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

PERFORMANCE AUDIT REPORT FOR FINANCIAL YEAR 2024/2025

BULIISA DISTRICT LOCAL GOVERNMENT

JUNE 2026

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ACRONYMS

Act	Public Procurement and Disposal of Public Assets Act, Cap. 205
CC	Contracts Committee
CUPS	Church of Uganda Primary School
FY	Financial Year
GCC	General Conditions of Contract
HPDU	Head, Procurement and Disposal Unit
ITB	Instruction to the Bidders
PDE	Procuring and Disposing Entity
PDU	Procurement and Disposal Unit
PPDA	Public Procurement and Disposal of Public Assets Authority
SCC	Special Conditions of Contract
DLG	District Local Government

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a compliance inspection of Buliisa District Local Government for FY 2024/25, covering ten sampled procurement and disposal transactions. The inspection assessed compliance with the PPDA Act, Cap. 205, the PPDA Regulations, 2023, and PPDA Guidelines, 2024, as well as the Entity's procurement performance during the period.

Overall, the Entity's procurement and disposal activities were generally compliant with the applicable legal and regulatory framework. The required procurement and disposal structures were in place, and the disposal transactions reviewed were satisfactorily conducted. However, the inspection identified weaknesses, including non-implementation of previous audit recommendations, failure by Internal Audit to review the procurement and disposal function, irregularities in bid evaluation, inadequate bidding documents, signing contracts after expiry of bid validity, and failure to dispose of obsolete assets.

Although these weaknesses did not materially undermine the overall integrity of the procurement system, they revealed deficiencies in procurement planning, contract management, disposal, and monitoring that could adversely affect service delivery, value for money, supplier confidence, and achievement of Government policy objectives. The Entity's performance for FY 2024/25 was therefore assessed as **Moderately Satisfactory**, with an overall weighted average risk score of **56%**, requiring targeted management interventions to strengthen efficiency, contract management, and compliance.

The following key exceptions were noted:

1. Non-implementation of previous recommendations: Under Section 10(1)(a) of the PPDA Act, Cap. 205, a PDE must comply with the Act and promote performance improvement in procurement and disposal. The Authority found that the Entity did not implement (87.5%) of the previous audit recommendations for FY 2024/2025, which hindered improvement of the procurement and disposal function;

2. Regulation 27(a) of the PPDA (Procuring and Disposing Entities) Regulations, 2023 requires the Internal Audit function to audit procurement methods and related payments to confirm that supplies/works/services are properly ordered, received, verified, and paid for in line with the Public Finance Management Act and other applicable laws. The Authority found that the Internal Auditor did not audit the procurement and disposal function throughout FY 2024/25, weakening internal oversight and early detection of irregularities;

3. Regulation 42 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023 requires a PDE, when preparing bidding documents, to ensure that an appropriate contract type and payment structure/terms will result from the procurement. The Authority found that the Entity issued inadequate solicitation documents in six procurements worth UGX 601,473,507, exposing the Entity to the risk of receiving non-responsive bids;

4. Regulation 5(1) of the PPDA (Evaluations) Regulations, 2023 requires bids to be evaluated strictly in accordance with the criteria and procedures stated in the bidding documents. The Authority found evaluation irregularities in five procurements worth UGX 515,414,253,

increasing the risk of awarding contracts to bidders lacking adequate technical/financial capacity and raising potential ethical concerns;

5. Regulation 9(1) of the PPDA (Contracts) Regulations, 2023 prescribes the content and preparation of contracts. The Authority found that the Entity signed inadequate contracts which had no start and completion period in four procurements worth UGX 377,307,053, increasing the risk of disputes during contract implementation;

6. Regulations 2(1) and 2(2) of the PPDA (Disposal of Public Assets) Regulations, 2023 require disposal planning and disposal in line with approved disposal plans/Board of Survey processes. The Authority found that the Entity did not dispose of obsolete items identified in the FY 2023/24 Board of Survey report, leading to reduced value for money due to deterioration and increasing exposure to theft and vandalism; and

7. Regulation 12(1)(a) of the PPDA (Contracts) Regulations, 2023 provides that a contract becomes effective upon fulfilment of specified conditions, including receipt of Performance Security (or a Performance Securing declaration). The Authority found that the Entity did not enforce the 10% Performance Security in seven procurements worth UGX 858,496,563, exposing the Entity to quality and performance risks due to reduced commitment and limited financial assurance during implementation.

In light of the above Exceptions, the Authority Recommends the following:

1. Accounting Officer should put in place a strong internal mechanism and a dedicated team of staff for implementation of recommendations that is aimed at full implementation of the Authority's recommendations. The team should maintain a comprehensive recommendations tracker and provide periodic reports to Management to ensure timely corrective action in line with Section 10 (1) (a) of the PPDA Act, Cap. 205;

2. The Internal Auditor should audit the procurement and disposal function on a quarterly basis in accordance with Regulation 27 (a) of the PPDA (Procuring and Disposing Entities) Regulations, 2023;

3. The Head, Procurement and Disposal Unit should prepare adequate solicitation documents in accordance with Regulations 33-40 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023. And the Contracts Committee should critically review bidding documents submitted by the Procurement and Disposal Unit to check inconsistencies in accordance with Regulation 42 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023;

4. The Evaluation Committee Members should strictly adhere to the set evaluation criteria in accordance with the evaluation criteria specified in the bidding document as provided under Regulations 5 (1) of the PPDA (Evaluation) Regulations, 2023. And the Head, Procurement and Disposal Unit should guide the Evaluation Committees to adhere to the criteria stated in the solicitation document in accordance to Regulation 24(1) of the PPDA (Evaluation) Regulations, 2023;

5. The Accounting Officer should refrain from signing any contract unless it is complete, clear and legally sound, with the parties' obligations, deliverables, timelines, performance standards, payment terms and remedies for breach expressly and comprehensively defined, in line with Regulation 9 of the PPDA (Contracts) Regulations, 2023, which requires contracts to adequately capture the terms and conditions governing the parties' relationship up to completion;

6. The Accounting Officer should expedite the disposal of obsolete assets, including the vehicles, in accordance with Regulation 2(1) of the PPDA (Disposal of Public Assets) Regulations, 2023, to prevent further loss of asset value. Engage a government valuer to assess the current market value of the assets, obtain the necessary disposal approvals and permissions from the relevant ministries, and conduct the disposal process transparently and in line with the legal and regulatory requirements to safeguard public resources and ensure accountability; and

7. The Accounting Officer should deem ineffective the contracts executed without a Performance Security according to Regulations 12(1)(a) of the PPDA (Contracts) Regulations 2023. Equally the Head of the Procurement and Disposal Unit should strictly request for Performance Securing Declarations and monitor that they are obtained for all procurements conducted under the Request for Quotations (RFQ) method. This will minimize the financial burden on bidders while safeguarding the Entity against non-performance and failure by contractors or suppliers to fulfil their contractual obligations, in accordance with Regulation 12(1)(a) of the PPDA (Contracts) Regulations, 2023.

Buliisa District Local Government should implement the recommended action plan on page **34** of this report.

CHAPTER 1: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a compliance inspection of Buliisa District Local Government for the Financial Year 2024/2025 and reviewed 10 sampled procurement transactions. The inspection involved a review of procurement structures, procurement and asset disposal processes, as well as contract performance following the provisions of the PPDA Act, Cap. 205, the PPDA Regulations, 2023 and PPDA Guidelines, 2024.

1.2 Inspection Objectives

The overall objective of the compliance inspection was to assess and establish the degree of compliance of Entity's procurement system, process and disposal with the provisions of the PPDA Act, Cap. 205; the PPDA Regulations, 2023 and PPDA Guidelines, 2024 and the level of procurement performance over the inspection period.

The specific objectives of the inspection were to:

1. Establish the level of compliance by the Entity with the general provisions of the PPDA Act, Cap. 205 and the attendant PPDA Regulations with regard to the performance of the procurement structures and conduct of procurement processes;
2. Assess the degree of compliance of the Entity' disposal process with the provisions of the PPDA Act, Cap. 205 and the attendant PPDA Regulations;
3. 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
4. Follow up on the implementation of UGIFT projects.

1.3 Structure of the Entity

According to Section 28 of the PPDA Act, Cap. 205, the Accounting Officer has the overall responsibility for the successful execution of procurement, disposal and contract management in the Procurement and Disposal Entity. The Accounting Officer of Buliisa Local Government District during Financial Year under review was Prof. Dr. Musinguzi Bahemuka.

The Permanent Secretary/Secretary to the Treasury of the Ministry of Finance, Planning & Economic Development approved the members of the Contracts Committee listed in Table 1 below:

Table 1: Composition of Contracts Committee

No	Name	Title	Date of appointment
1	Ms. Sarah Snailie Namiru	Member	02nd May 2024
2	Ms. Sophia Kabonero	Member	02nd May 2024
3	Mr.Denis Okot	Ag. Chair	19th April 2023
4	Mr. Hannington Mwijukye	Member	17th June 2024
5	Mr. Emmanuel Apounyo	Secretary	17th April 2024

According to Section 33 of the PPDA Act, Cap .205, all procurement or disposal activities of the Procuring and Disposing Entity except adjudication and the award of contract were to be managed by the Procurement and Disposal Unit. The Procurement and Disposal Unit during the financial year under review was headed by Mr. Roland Wilfred Kashaija.

1.4 Scope of the Inspection

The Inspection involved a review of the procurement process, disposal process, general compliance issues and contract implementation of 10 transactions under Financial Year 2024/25. (***Appendix 2***)

1.5 Methodology

On 28th November 2025, the Entity was notified about the compliance inspection exercise. A sample of 10 procurement transactions conducted in the Financial Year 2024/2025 was selected based on stratified random sampling. A debrief meeting was held on 13th February 2026 between the inspection team and the Entity's officials. A management letter was issued to the Entity for management's response on 15th April 2026 with a request to submit management responses by 24th April 2026 which was submitted on 30th April 20206.

