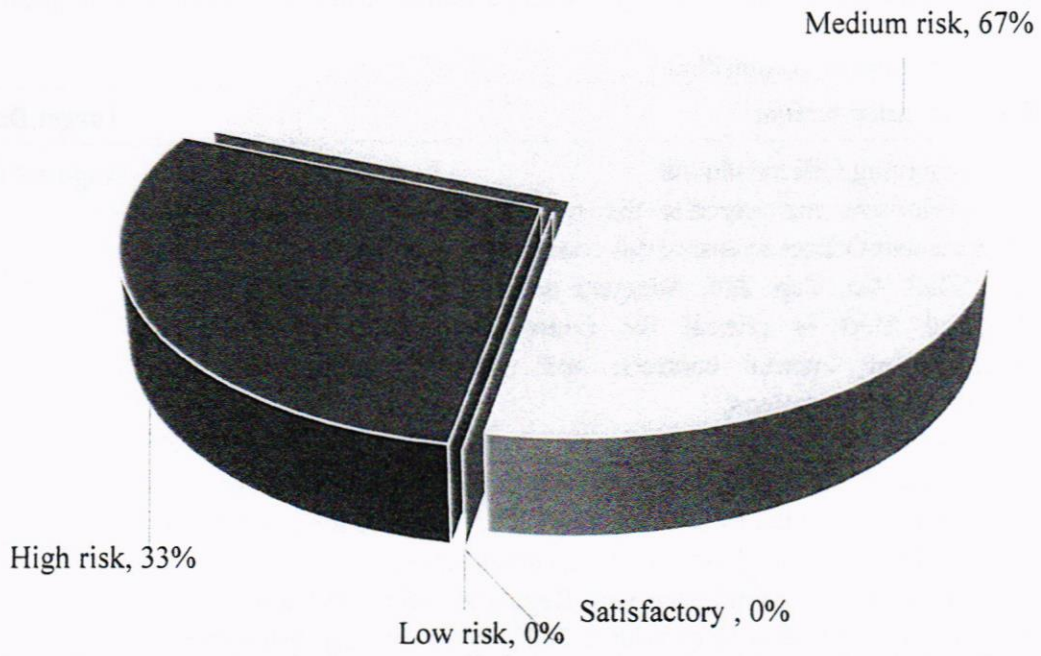
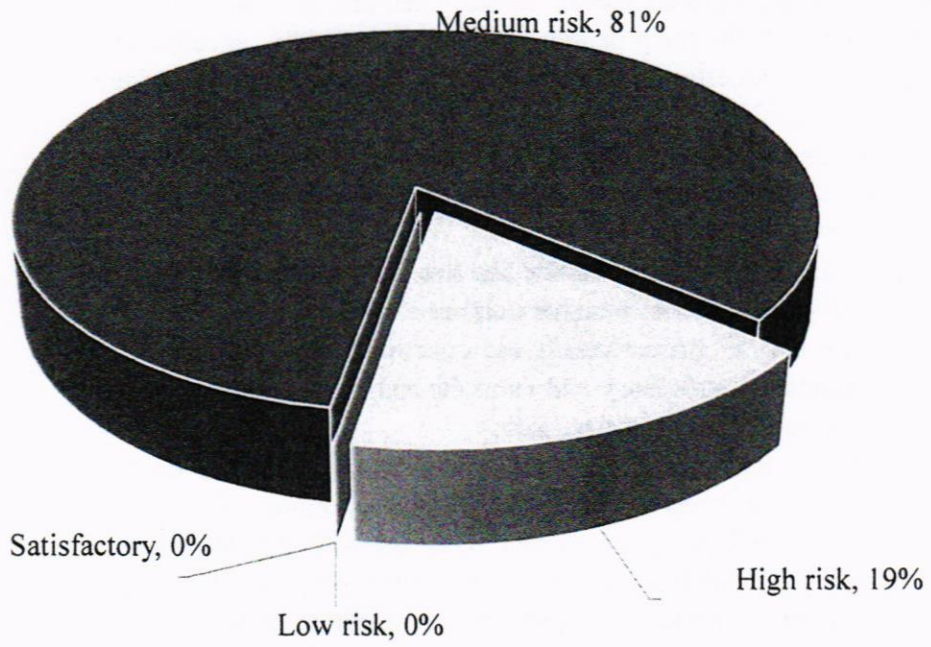


Figure 2: Risk Rating by Value



3.3. Recommended Action Plan

Tororo District Local Government should implement the recommendations in Table 14 below within the time frame given in order to improve its performance in Procurement and Disposal.