Two Senior Officers-Performance Monitoring and One officer examined records and documents for each sampled procurement transaction and obtained the relevant evidence to derive conclusions under supervision of the Regional Manager, Central Region. This involved a review of the Entity's procurement/disposal planning, initiation, bidding, evaluation, contract placement and processes. At the end of the document review, physical verification was undertaken to ascertain the level of contractual delivery and fitness for purpose.

During the compliance inspection exercise, the team held interviews with the staff from the Procurement and Disposal Unit (PDU) and User Departments where necessary, for obtaining crucial qualitative information about the internal control system and processes in place.

On completion of data collection and before writing the report, the Inspection Manager reviewed the working papers for completeness. The working papers contained a detailed chronology of findings on each of the sampled transactions. The report presents the key findings and conclusions arising from the inspection.

CHAPTER 2: FINDINGS AND RECOMMENDATIONS

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

2.1.1 Failure to Implement 100% Previous Audit Recommendations for Financial Year 2021/2022

Section 10 (1) (a) of the PPDA Act, Cap. 205 provides that where there is persistent breach of this Act or regulations made, or guidelines issued, under this Act, the Authority may- (a) direct the concerned procuring and disposing entity to take such corrective action, as may be necessary in the circumstances, to rectify the breach.

The Entity was issued a compliance inspection report for financial year 2021/2022 with eight recommendations and out of the eight recommendations, only one (12.5%) recommendation implemented, three recommendations representing 37.5% were partially implemented and four (50%) were not implemented as indicated in the Table 2 below:

Table 2: Previous Recommendations to the Entity

No.	Recommended Action	Comment/ Implementation Status	Management Response
1.	The Accounting Officer should put in place a strong internal mechanism and a dedicated team of staff for implementation of audit recommendations that will always ensure full implementation of the Authority's previous audit recommendations.	Not implemented	*Management responded that this was partially implemented by assigning the deputy Chief Administrative Officer (Katusabe Rawlings) who was tasked of Implementing the Authority's previous audit recommendations* **Authority's comment** There was no evidence provided to support the management response.
2.	The Accounting Officer should regularly carry out a review of the implementation of the procurement plan and update the procurement plan in accordance with Section 58 (4) of the PPDA Act. 2003 to ensure improved performance.	Not implemented	*Management stated that the Procurement Plan 2024/ 2025 was updated in accordance with Section 58 (4) of the PPDA Act. 2003, a copy is attached for your perusal.* **Authority comment** The Authority noted the response provided by Management. However, it observed that similar cases were re-occurring
3.	The Accounting Officer should always appoint Contract	Partially implemented	*Management responded that the contracts managers were*

No.	Recommended Action	Comment/ Implementation Status	Management Response
	Managers for all contracts in accordance with Regulation 50 (l) of the PPDA (Contracts) Regulations, 2023.		*appointed and the letters were previously missing on file had been availed for verification* **Authority's Comment** Authority noted that the two appointment letters provided both appointed District Project Management Committees without specifying the particular projects & the timelines for implementation.
4.	The Head Procurement and Disposal Unit should guide Evaluation Committees in conducting detailed evaluation in accordance to Regulation l9 of the PPDA (Evaluation) Regulations, 2023.	Not implemented	*Management stated that this was Partially implemented, for the case of detailed evaluation criteria under Water Project rehabilitation of 09 Deep Boreholes.* **Authority's comment** Authority noted Management response. However, it was observed that cases of irregularities at evaluation stage were still reoccurring as stated in this report.
5.	The Contract Managers should ensure that all contract management records are kept and archived as required in accordance with Regulation 52 (3) (a) (vii) of the PPDA (Contracts) Regulations, 2023; and	Not implemented	*Management stated that this was partially implemented, and that copies of contract management records were maintained and archived in the Central Registry as required under Regulation 52(3)(a)(vii) of the PPDA (Contracts) Regulations, 2023. Management further stated that going forward, the Accounting Officer has instructed user departments to also submit copies to the Procurement and Disposal Unit* . **Authority's Comment** Authority noted the response and observed that some records were still missing on procurement

No.	Recommended Action	Comment/ Implementation Status	Management Response
			action files and had not been provided for verification.
6.	Manage the obligations and duties of the procuring and disposing entity specified in the contract; and make certain that the provider performs the contract in accordance with the terms and conditions specified in the contract in line with Regulation 52 (l) of the PPDA Regulations, 2023.	Partially implemented	*Management stated that this had been partially implemented through the establishment of Management Committees for each contract to be executed, and that the copies of the respective arrangements were attached*
7.	The User Department should ensure that proper identification of need is done by determining the potential savings in time or transaction costs in accordance to Regulation 7 (2) (g) of the PPDA (Planning) Regulations, 2023.	Partially implemented	*Management stated that this had been partially implemented, noting that user departments now present their identified needs to the Technical Planning Committee for appropriate guidance in determining potential savings in time and transaction costs, in accordance with Regulation 7(2)(g) of the PPDA (Planning) Regulations, 2023.*

Implication

Non-implementation of recommendations hinders performance improvement of the Entity's procurement and disposal function and exposes the entity to repeat audit queries.

Recommendation

The Accounting Officer should put in place a strong internal mechanism and a dedicated team of staff for implementation of recommendations that is aimed at full implementation of the Authority's recommendations. The team should maintain a comprehensive recommendations tracker and provide periodic reports to Management to ensure timely corrective action in line with Section 10 (1) (a) of the PPDA Act, Cap. 205.

2.1.2 Failure by the Internal Auditor to Audit the Procurement and Disposal Function

Regulation 27 (a) of the PPDA (Procuring and Disposing Entities) Regulations, 2023 provides that the Internal Audit Department of a Procuring and Disposing Entity shall audit the method used for a procurement and the payment made to establish whether the supplies, works or services are properly ordered, received, verified and paid for in accordance with the Public Finance Management Act, 2015 and the other applicable laws.

The Authority found that the Internal Auditor did not conduct any procurement audit throughout the Financial Year 2024/2025. Upon discussion with the Internal Auditor revealed that the Internal Audit Department did not have any record related to any procurement audit conducted throughout the Financial Year 2024/2025.

Implication

This weakened internal oversight and early detection of procurement irregularities, since procurement processes were not independently reviewed during the year to confirm compliance, value for money and effectiveness of controls. As a result, weaknesses in planning, method selection, evaluation, contract management and payments remained uncorrected.

Management Response

Management acknowledged the audit finding and explained that in the current Financial Year 2025/2026, the Internal Auditor had undertaken an audit of the procurement and disposal function.

Recommendation

The Internal Auditor should audit the procurement and disposal function on a quarterly basis in accordance with Regulation 27 (a) of the PPDA (Procuring and Disposing Entities) Regulations, 2023.

2.1.3 Inadequate Bidding Documents

Regulation 42 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023 provides that a Procuring and Disposing Entity shall, when preparing each bidding document ascertain that; the most appropriate type of contract shall result from the procurement proceedings in terms of contractual protection to the Procuring and Disposing Entity, structure of payment, payment terms and method of payment.

The Authority found that the Entity prepared inadequate bidding documents in six procurements worth UGX. 601,473,507 as detailed in Table 3 below:

Table 3: Procurements with Inadequate Bidding Documents

No.	Subject of procurement	Amount (UGX)	Irregularity	Management Response
1.	Construction of a Two Classroom Block at Wanseko primary school BULI821/WRKS/2024-2025/00001 UGX. 130,687,301	130,687,301	Failure to include Beneficial ownership Form and Environmental Social Health and Safety safeguards Form	*Management acknowledged the finding and stated that, going forward, the Entity has adopted the Standard Bidding Documents (SBDs) in accordance with Regulations 33–40 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.*

No.	Subject of procurement	Amount (UGX)	Irregularity	Management Response
2.	Rehabilitation of spring well at Sitin Bisso Sub County Buliisa District Ref: Buli 821/Wrks/2024/2025/00007	12,000,000	• The bid validity was stated as 28th February 2024 yet the bidding document was issued on 2nd March 2025. • The deadline was 11th November 2024 yet the document was issued on 2nd March 2025. • Failure to specify the personnel required. • Failure to provide for detailed technical evaluation criteria.	*The Authority's finding on bid validity and the failure to specify personnel was acknowledged as true, and Management stated that it has noted the matter with concern. However, Management clarified that the Standard Bidding Document (SBD) Instructions to Bidders (ITB) indicated the deadline for submission as 1st April 2025.* **Authority's Comment** The Authority noted the response but observed that the date stated in the Instructions to Bidders (ITB) did not match the date indicated in the bidding schedule. Accordingly, the observation was maintained.
3.	Mantainance of 7 Classroom Block with an Office and Store at Kisiabi Primary School Buliisa town Council BULI821/Wrks/2024/2025/00002	199,992,583	• The bidding document did not specify the personnel required • The bidding document did not provide for detailed technical evaluation criteria	*Management acknowledged that Authority's findings were true, and the Entity noted them with concern and promised to adhere to the laws*
4.	Supply and delivery of ICT Equipment for Seed Secondary School (Kihungya sub county) Ref: Buli821/MoEs/2024/2025/00006	163,000,000	• The bidding document had no list of the required items • The bidding document had no specifications • Contradictions on the requirement	*The Authority's findings were acknowledged as true. However, Management explained that the list of required items and specifications was issued separately, as the procurement was hybrid in nature, and most*

No.	Subject of procurement	Amount (UGX)	Irregularity	Management Response
			for advance payment where ITB 45.1 of the Bid Data sheet stated that advance payment shall not be Applicable but GCC16.1 of the special conditions of contract stated 30 % of advance payment and 70% after delivery, verification and acceptance.	*of the requirements were prepared by the Ministry of Education and Sports.*
5.	Maintenance of a 2 Classroom Block at Kisansya Primary School Kigwera Sub Country 2024-2025 Education Department Under Development Grants BULI821/WRKS/2024/2025/00003	68,318,623	• The technical personnel to perform the contract were not listed in the evaluation criteria. • No requirement for a bid securing declaration • No provision for beneficial ownership forms • No provision for a performance securing declaration	*Management acknowledged Authority findings as true, and noted them with concern. Management promises that going forward, the Entity has adopted the use of Standard Bidding Documents (SBDs) in accordance with Regulations 33–40 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.*
6.	Supply and Installation of UGIFT Micro Irrigation Scale Irrigation System (Mugonze Esau Tolbeert 2.5 acres BULI821/Works/2024-2025/ 00010 Lot 2	27,475,000	• No request for bid securing declaring • No request for beneficial ownership forms • No request for performance securing declarations	*The Authority's findings were acknowledged as true, and the Entity noted them with concern. However, Management attributed the error the fact that the procurement was hybrid in nature and that the solicitation document was prepared by the Ministry of Agriculture*
	Total	**601,473,507**		

Implication
This exposed the Entity to weak contractual protection and value-for-money risks, since inadequate bidding documents result in selection of an inappropriate contract type and unclear payment structure, terms and methods of payment. As a consequence, the Entity faced increased risk of contract disputes, unplanned variations, delayed or substandard delivery, overpayments and difficulties enforcing performance obligations, which can lead to inefficient use of public funds.

Recommendations
The Head, Procurement and Disposal Unit should prepare adequate solicitation documents in accordance with Regulations 33-40 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023. And the Contracts Committee should critically review bidding documents submitted by the Procurement and Disposal Unit to check inconsistencies in accordance with Regulation 42 of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

2.1.4 Failure to Shortlist the Minimum Required Number of Bidders
Regulation 20 (1) of the PPDA ((Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023 requires that procurement using the quotation method shall be by selection of bidders using a shortlist which shall have at least six providers.

The Authority found that the Entity did not invite the required minimum numbers of bidders in seven procurements worth UGX. 783,725,459. Procurement transactions without the minimum required number of bidders are indicated in Table 4 below:

Table 4: Procurements Without the Minimum Required Number of Bidders

No.	Subject of Procurement	Amount (UGX)	Bidders shortlisted/ Invited
1.	Renovation of Resource Center and a 5 stance VIP Latrine at the District Head Quarters BULI821/WRKS/2024/2025/00006	47,656,896	3
2.	Construction of a Two Classroom Block at Wanseko primary school BULI821/WRKS/2024/2025/00001	130,687,301	3
3.	Rehabilitation of spring well at Sitin Bisso Sub County Buliisa District BULI821/WRKS/2024/2025/00007	12,000,000	5
4.	Mantainance of 7 Classroom Block with an Office and Store at Kisiabi Primary School Buliisa town Council BULI 821/Wrks/2024/2025/00002	199,992,583	3
5.	Siting, supervision, drilling, casting and installation of 4 No deep Boreholes BULI821/WRKS/2024/2025/00013	138,107,200	5

No.	Subject of Procurement	Amount (UGX)	Bidders shortlisted/ Invited
6.	Phase I: Construction of Kigoya Mini Solar piped water system BULI821/WRKS/2024/2025/00012	186,962,856	4
7.	Maintenance of a 2 Classroom Block at Kisansya Primary School Kigwera Sub Country 2024-2025 Education Department Under Development Grants BULI821/WRKS/2024/2025/00003	68,318,623	4
	Total	**783,725,459**	**Av. 3.8**

Implication
This reduced competition and limited the Entity's ability to obtain value for money, since fewer invited bidders lowers the likelihood of receiving competitive prices and quality offers. It also undermined fairness and transparency in the procurement process, increased the risk of repeated awards to a narrow pool of providers and potential collusion.

Management Response
Management acknowledged the finding and pledged to ensure that going forward in FY 2025/2026, the Head of PDU will ensure compliance with Regulation 20(1) of the PPDA Regulations, 2023 by shortlisting at least six providers under restricted/quotation methods. Sample invitation for quotations has been attached for reference.

Recommendations
1. The Accounting Officer should task the Contracts Committee to desist from approving shortlist of bidders less than six providers under restricted /quotation methods to maximize competition and realize value for money.
2. The Head, Procurement and Disposal Unit should shortlist a minimum of six providers to compete under restricted /quotation methods as per Regulation 20 (1) of the PPDA ((Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

2.1.5 Irregularities at Bid Evaluation stage
Regulations 5 (1) of the PPDA (Evaluation) Regulations, 2023 provides that the evaluation of bids shall be conducted in accordance with the evaluation criteria specified in the bidding documents. The Authority found irregularities at the bid evaluation stage in five procurements worth UGX. 515,414,253. The Procurement transactions with irregularities at the bid evaluation stage are detailed in Table 5 below:

Table 5: Procurement transactions with irregularities at the evaluation stage

No.	Subject of Procurement	Amount (UGX)	Findings	Management response
1	Renovation of Resource Center and a 5 stance VIP	47,656,896	Change of bid prices • The bid for KIBS General services Ltd had UGX.	*Management acknowledged the observation*

No.	Subject of Procurement	Amount (UGX)	Findings	Management response
	Latrine at the District Head Quarters BULI821/WRKS/ 2024/2025/00006		50,571,705 at bid opening but evaluation report had UGX. 58,427,709 creating a variance of UGX.7,856,004. Contrary to Regulations 5 (1) of the PPDA (Evaluation) Regulations, 2023	*and attributed it to VAT being added at the evaluation stage.* **Authority's Comment:** The Authority noted the response but observed that the amount added did not represent 18% VAT of the bid opening price and, moreover, that the VAT adjustment was not applied consistently across all bidders. Accordingly, the observation was maintained
2.	Construction of a Two Classroom Block at Wanseko primary school BULI821/WRKS/ 2024-2025/00001	130,687,301	Change of bid prices The bid for Bakajjo enterprises Ltd (BEB's) had UGX. 110,751,950 at bid opening but evaluation report had UGX. 130,687,301 creating a variance of 19,935,351 contrary to Regulations 5 (1) of the PPDA (Evaluation) Regulations, 2023	*Management acknowledged the* inspection *finding and attributed it to VAT being added at the evaluation stage.*
3.	Rehabilitation of spring well at Sitin Bisso Sub County Buliisa District BULI821/WRKS/ 2024/2025/00007	12,000,000	Change of criteria by introducing requirements not stated the bidding document that included the following; 1. A copy of drilling permit at preliminary stage.	*Management acknowledged that the Authority's finding is true and attributed*

No.	Subject of Procurement	Amount (UGX)	Findings	Management response
			2. Equipment like Pipe, Rodevice Rodie Die set, Pipe Litters and Pipe wrenches at technical stage. 3. Personnel like Foreman, Hand Pump Installation Technician and Testing Pump Technician as well as the Project manager. This was contrary to Regulation 5(1) of the PPDA (Evaluation) Regulation 2023.	*it to cut and paste by PDU*
4	Siting, supervision, drilling, casting and installation of 4 No deep Boreholes BULI821/WRKS/ 2024/2025/00013	138,107,200	PNR Services Ltd was un fairly eliminated on grounds that its bid validity was up to 30th April 2025 yet their bid stated 2nd May 2025 as was required in the bidding document. This unfairness is contrary to Section: 46 (b) of the PPDA Act, Cap. 205 CAP 205.	*Management acknowledged that the Authority's finding is true*
5	Phase I: Construction of Kigoya Mini Solar piped water system BULI821/WRKS/ 2024/2025/00012	186,962,856	Ethical Code was signed on 9th April 2025 after signing the Evaluation report on 7th April 2025.	Management did not provide a response
	Total	**515,414,253**		

Implication

Irregularities in evaluation exposed the Entity to the risks of awarding contracts to bidders without desired ethical practices, sufficient technical and financial capacity which could result into shoddy work and financial loss to cover the damages.

Recommendations

1. The Evaluation Committee Members should strictly adhere to the set evaluation criteria in accordance with the evaluation criteria specified in the bidding document as provided under Regulations 5 (1) of the PPDA (Evaluation) Regulations, 2023.
2. The, Head Procurement and Disposal Unit should guide the Evaluation Committees to adhere to the criteria stated in the solicitation document in accordance to Regulation 24(1) of the PPDA (Evaluation) Regulations, 2023.

2.1.6 Passing and awarding Contracts to Non-Compliant Bidders

Section 76 (3) of the PPDA Act, Cap. 205 and Regulations 5(1) & (2) of the PPDA (Evaluations) Regulations, 2023 provide that no evaluation criteria, other than that stated in the bidding documents, shall be taken into account.

The Authority found that the Entity passed and awarded three procurements worth UGX 267,281,479 to non-compliant bidders who did not meet the requirements in the bidding documents, as indicated in Table 6 below:

Table 6: Procurements Awarded to Non-Compliant Bidders

No	Subject of Procurement	Amount (UGX)	Findings
1.	Rehabilitation of spring well at Sitin Bisso Sub County Buliisa District	12,000,000	Kadikus Investments Ltd (BEB) lacked the following: 1. Powers of Attorney 2. Income Tax clearance certificate 3. A valid copy of company Trading License 4. Evidence of contributions of NSSF for staff. 5. Audited books of Accounts for previous two years.
2.	Phase I: Construction of Kigoya Mini Solar piped water system	186,962,856	1. W&S Consults International Ltd (BEB) lacked evidence of contributions NSSF for staff. 2. Evaluation criteria stated the requirement for a Sociologist (Degree in Social Work with three years' experience) The BEB was declared compliant but these qualified personnel were not part of their bid. 3. Evaluation criteria stated the requirement for Health and Safety Manager with certificate in Healthy and Safety related Discipline, and with 01-year general work experience. Notably, the best evaluated bidder did not submit the qualified staff with the required experience and copies of academic documents.
3.	Maintenance of a 2 Classroom Block at Kisansya Primary School Kigwera Sub Country 2024-2025 Education Department Under Development Grants	68,318,623	Mukem U Ltd (BEB) did not present the required Audited Books of Accounts but he was declared the best evaluated bidder. Yet the same reason was used to eliminate M/s Credo Establishments Ltd.
	Total	**267,281,479**	

Implication

Irregularities at reviewing and evaluating bids compromise fairness and transparency in the evaluation process which leads to award of contracts to non-compliant bidders and this may eventually result in poor contract performance and such practices undermine the principles of transparency, fairness, accountability, and value for money as provided under the PPDA Act, Cap. 205 and the PPDA Regulations.