Table 14: Recommended Action Plan

No.	Recommended Action	Target Date
1.	<p>The Accounting Officer should:</p> <ul style="list-style-type: none"> i. Prioritize and expedite the recruitment of a qualified Senior Procurement Officer to ensure full compliance with Section 28 (1) (c) of the PPDA Act, Cap. 205. Adequate staffing of the Procurement and Disposal Unit is critical for improving operational efficiency, strengthening internal controls, and upholding compliance with procurement regulations; ii. Appoint a task force to implement the Authority's recommendations to improve the Entity's performance in accordance with Section 10 of the PPDA Act, Cap. 205. sponsible for ensuring full implementation of the Authority's recommendations; iii. Ensure strict compliance with Regulations 6 (1) (b) and 7 (1) of the PPDA (Contracts) Regulations, 2023 by confirming that contract prices do not exceed the established market price before award and, where additional funds are required, ensuring in writing that such funds are committed prior to contract execution. In cases where the Best Evaluated Bidder's price exceeds the budgeted amount and additional funds are unavailable, the procurement process should be cancelled and new proposals requested in accordance with Section 80 (3) (a) of the PPDA Act, Cap. 205; iv. Strengthen budget planning and review processes to minimize variances and safeguard public resources, thereby ensuring timely and effective service delivery; v. Investigate the reasons behind the low bidder response and also institute measures to attract a higher number of bidders.; vi. Ensure that all procurements are conducted in a manner which promotes economy, efficiency and value for money in accordance with Section 51 of the PPDA Act, Cap. 205; vii. Annually appoint a Board of Survey to verify all assets and identify obsolete items, and thereafter ensure that disposal is conducted promptly in accordance with Regulation 2 of the PPDA (Disposal of Public Assets) Regulations, 2023 and Section 60 (2) of the PPDA Act, Cap. 205; and viii. Strengthen contract management by ensuring that Contract Managers and Contract Management Teams fully comply with Regulation 52 (3) (a) (vii) of the PPDA (Contracts) Regulations, 2023, this includes proper maintenance and archiving of all contract 	August 2026

No.	Recommended Action	Target Date
	management records like contract implementation plans, progress reports, payment records, performance securities, and completion certificates, to enhance accountability, support effective performance monitoring, and safeguard public resources against financial loss.	
2.	<p>The Head Procurement and Disposal Unit should:</p> <ul style="list-style-type: none"> i. Always maintain procurement and disposal records and reports on their respective action files in accordance with Section 33 (o) of the PPDA Act, Cap. 205; and ii. Ensure complete documentation before submitting to the Contracts Committee. 	August 2026
3.	The Heads of User Departments should always attach statements of requirements and terms of reference at initiation of their procurements in accordance with Regulation 36 (1) (c) of the PPDA Act, Cap. 205.	August 2026
4.	The Contracts Committee should not approve incomplete documents.	August 2026

Annex A: Tororo District Local Government compliance audit sample list for the Financial Year 2024/2025

No.	Reference Number	Subject of Procurement	Method of Procurement	Provider	Contract Amount (UGX)	Risk rating
1.	Toro932/wrks/24-25/00001	Construction of Administration Block and a two Stance VIP latrine at Mwello Subcounty	RFQ	AGHE Associates Ltd	189,663,878	High
2.	Toro932/wrks/2-23/00014	Construction of twin teachers Staff House at Osukuru Primary School under Local revenue	ODB	Jopal Investments and Logistics Ltd	175,795,220	High
3.	Toro932/wrks/24-25/00018	Contract agreement for construction of additional structures at Pajwenda Seed School Under UGIFT	ODB	Whimsy Uganda Ltd	629,079,550	Medium
4.	Toro932/wrks/24-25/00002	Construction of Administration Block and a two Stance VIP latrine at Sere Subcounty under transition fund	RFQ	Maoko Uganda Ltd	187,866,443	Medium
5.	Toro932/wrks/24-25/00007	Construction of Staff House at Mwenge Primary School under transition fund	RFQ	Jopal Investments and Logistics Ltd	198,120,780	Medium
6.	TORO932/WRKS/24-25/00019	Completion of additional structures at Mwello SEED Secondary School under UGIFT	Selective Bidding	Whimsy (U) Limited	557,853,300	Medium
				TOTAL	1,938,379,171	