Management response

Management acknowledged the Authority's findings and promised that going forward, evaluations will be conducted strictly in accordance with the criteria set in the bidding documents.

Recommendation

Evaluation Committees should conduct evaluations in accordance with the criteria set in the bidding document and in line with Section 76 (3) of the PPDA Act, Cap. 205 and Regulation 5(l) & (2) of the PPDA (Evaluations) Regulations, 2023.

2.1.7 Failure by the Accounting Officer to Endorse on Best Evaluated Bidder Notices

Section 28 (e) of the PPDA Act, Cap. 205 provides that the Accounting Officer shall be responsible for communicating award decisions. The Authority found that the Best Evaluated Bidder Notices for four procurements worth UGX. 445,756,479 were not endorsed by the Accounting Officer but instead by the Head, Procurement and Disposal Unit without the delegation of authority in accordance with Section 41 (a) (ii) of the PPDA Act, Cap. 205. These are detailed in Table 7 below:

Table 7: Procurement where the Accounting Officer did not Endorse on Best Evaluated Bidder Notices

No.	Subject of Procurement	Amount (UGX)
1.	Supply and delivery of ICT Equipment for Seed Secondary School (Kihungya sub county) BULI 821/MoEs/2024/2025/00006	163,000,000
2.	Phase I: Construction of Kigoya Mini Solar piped water system BULI821/WORKS/2024/2025/00012	186,962,856
3.	Maintenance of a 2 Classroom Block at Kisansya Primary School Kigwera Sub Country 2024-2025 Education Department Under Development Grants BULI821/WRKS/2024/2025/00003	68,318,623
4.	Supply and Installation of UGIFT Micro Irrigation Scale Irrigation System (Mugonze Esau Tolbeert 2.5 acres BULI821/Works/2024-2025/ 00010 Lot 2	27,475,000
	Total	**445,756,479**

Implication

This undermined accountability for procurement award decisions, since the Accounting Officer did not formally assume responsibility for communicating the outcomes as required by law. It also raises the risk that award communications may be issued without proper authorization or oversight, which can trigger complaints, administrative review challenges and audit queries, and may expose the Entity to cancellation/nullification of the procurement proceedings.

Management Response

Management acknowledged that the inspection *finding. However, it quoted Regulation 13(1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023, which provides that the Head of Procurement and Disposal Unit shall manage the procurement or disposal process up to the point of contract placement. Management further committed that going forward, it had noted that the Accounting Officer would be responsible for signing the Best Evaluated Bidder Notice.*

Authority's Comment

The Authority noted that the management response however, management of the procurement or disposal process up to the point of contract placement does not qualify the Head, Procurement and Disposal Unit to perform functions of the Accounting Officer. As such, the Authority maintained the inspection finding.

Recommendation

1. The Accounting Officer should endorse on all Best Evaluated Bidder notices before they are displayed or issued to all bidders in accordance with Section 28 (e) of the PPDA Act, Cap. 205.
2. The Head, Procurement and Disposal Unit should not sign the Best Evaluated Bidder Notice (BEBN), as this function falls within the mandate of the Accounting Officer unless formally delegated in writing in accordance with Section 41 (a) (ii) of the PPDA Act, Cap. 205. Assuming such authority without proper delegation not only contravenes established procedures but also prevents the Accounting Officer from exercising effective oversight over the procurement process. This weakens internal controls and compromises institutional accountability.

2.1.8 Signing of Inadequate Contracts

Regulation 9 (1) of the PPDA (Contracts) Regulations, 2023 provides the contents of a contract and the manner in which it should be prepared. The Authority found that the Entity signed inadequate contracts i.e., no provision for Performance Securing Declaration and provisions for contractor's address; start and completion dates of the contract, among others, were left blank in four procurements worth UGX. 377,307,053 as listed in Table 8 below:

Table 8: Procurements with Inadequate Contracts

No.	Subject of procurement	Amount (UGX)	Issues found by the Authority	Management Response
1.	Renovation of Resource Center and a 5 stance VIP Latrine at the District Head Quarters BULI821/WRKS/ 2024/2025/00006	47,656,896	• No contractor's address • No start and completion dates • GCC 52.1 state p/security as N/A • Does not provide for performance	*Management acknowledged the finding on the absence of address of the contractor,*

No.	Subject of procurement	Amount (UGX)	Issues found by the Authority	Management Response
			securing declaration	
2.	Construction of a Two Classroom Block at Wanseko primary school BULI821/WRKS/ 2024-2025/00001	130,687,301	• No contractors address • No start and completion dates	*Management acknowledged the finding on the absence of address of the contractor*
3.	Rehabilitation of spring well at Sitin Bisso Sub County Buliisa District BULI821/Wrks/2024/2025/00007	12,000,000	The contract did not provide for performance securing declaration	*Management acknowledged the finding on the absence of address of the contractor*
4.	Phase I: Construction of Kigoya Mini Solar piped water system Ref: BULI821/WORKS /2024/2025/00012	186,962,856	GCC. 6.1 Notice to contractor was left blank	*Management acknowledged the finding on the absence of address of the contractor*
	Total	**377,307,053**		

Implication

This exposed the Entity to weak contract administration and enforceability risks, since poorly drafted contracts may omit or inadequately define key provisions (deliverables, timelines, performance standards, payment terms, remedies, securities, variation procedures and dispute resolution). As a result, the Entity faced an increased risk of cost overruns, disputes, delayed or substandard delivery, difficulty enforcing penalties or recovering losses, and inefficient use of public funds.

Recommendation

The Accounting Officer should refrain from signing any contract unless it is complete, clear and legally sound, with the parties' obligations, deliverables, timelines, performance standards, payment terms and remedies for breach expressly and comprehensively defined, in line with Regulation 9 of the PPDA (Contracts) Regulations, 2023, which requires contracts to adequately capture the terms and conditions governing the parties' relationship up to completion.

2.1.9 Failure to Enforce 10% Performance Security

Regulations 12(1)(a) of the PPDA (Contracts) Regulations 2023 state that a contract shall become effective as specified in the contract, where one or more of the conditions specified in the contract are fulfilled including the Procuring and Disposing Entity receiving the Performance Security or the Performance Securing Declaration.

The Authority found that the Entity did not enforce 10% performance security in seven procurements worth UGX. 858,496,563. The procurements executed without enforcing 10% performance security are detailed in table 9 below.

Table 9: Procurements executed without enforcing 10% performance security

No.	Subject of procurement	Amount (UGX)	Name of Provider
1.	Construction of a Two Classroom Block at Wanseko primary school BULI821/WRKS/2024/2025/00001	130,687,301	Bakajjo Enterprises Limited
2.	Mantainance of 7 Classroom Block with an Office and Store at Kisiabi Primary School Buliisa Town Council Buli821/Wrks/2024/2025/00002	199,992,583	Mukeum (U) Ltd
3.	Siting, supervision, drilling, casting and installation of 4 No deep Boreholes BULI821/WRKS/2024/2025/00013	138,107,200	Icon Project Limited
4.	Supply and delivery of ICT Equipment for Seed Secondary School (Kihungya sub county) BULI821/MoEs/2024/2025/00006	106,953,000	Amboli Enterprises Ltd
5.	Phase I: Construction of Kigoya Mini Solar piped water system BULI821/WRKS/2024/2025/00012	186,962,856	W&S Consults International Ltd
6.	Maintenance of a 2 Classroom Block at Kisansya Primary School Kigwera Sub Country 2024-2025 Education Department Under Development Grants BULI821/WRKS/2024/2025/00003	68,318,623	Mukem U Ltd
7.	Supply and Installation of Ugift Micro Scale Irrigation System (Mugonze Esau Tolbeert 2.5 acres BULI821/Works/2024-2025/ 00010 Lot 2	27,475,000	Techford Contractors & Suppliers Ltd
	Total	**858,496,563**	

Implication

Failure to enforce a Performance Security request exposes the entity to the risk of uncertainty of quality of output to address the intended need due to lack of acceptable commitment from the provider to follow the contractual obligations during contract implementation as specified in the contract.

Management Response

Management acknowledged that the Authority's finding that some contracts were executed without a performance security, rendering them ineffective. However, management commits that going forward, performance security requirements will be strictly enforced in the Financial Year 2025/2026

Recommendations

1. The Accounting Officer should deem the contracts executed without a Performance Security ineffective according to Regulations 12(1)(a) of the PPDA (Contracts) Regulations 2023.
2. The Head of the Procurement and Disposal Unit should strictly request for Performance Securing Declarations and monitor that they are obtained for all procurements conducted under the Request for Quotations (RFQ) method. This will minimize the financial burden on bidders while safeguarding the Entity against non-Performance and failure by contractors or suppliers to fulfil their contractual obligations, in accordance with Regulation 12(1)(a) of the PPDA (Contracts) Regulations, 2023.

2.1.10 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.
The Authority found an average delay of 55 days in the procurement processes of nine procurements worth UGX. 974,200,459. The delays are detailed in Table 10 below:

Table 2: Delays in the Procurement Process

No.	Subject of Procurement	Amount (UGX)	Findings
1.	Renovation of Resource Center and a 5 stance VIP Latrine at the District Head Quarters	47,656,896	• PDU delayed by 58 working days to submit Form 5 part II to Contracts Committee. AO confirmed funding on 27th July 2024 but PDU submitted to CC on 18th October 2024 • PDU delayed by 17 working days to display NoBEB. CC approved the evaluation report on 11th December 2024 and NoBEB was displayed on 8th January 2025
2.	Construction of a Two Classroom Block at Wanseko primary school	130,687,301	• PDU delayed by 28 working days to submit Form 5 part II to CC for approval. The Accounting Officer confirmed funding on 9th September 2024 and PDU submitted to CC on 18th October 2024 • PDU delayed by 17 working days to display the NoBEB. CC approved the evaluation report on 11th December 2024 but NoBEB was displayed on 8th January 2025
3.	Phase I: Construction of Kigoya Mini Solar piped water system	186,962,856	• PDU delayed by 35 working days to submit Form 5 part II to Contracts Committee. AO approved on 23rd December 2024 and PDU summitted to CC on 12th February 2025 • PDU delayed by 28 working days to issue SBD to W&S Consults International Ltd. SBD was approved on 20th February 2025 and it issued on 1st April 2025

No.	Subject of Procurement	Amount (UGX)	Findings
4.	Maintenance of a 2 Classroom Block at Kisansya Primary School Kigwera Sub Country 2024-2025 Education Department Under Development Grants	68,318,623	PDU delayed by 34 working days to submit form 5 part II to CC. AO approved on 09th September 2024 and PDU submitted to CC on 25th October 2024
5.	Supply and Installation of Ugift Micro Scale Irrigation System (Mugonze Esau Tolbeert 2.5 acres	27,475,000	PDU delayed by 27 working days to submit Form 5 part II to CC. AO approved on 19th December 2024 and CC approved on 3rd February 2025
6.	Rehabilitation of spring well at Sitin Bisso Sub County Buliisa District	12,000,000	• PDU delayed by 34 working days to submit to CC for approval of bidding document, methods, shortlist from 23rd December 2024 to 12th February 2025 • Bidding period took 21 working days contrary to the required minimum of 5 working days from 2nd March 2025 to 1st April 2025
7.	Maintenance of 7 Classroom Block with an Office and Store at Kisiabi Primary School Buliisa town Council	199,992,583	PDU delayed by 28 working days to submit the bidding document, method, shortlist and evaluation team to CC for approval from 9th September 2024 to 18th October 2024
8.	Siting, supervision, drilling, casting and installation of 4 No deep Boreholes	138,107,200	PDU delayed by 34 working days to submit the bidding document, method shortlist and evaluation team to Contracts Committee. Funding was confirmed on 23rd December 2024 and PDU submitted on 12th February 2025
9.	Supply and delivery of ICT Equipment for Seed Secondary School (Kihungya sub county)	163,000,000	• PDU delayed by 51 working days to submit the bidding document, method, shortlist and evaluation team to Contracts Committee. AO confirmed funding on 5th September 2024 and PDU summitted on 18th November 2024 • Delayed by 31 working days to evaluate the bids. Bid opening was on 31st January 2025 and evaluation on 17th March 2025
	Total	**974,200,459**	

Implication

Delays in the procurement processes deny the intended beneficiaries timely service delivery and leads to an overlap in the procurement budget implementation timelines which spills workload to the next financial year. This affects the payment schedule at the end of the financial year due to accumulation of financial encumbrances for paying-off spill over procurements.

Management Response

Management acknowledged the finding and explained that non-adherence to procurement timelines was mainly due to incomplete submissions by user departments, such as Form 05 without necessary attachments. However, going forward, the Accounting Officer has emphasized that all Form 5 submissions must include the required supporting documents before confirmation of funds to avoid delays.

Recommendations

1. The Accounting Officer should enforce strict adherence to procurement timelines in accordance to Section 51 of the PPDA Act, Cap. 205 and follow the procurement lead times set by law in order to achieve efficiency in the procurement process.
2. The Head, Procurement and Disposal Unit should take proactive operational measures to minimize delays and enhance efficiency in procurement processes by ensuring timely preparation and issuance of bidding documents, evaluation reports, and contract documents to avoid or reduce administrative delays.

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

2.2.1 Failure to Dispose Obsolete Items

Regulations 2 (1) and (2) of the PPDA (Disposal of Public Assets) Regulations, 2023 provide that for the purposes of disposal planning, an Accounting Officer shall, in each financial year, cause the public assets of a Procuring and Disposing Entity to be reviewed, to identify the public assets to be disposed of in the following financial year. A Procuring and Disposing Entity may use the Board of Survey or a User Department to identify the public assets to be disposed of.

The Authority reviewed the Entity's Board of survey report for the Financial Year 2023/2024 and observed several assets due for disposal that had not been disposed of. They are listed in Table 11 below.

Table 3: List of items due for Disposal

No.	Asset description	Engraved code/ Reg. No.	Condition
1.	JMC Pick up	LG 0003 - 020	Board off
2.	Mitsubishi Pick up	UG3150R	Board off
3.	Toyota Hilux	UBA236R	Board off

Items due for disposal

Source: Entity's Board of Survey report for financial year 2023/2024

Figure 1: Items due for Disposal taken at the District Police station yard

Dumper truck grounded at the district Police station, photo was taken on the 13/02/2026

Land cruiser grounded at the district police station ; photo was taken on the 13/02/2026

Road construction equipment for disposal photo was taken on the 13/02/2026

Double cabin pickup for disposal photo was taken on the 13/02/2026

Implications

The Entity is exposed to significant financial and operational risks due to the prolonged retention of obsolete assets. These assets lose value over time through depreciation, potentially resulting in financial loss, and remain vulnerable to theft, damage, or vandalism, thereby compromising the security and efficiency of the Entity's operations.

Management Response

Management stated that, for the disposal of obsolete assets, including vehicles, the necessary approvals and permissions have been sought from the relevant and evidence regarding the status has been availed for verification.

Authority's comment
The Authority noted management's response but maintained the finding to facilitate follow-up on its implementation

Recommendation
The Accounting Officer should expedite the disposal of obsolete assets, including the vehicles, in accordance with Regulation 2(1) of the PPDA (Disposal of Public Assets) Regulations, 2023, to prevent further loss of asset value. Engage a certified government valuer to assess the current market value of the assets, obtain the necessary disposal approvals and permissions from the relevant ministries, and conduct the disposal process transparently and in line with the legal and regulatory requirements to safeguard public resources and ensure accountability.

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 Failure to Appoint Contract Managers
Regulation 51 (1) of the PPDA (Contracts) Regulations, 2023 provides that a user department shall nominate an existing member of staff with appropriate skills and experience, or who is supervised by a member of staff with appropriate skills and experience, as a contract supervisor and inform the Accounting Officer in writing copied to the internal audit department, Secretary Contracts Committee and any other relevant stakeholders informing them of the designated contract supervisor, who shall take full responsibility.

The Authority observed that contract managers were not appointed in four procurements worth UGX. 699,236,949. The procurements where the contract managers were not appointed are detailed in Table 12 below:

Table 4: Procurements Executed without Appointing Contract managers

No.	Subject of Procurement	Amount (UGX)
1.	Renovation of Resource Center and a 5 stance VIP Latrine at the District Head Quarters BULI821/WRKS/2024/2025/00006	47,656,896
2.	Maintenance of 7 Classroom Block with an Office and Store at Kisiabi Primary School Buliisa town Council BULI 821/Wrks/2024/2025/00002	199,992,583
3.	Supply and delivery of ICT Equipment for Seed Secondary School (Kihungya sub county) BULI 821/MoEs/2024/2025/00006	163,000,000
4.	Supply and Installation of Medical Equipment for Healthy Centre IIIs Under UGIFT FY 2024-2025. Lot1 MoH/SUPL/2024-2025/00023	288,587,470
	Total	**699,236,949**

Implication
This weakened contract administration and oversight, since no officer was formally accountable for planning and monitoring contract implementation, verifying deliverables, managing timelines, and initiating remedies for non-performance.

Management Response
Management acknowledged that the finding was partially implemented and noted that some letters appointing Contract Managers were not on file at the time of the compliance inspection exercise. However, copies have since been availed for verification.

Authority's comment
Authority noted that the two appointment letters provided both appointed District Project Management Committees without specifying the particular projects and the timelines for implementation. It further observed that the Project Implementation Plans were signed by individuals who were not among those named in the appointment letters, thereby creating doubt regarding their roles and authority.

Recommendation
The Heads of User Departments should nominate a contract manager with the appropriate skills and experience for appointment by the Accounting Officer in accordance with Regulation 51 (1) of the PPDA (Contracts) Regulations, 2023. The appointed persons should be furnished with the copy of the contract and immediately prepare the contract implementation plan using form 49 and follow the planned implementation procedure to completion.