ANNEX B: Reasons for case by case Risk Rating

No	High risk procurements	Reasons for high risk
1.	<p>CMS Subject: Construction of Administration Block and a two Stance VIP latrine at Mwello Subcounty Reference number: Toro932/wrks/24-25/00001 Procurement method: RFQ Contractor: AGHE Associates Ltd Contract value: UGX 189,663,878</p>	<ul style="list-style-type: none"> • Funds available section left blank • PDU submission to CC to approve method, bidding document and evaluation committee missing • CC approval of method, bidding document and evaluation committee were missing on file • Biding document was missing • Delayed issue of bids, Accounting Officer approved to procure on 1st July 2024, however bids were issued on 23rd October 2024, a delay of 3 months and 22 days • Signing contract above estimate; Estimate was UGX 155,000,000 however the CC approved contract award at UGX 189,663,878 and contract signed at UGX 189,663,878 • No evidence of payment of Performance security worth 10% of the contract price • Missing records; Contract management plan, and Monthly reports. • Delayed works and defects during physical verification.
2.	<p>CMS Subject: Construction of twin teachers Staff House at Osukuru Primary School under Local revenue Reference number: Toro932/wrks/2-23/00014 Procurement method: ODB Contractor: Jopal Investments and Logistics Ltd Contract value: UGX 175,795,220</p>	<ul style="list-style-type: none"> • The funds available section was left blank • The Contracts Committee award decision is missing on file • Signing contract above estimate; Estimate was UGX 120,000,000 however the contract was signed at UGX 175,795,220 • No evidence of payment of 10% Performance security • Missing records; Contract management plan, Contract manager appointment, Monthly reports, and Payment records • Defects during physical verification.

NO	MEDIUM RISK CONTRACTS	REASONS FOR MEDIUM RISK
1.	<p>Reference: TORO932/WRKS/24-25/00019 Case Project: Completion of additional structures at Mwello SEED Secondary School under UGIFT Restricted/Selective Bidding Contractor: Whimsy (U) Limited Value: 557,853,300</p>	<ul style="list-style-type: none"> • Priced Bills of Quantity prepared by the District Engineer were not included or recommended during the initiation of the procurement on 17th September 2024. • Low bid submission as only two bids were received from Whimsy (U) Ltd and Ndagogaba Consultants Company Ltd. • No evidence that Performance Security was submitted contrary to GCC 61.1 and 61.3 of the General Conditions of Contract.

NO	MEDIUM RISK CONTRACTS	REASONS FOR MEDIUM RISK
		<ul style="list-style-type: none"> • Failure to issue a Certificate of Environmental and Social Management Compliance The Authority noted that there was no evidence to show that the Senior Environment Officer and Senior Community Development Officer issued a certificate to certify that the implemented works were compliant with the agreed Environmental Social Management Plan (ESMP) • Incomplete records.
2.	<p>Subject: Contract agreement for construction of additional structures at Pajwenda Seed School Under UGIFT Reference number: Toro932/wrks/24-25/00018 Procurement method: ODB Contractor: Whimsy Uganda Ltd Contract value: UGX 629,079,550</p>	<ul style="list-style-type: none"> • The funds available section left blank • No evidence of invitation of bidders hence a low bidder response of only 1 firm Whimsy Uganda Ltd. • No evidence of payment of 10% Performance security. • Incomplete record.
3.	<p>Subject: Construction of Staff House at Mwenge Primary School under transition fund Reference number: Toro932/wrks/24-25/00007 Procurement method: RFQ Contractor: Jopal Investments and Logistics Ltd Contract value: UGX 120,780,198</p>	<ul style="list-style-type: none"> • The funds available section left blank • No evidence of invitation of bidders hence a low bidder response of only 1 firm • The Contracts Committee award decision is missing • Signing contract above estimate; Estimate was UGX 90,000,000 however the contract was signed at UGX 120,780,198 • No evidence of payment of 10% Performance security • Incomplete records.
4.	<p>Subject: Construction of Administration Block and a two Stance VIP latrine at Sere Subcounty under transition fund Reference number: Toro932/wrks/24-25/00002 Procurement method: RFQ Contractor: Maoko Uganda Ltd Contract value: UGX 187,866,443</p>	<ul style="list-style-type: none"> • The funds available section left blank • Delayed issue of bids, The Accounting Officer approved to procure on 1st July 2024, however bids were issued on 23rd October 2024, a delay of 3 months and 22 days • Contract; Signing contract above estimate; Estimate was UGX 155,000,000 however the CC approved contract award at UGX 187,866,443 and contract signed at UGX 187,866,443 • No evidence of payment of 10% Performance security • Incomplete record.

ANNEX C: Risk Rating Criteria

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

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

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