2.3.2 Missing Records on Procurement Action Files
Section 44 of the PPDA Act, Cap 205 provides that the Procuring and Disposing Entity shall maintain records on its procurement and disposal proceedings for a period of seven years from the date of a decision to terminate the procurement and disposal action, or the date of contract completion, whichever comes later.
The Authority found that there were missing records on eight procurements action files worth UGX. 811,200,459 as indicated in the Table 13 below;

Table 5: Procurements with Missing Records

No.	Subject of Procurement	Amount (UGX)	Missing Records
1.	Renovation of Resource Center and a 5 stance VIP Latrine at the District Head Quarters BULI821/WRKS/2024/2025/00006	47,656,896	• Program of works • Completion certificate • Progress management reports • Record of site meetings
2.	Construction of a Two Classroom Block at Wanseko primary school BULI821/WRKS/2024-2025/00001	130,687,301	• Payment records • Completion certificate • Record of advance payment • Record of submission of Performance security
3.	Rehabilitation of spring well at Sitin Bisso Sub County Bulissa District BULI821/Wrks/2024/2025/00007	12,000,000	• Performance Securing Declaration • Commencement Letter • Progress reports • Completion Report

No.	Subject of Procurement	Amount (UGX)	Missing Records
4.	Maintenance of 7 Classroom Block with an Office and Store at Kisiabi Primary School Buliisa town Council BULI821/Wrks/2024/2025/00002	199,992,583	• Appointment of contract manger • Commencement Letter • Hand over Certificate
5.	Siting, supervision drilling, casting and installation of 4No deep Boreholes BULI 821/Wrks/2024/2025/00013	138,107,200	• Commencement Letter • Site possession Letter • Completion report • Hand over report certificate
6.	Phase I: Construction of Kigoya Mini Solar piped water system Ref: BULI821/WORKS/2024/2025/0001 2	186,962,856	• Contract performance report • Performance securing declaration 10 % as stated • Completion certificate of works • Site hand over records • Commencement letter
7.	Maintenance of a 2 Classroom Block at Kisansya Primary School Kigwera Sub Country 2024-2025 Education Department Under Development Grants BULI821/WRKS/2024/2025/00003	68,318,623	• Contract report • Hand over and commissioning records • Payment record on file • Physical verification revealed that the class rooms had no glasses • Completion report • Hand over reports
8.	Supply and Installation of UGIFT Micro Irrigation Scale Irrigation System (Mugonze Esau Tolbeert 2.5 acres BULI821/Works/2024-2025/ 00010 Lot 2	27,475,000	ES Performance Security
	Total	**811,200,459**	

Implication
This undermined transparency, accountability and auditability of the procurement processes, since the absence of key records makes it difficult to verify whether the procurements were conducted in accordance with the legal requirements and approved procedures.

Management Response
Management responded that the missing documents were not on files at the time of inspection *but that they were availed for verification*

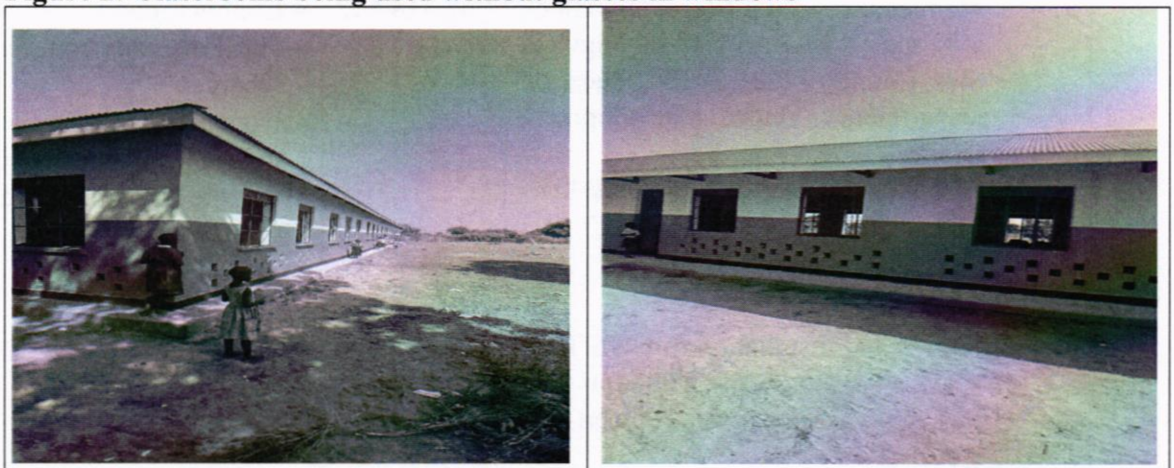
Authority's comment
Authority verified the documents availed and maintained the observation for the missing records that were not presented.

Recommendation
The Head, Procurement and Disposal Unit should maintain all records regarding procurement and disposal proceedings properly and kept in their respective files in accordance with Section 33(1) (o) of the PPDA Act, Cap. 205.

2.3.3 Finding from Physical Verification Exercise
The Entity signed a contract on 21st January 2025 with Mukeum (U) Ltd for the maintenance of a seven-classroom block with an office and store at Kisiabi Primary School, Buliisa Town Council, at a contract price of UGX 99,992,583. During physical verification conducted on 13th February 2026, the Authority observed that the quality of the window frames installed on the building was poor and structurally weak, making them unsuitable for fixing the window glass.

In an unrecorded verbal engagement, the District Engineer confirmed that the Entity had rejected all the window frames that had been installed on the building. At the time of verification, however, all the classrooms were occupied and in use.

Figure 2: Classrooms being used without glasses in windows



classrooms being used without glasses in windows i.e.at Kisiabi Primary School on 13/02/2026

Implication
The installation of poor-quality and structurally weak window frames indicates inadequate contract supervision and quality assurance during contract implementation. If not rectified, the defects may compromise the durability, safety, and functionality of the classroom block, resulting in additional repair and maintenance costs to the Entity. Continued use of the facility with defective components may also expose pupils and staff to safety risks and could lead to premature deterioration of the infrastructure, thereby reducing value for money from the public funds invested in the project.

Management Response
No Response was provided

Recommendations

1. The Accounting Officer should direct the contractor to replace all defective and rejected window frames with materials that fully comply with the contract specifications before final acceptance of the works.
2. The District Engineer should strengthen contract supervision and quality control measures by conducting regular inspections, documenting defects, and ensuring that all substandard works are corrected at the contractor's cost in accordance with the contract terms. Additionally, the Entity should withhold any outstanding

2.4 FOLLOW UP ON THE IMPLEMENTATION OF UGIFT PROJECTS

The Authority undertook a physical verification follow up inspection on one of the beneficiaries (Mugonze Esau Tolbert) of the projects funded by UGIFT and ascertained the following physical status of the project.

Figure 3: Pictorial Evidence of the Irrigation Scheme for Mr Mugonze Esau Tolbeert

Amount (UGX)	Pictorial evidence on status
27,475,000	The Project was operational but not serving the intended purpose i.e vegetable irrigation; instead used the system for other domestic purposes 

Implication

The underutilization of the irrigation infrastructure limited achievement of value for money from the project investment and increased the risk that the expected outcomes of enhanced crop production, food security, and income generation would not be achieved.

Management Response

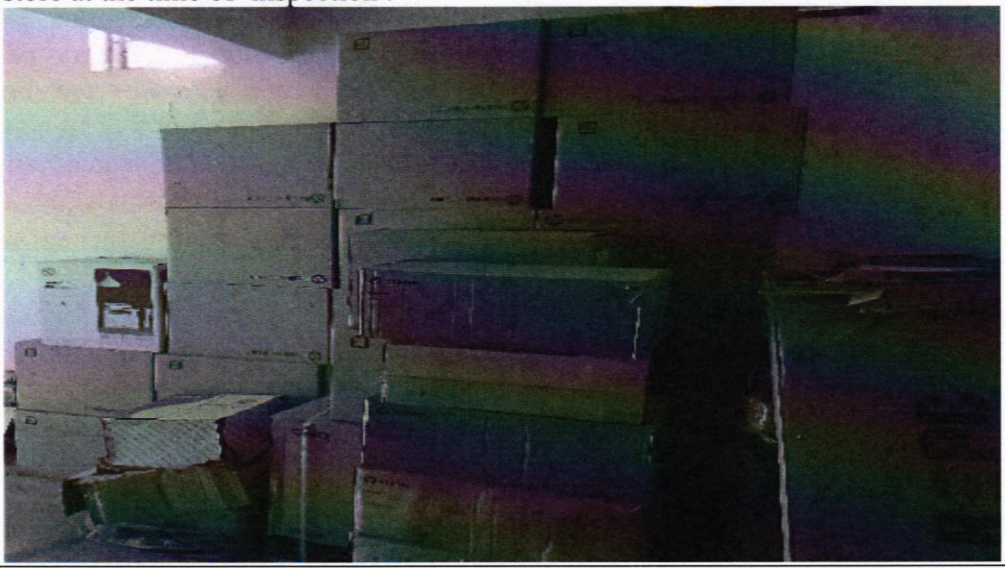
Management acknowledged the finding and pledged to strengthen compliance by ensuring full implementation of contract management requirements in line with PPDA Regulations.

Recommendation

Accounting Officer and Management should strengthen post-implementation monitoring and beneficiary support mechanisms to ensure that project beneficiaries utilize the facilities for the intended agricultural activities. In addition, the responsible officers should provide technical support and supervision to the beneficiary to ensure effective use of the irrigation system for vegetable production as originally planned and that irrigation systems are used for their intended agricultural purpose and deliver value for money.

2.4.1 Supply and Delivery of ICT Equipment for Seed Secondary School (Kihungya sub county)

Figure 4: Idle ICT equipment un Utilized in the District stores

Amount (UGX)	**Pictorial evidence on status**
163,000,000	ICT equipment were delivered on 5th June 2025 but remained stored in the district store at the time of inspection . 

Implication

The failure to distribute the ICT equipment to the beneficiary means the intended educational benefits have not been realized, resulting in idle assets and delayed service delivery despite substantial public expenditure.

Management Response

Management acknowledged the finding and pledged to improve on compliance with procurement and contract management requirements.

Recommendations

1. The Accounting Officer should strengthen compliance with the provisions of the Public Procurement and Disposal of Public Assets Authority guidelines and the Public Procurement and Disposal of Public Assets Act by strengthening procurement planning, contract management, and post-procurement distribution controls. In accordance with PPDA contract management requirements.
2. The Accounting Officer should appoint contract managers to handle and oversee receipt, verification, recording and distribution of all procured ICT equipment to the intended beneficiary schools so that the assets are utilized for their intended purpose in accordance with the Regulations 51 and 52 of the PPDA (Contract) Regulations, 2023. Failure to operationalize procured assets would undermine value for money and expose public resources to the risk of misuse, loss, or deterioration.

2.4.2 SUPPLY AND INSTALLATION OF MEDICAL EQUIPMENT FOR HEALTH CENTRE IIIS UNDER UGIFT

Table 6: Status on supply and installation of medical equipment for Health Centre IIIs

Subject	Amount (UGX)	Irregularities in contract execution
Supply and Installation of Medical Equipment for Health Centre IIIs under UGIFT	288,587,470	• Violation of GCC: 16.1 of the special conditions of contract which provided that the structure of advance payment advance shall be 30% of the contract price. Notably, 60% advance equivalent to UGX.173,152,476 was paid, on 10th April 2025 and the Equipment's were delivered on 17th September 2025 (as per Good received note) five months later. • The advance was paid without an advance payment guarantee • The second payment of UGX. 107,042,053 paid 20th June 2025 before the equipment's were delivered

Implication

The absence of procurement records and irregular payment structure exposed public funds to high risk of financial loss and undermines accountability, made it difficult to confirm whether the government obtains value for the funds spent.

Management Response

Management acknowledged the finding and explained that this was a hybrid project where the Ministry of Health was responsible for issuing the Standard Bidding Documents, receipt and that the Entity only participated at evaluation stage.

For advance payment above 30% with-out either advance payment guarantees or PSST approval, Management acknowledged that the inspection *finding. However, it explained that was due to the close of the financial year, an advance payment was made to safeguard funds, supported by an advance payment guarantee covering 100% of the contract value. Accordingly, the Entity paid UGX 173,152,476 to the supplier on 10th April 2025. A second payment of UGX 107,042,053 was also made on 20th June 2025 before delivery of the equipment, and the funds were transferred to the supplier's account at Centenary Bank and subsequently liened. The copy of the advance guarantee was retained in the Entity's safe for record purposes*

Authority's comment

Authority noted the fact that the procurement was a hybrid and MoH handled the procurement process and entity only participated from the evaluation stage. Authority equally noted that the copy of advance payments guarantee was not availed for verification thus maintaining the finding.

Recommendation

The Accounting Officer should strictly adherence to Regulation 43 of the PPDA (Contracts) Regulations, 2023 by ensuring that advance payments are only made where necessary for mobilization, do not exceed 30% of the contract price, and are supported by a valid advance payment security/guarantee and enforce the requirement that advance payment should not exceed the prescribed threshold without obtaining prior approval from the Permanent Secretary & Secretary to the Treasury and that such advances are fully recovered through subsequent contract payments to safeguard public funds.

CHAPTER 3: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

3.1 Overall Inspection Conclusion

The performance of Buliisa District Local Government for the Financial Year 2024/2025 was **Moderately Satisfactory** performance with overall weighted average risk rating of **56%.**

3.2 Entity's risk assessment

The risk rating was weighted to determine the overall risk level of the Entity. The weighting was derived using the average weighted index as shown in Table 15 below:

Table 7: Risk Computation

Risk category	No.	%No	Value (UGX)	%Value	Weights	Total Weighted score	
						by value	by No.
High	3	30	361,962,856	28.7	0.6	17.22	18
Medium	4	40	646,742,354	51.2	0.3	15.36	12
Low	3	30	254,082,719	20.1	0.1	2.01	3
Satisfactory	00	00		00	1	0	0
Total	10	**100**	**1,262,787,929**	**100**	**1**	**34.59**	**33**

Weighted Average (By NO.) = $\frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{33 \times 100}{60} = 55\ \%$

Weighted Average (By Value) = $\frac{\sum \text{Weighted Score}}{60} \times 100 = \frac{34.59 \times 100}{60} = 57.65\%$

Combined Weighted Average = $\frac{55 + 57.65}{2} = 56\ \%$

Since **56%** falls within the **30-70** risk range, the performance of the Entity is rated **Moderately Satisfactory** as detailed in Table 16 below:

Table 8: Risk rating Table

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

Figure 5:Graphical Representation of the Entity's Risk Assessment by Number

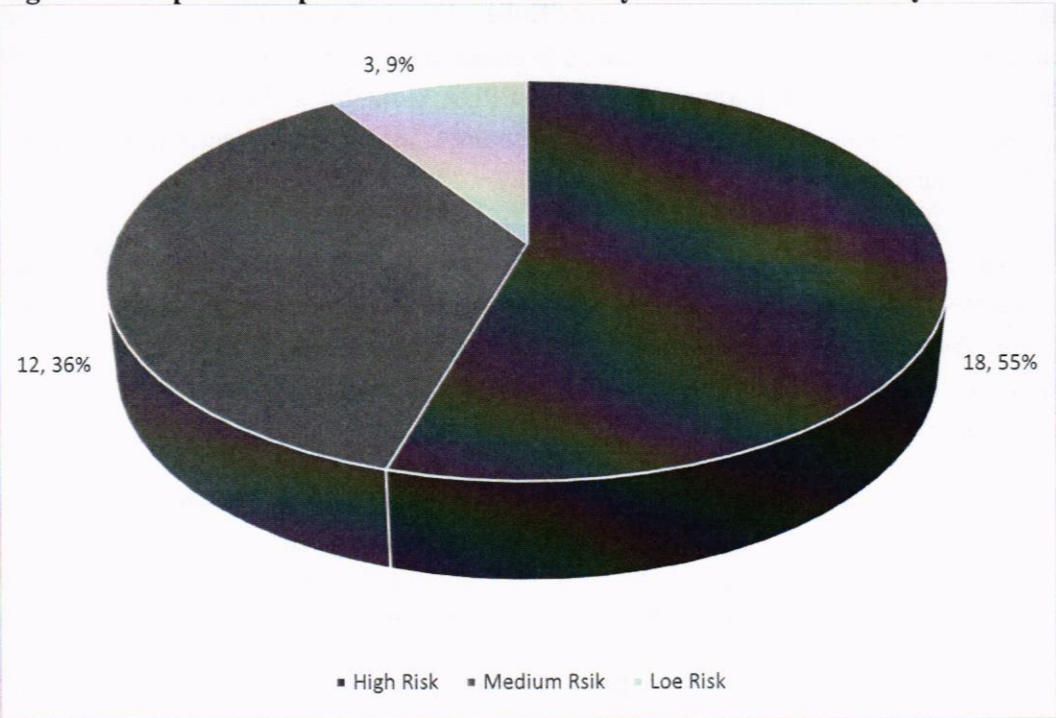
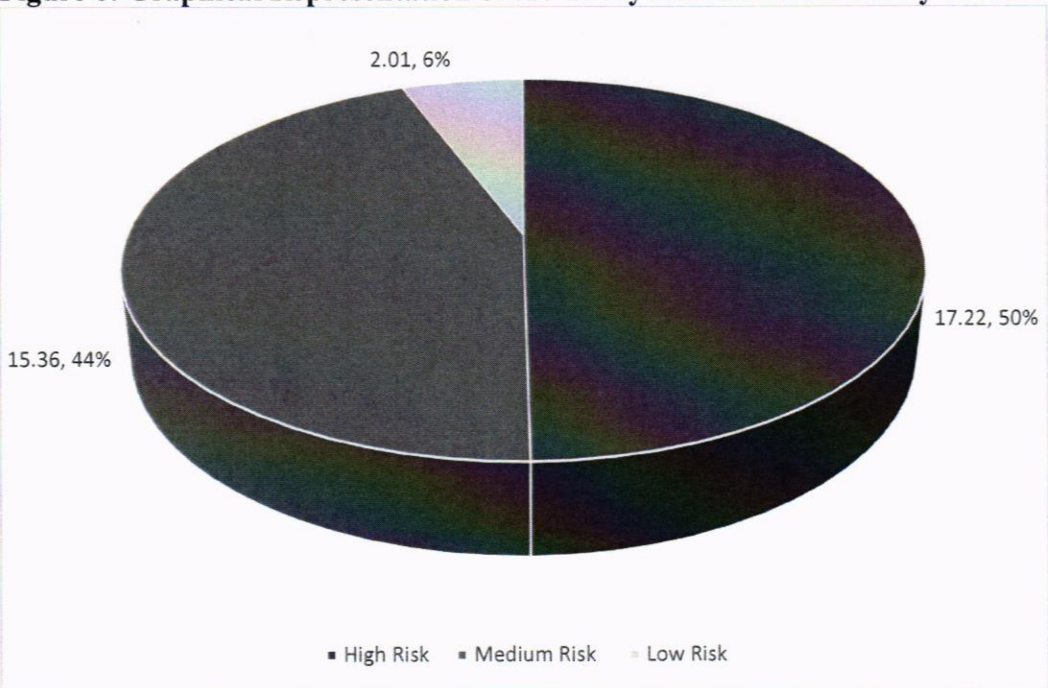


Figure 6: Graphical Representation of the Entity's Risk Assessment by value



3.3 Inspection Opinion/Conclusion

The Procurement and Disposal activities of Buliisa District Local Government for the Financial Year 2024/2025 were generally conducted in compliance with the provisions of the PPDA Act, Cap. 205, the PPDA Regulations, 2023, and PPDA Guidelines, 2024. The Entity maintained the required procurement and disposal structures, and disposal activities reviewed were conducted satisfactorily.

However, the inspection identified several control and performance weaknesses that require management attention. These include failure to implement previous audit recommendations, Internal Auditor not auditing the procurement and disposal function, irregularities during evaluation, inadequate bidding documents, signing contracts based on expired bids and failure to dispose of obsolete items.

While these weaknesses did not materially undermine the overall integrity of the procurement system, they indicate deficiencies in procurement planning, contract management, disposal process and monitoring mechanisms that may adversely affect service delivery, value for money, supplier confidence and achievement of Government policy objectives if not addressed.

Accordingly, the performance of Buliisa District Local Government for the FY 2024/2025 is assessed as **Moderately Satisfactory**, with an overall weighted average risk of **56%**, but requiring targeted management interventions to strengthen procurement efficiency, contract management and compliance with statutory and regulatory requirements.

3.4 Recommended Action Plan

Buliisa District Local Government should implement the following recommendations in Table 17 below within the timeframe given in order to improve its performance in Procurement and Disposal.

Table 9: Action Plan

Finding	Recommendation	Responsible Officer	Time lines
Failure to fully implement 87.5% of previous Authority's Audit recommendations	Establish audit recommendation audit register and quarterly monitoring	Accounting Officer	September 2026
Failure to audit the procurement and disposal function during 20124/2025 on a quarterly basis	Prepare and get approvals of the internal audit plan for Entity's activities which should include PDU quarter audits	Internal Auditor	September 2026
Issue of in-adequate solicitation documents	State clear requirements in SBDs for easy selection and contracting process	Head PDU & Contracts Committees	Continuous
In appropriate evaluation reports.	Evaluation Committees adhere to the evaluation criteria specified in the bidding document	Evaluation Committees	Continuous
In adequate contracts	Prepare and sign complete, clear and legally sound contracts with clear obligations to parties	Accounting Officer & HPDU	Continuous
Failure to dispose of obsolete assets	Expedite the disposal of obsolete assets to prevent further loss of asset value	Accounting Officer	October 2026
Executing contracts without a performance security/ Securing declaration.	Contract and Project managers should be made aware of the obligation of the contractors and securing the entities interests	Accounting Officer	Continuous

APPENDIX 1: CASE BY CASE ANALYSIS

	HIGH RISK CONTRACTS	REASONS FOR HIGH RISK
1.	Construction of Kigoya Mini Solar piped water system BULI821/WORKS/2024/2025/000 12 UGX. 186,962,856	• Low bidder participation was observed during the bidding stage of the procurement process. • Delays were noted in the submission and issuance of bidding documents by the Procurement and Disposal Unit (PDU). • Bid closure and opening were not witnessed by a Contracts Committee member or representative from the user department. • Irregularities were identified at the evaluation stage, where a non-compliant bidder was recommended for contract award after the Evaluation Committee deviated from the stated evaluation criteria. • The Codes of Ethical Conduct for evaluators were signed after the evaluation report had already been prepared. • The Best Evaluated Bidder (BEB) Notice was signed by the Head of PDU without delegated authority from the Accounting Officer. • The procurement process was delayed by 63 working days. • The procurement file lacked key contract management records, including contract implementation reports, site handover reports, a commencement letter, a performance security declaration, and completion certificates. • No 10% performance security was found on file. • No completion certificate for the works was available on the procurement file.
2.	Rehabilitation of spring well at Sitin Bisso Sub County Buliisa District Buli821/Wrks/2024/2025/00007 UGX. 12,000,000	• In adequate SBD • Low bidder participation • Irregularities at bid evaluation stage • Awarding a compliant bidder • Contracting without getting approval of additional funds • Delayed procurement process • Missing procurement records
3.	Supply and delivery of ICT Equipment for Seed Secondary School (Kihungya sub county BULI821/MoEs/2024/2025/00006 UGX. 163,000,000	• Low bidder participation • No evidence that BEB notice was delivered to all bidders. • No performance security

		• In adequate SBD with no technical specifications. • Irregularities at evaluation stage • Bids received after expiry of bidding period without approved extension. • BEB Notice signed by Head PDU instead of the Accounting Officer. • Contract signed above estimated funding without confirmation of additional funds. • Failure to enforce the 5% performance security requirement. • No appointment of Contract Manager and no Contract Implementation Plan. • ICT equipment were delivered on 5th June 2025 but remained stored in the district store at the time of inspection. • Missing records
	MEDIUM RISK CONTRACTS	**REASONS FOR MEDIUM RISK**
1.	Construction of a Two Classroom Block at Wanseko primary school BULI821/WRKS/2024-2025/00001 UGX. 130,687,301	• Failure to include Beneficial ownership Form and Environmental Social Health and Safety safeguards Form • Low bidder participation • Change of bid prices at evaluation stage. • Inadequate contracts • Failure to enforce 10% performance security • Delayed procurement • Missing records on procurement action files
2.	Mantainance of 7 Classroom Block with an Office and Store at Kisiabi Primary School Buliisa town Council BULI821/Wrks/2024/2025/00002 UGX. 199,992,583	• In adequate SBD • Low bidder participation • Lack of performance security/securing declaration • Irregularities at bid evaluation stage • Delayed procurement process • Missing procurement records
3.	Supply and Installation of Medical Equipment for Health Centre IIIs under UGiFT (FY 2024/2025 – Lot 1) MoH/SUPL/2024-2025/00023 UGX. 288,587,470	• Violation of GCC: 16.1 of the special conditions of contract which provided that the structure of advance payment of 60% advance equivalent to UGX.173,152,476 paid, on 10th April 2025 and the Equipment's were delivered on 17th September 2025 (as per Good received note) five months later. • The advance was paid without an advance payment guarantee and no approval by PSST.

		• The second payment of UGX. 107,042,053 paid 20/06/2025 before the equipment's were delivered
4.	Supply and Installation of UGIFT Micro Irrigation Scale Irrigation System (Mugonze Esau Tolbeert 2.5 acres BULI821/Works/2024-2025/ 00010 Lot 2 UGX. 27,475,000	• In adequate SBD • NoBEB signed by HPDU • Missing records • The Project was operational but not serving the intended purpose i.e., vegetable irrigation; instead used for goat farming and irrigation system underutilized
	LOW RISK CONTRACTS	**REASONS FOR LOW RISK**
1.	Renovation of Resource Center and a 5 stance VIP Latrine at the District Head Quarters BULI821/WRKS/2024/2025/0000 6 UGX. 47,656,896	• In adequate SBD • Low bidder participation • Irregularities at bid evaluation stage
2.	Maintenance of a 2 Classroom Block at Kisansya Primary School Kigwera Sub Country 2024-2025 Education Department Under Development Grants BULI821/WRKS/2024/2025/0000 3 UGX. 68,318,623	• In adequate SBD • Low bidder participation • Lack of performance security/securing declaration • Delayed procurement • Missing records
3.	Siting, supervision, drilling, casting and installation of 4 No deep Boreholes BULI821/WRKS/2024/2025/0001 3 UGX. 138,107,200	• Irregularities at evaluation • Lack of performance security/securing declaration • Missing records

APPENDIX 2: PROCUREMENT SAMPLE FOR BULIISA DISTRICT LOCAL GOVERNMENT FOR FINANCIAL YEAR 2024/2025

No	Reference Number	Subject of Procurement	Method of Procurement	Date of Award	Provider	Amount (UGX)
1.	BULI821/WRKS/2024/2025/ 00006	Renovation of Resource Center and a 5 stance VIP Latrine at the District Head Quarters	Request For Quotations	11th December 2024	Nyalikom (U) Limited	47,656,896
2.	BULI821/WRKS/2024-2025/00001	Construction of a Two Classroom Block at Wanseko primary school	Request For Quotations	11th December 2024	Bakajjo Enterprises Limited	130,687,301
3.	BULI821/Wrks/2024/2025/0 0007	Rehabilitation of spring well at Sitin Bisso Sub County Buliisa District	Request For Quotations	9th April 2024	Kadikus Investments Ltd	12,000,000
4.	BULI821/Wrks/2024/2025/0 0002	Mantainance of 7 Classroom Block with with an Office and Store at Kisiabi Primary School Buliisa town Council	Request For Quotations	11th December 2024	Mukeum (U) Ltd	199,992,583
5.	BULI821/Wrks/2024/2025/0 0013	Siting, supervision drilling, casting and installation of 4No deep Boreholes	Request For Quotations	9th April 2025	Icon Project Limited	138,107,200
6.	BULI821/MoEs/2024/2025/0 0006	Supply and delivery of ICT Equipment for Seed Secondary School (Kihungya sub county)	Open Domestic Bidding	19th March 2025	Amboli Enterprises Ltd	163,000,000
7.	BULI821/WORKS/2024/202 5/00012	Phase I: Construction of Kigoya Mini Solar piped water system	Request For Quotations	9th April 2025	W&S Consults Internationa l Ltd	186,962,856

No	Reference Number	Subject of Procurement	Method of Procurement	Date of Award	Provider	Amount (UGX)
8.	BULI821/WRKS/2024/2025/00003	Maintenance of a 2 Classroom Block at Kisansya Primary School Kigwera Sub Country 2024-2025 Education Department Under Development Grants	Request For Quotations	21st October 2025	Mukem (U)Ltd	68,318,623
9.	MoH/SUPL/2024-2025/00023	Supply and Installation of Medical Equipment for Healthy Centre IIIs Under UGIFT FY 2024-2025. Lot1	Open bidding	Not indicated	Rima EA Ltd	288,587,470
10.	BULI821/Works/2024-2025/00010 Lot 2	Supply and Installation of Ugift Micro Irrigation Scale Irrigation System (Mugonze Esau Tolbert 2.5 acres	Restricted Bidding	14th April 2025	Techford Contractors & Suppliers Ltd	27,475,000
	Total					**1,262,787,929**

APPENDIX 3: RISK RATING CRITERIA

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

RISK	DESCRIPTION	AREA	IMPLICATION
	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.	**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 amendment and variations which lead to unjustified delayed contract completion and lack of value for money. Bidders are not given the right of appeal.
		Failure by the Entity to incorporate in the solicitation document aspects of gender, social inclusion, environment, health and safety. Aspects of gender, social inclusion, environment, health and safety not covered by the contractor during contract implementation.	
LOW	Procurements with weaknesses where resolution within the normal management framework is considered desirable to improve efficiency or to ensure that the business matches current market best practice. Deviations from 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	**Planning:** Lack of procurement reference numbers.	This leads to failure to track the procurements which leads to poor record keeping.
		Bidding Process: Not signing the Ethical Code of Conduct	This leads to failure to declare conflict of interest and lack of transparency.

RISK	DESCRIPTION	AREA	IMPLICATION
	with detailed procedures.		

SATISFACTORY
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.