



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

**REPORT ON THE PROCUREMENT AND DISPOSAL AUDIT OF OFFICE
OF THE PRIME MINISTER FOR FINANCIAL YEAR 2024/2025**

JUNE 2026

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Acronyms

BEB	Best Evaluated Bidder
FY	Financial Year
GCC	General Conditions of Contract
GPS	Global Positioning System
MoFPED	Ministry of Finance, Planning and Economic Development
PDE	Procuring and Disposing Entity
PDU	Procurement and Disposal Unit
P/S	Primary School
OPM	Office of the Prime Minister
PPDA	Public Procurement and Disposal of Public Assets Authority
PSST	Permanent Secretary /Secretary to the Treasury
SCC	Special Conditions of Contract
S.S.S	Senior Secondary School
TCC	Tax Clearance Certificate
TOR	Terms of Reference
UGX	Uganda Shillings

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a performance and disposal audit of the Office of the Prime Minister that covered seventeen sampled procurement transactions under the Financial Year 2024/25 (*Appendix 4*).

The overall objective of the audit 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, and the level of procurement performance over the audit period.

The Office of the Prime Minister did not comply with several provisions of the PPDA Act Cap. 205, the PPDA Regulations, 2023 and applicable PPDA Guidelines. Whereas the Entity had procurement structures in place and an adequately staffed Procurement and Disposal Unit, several weaknesses were identified which include partial implementation of previous audit recommendations, incomplete procurement processes and awarding the contract to a non-responsive consultant in the procurement for consultancy services for the enhancement of the monitoring and evaluation information management system-Uganda Refugee Response Monitoring System (OPM/CONS/2024-2025/00002). Poor contract management was also noted which led to non-adherence to contractual terms by the provider in the supply and distribution of heifers and delays in distribution of iron sheets to the intended beneficiaries. The Entity did not undertake disposal of obsolete assets and was beset with inadequate record keeping which drastically delayed completion of the audit exercise.

From the findings of the procurement and disposal audit exercise, the summary performance of the Entity revealed an overall weighted average risk rating of **37.6%** which is **Moderately Satisfactory** performance as per the ranking in Table 9 of the report.

The following key exceptions were noted which require management's attention to strengthen compliance, improve efficiency and effectiveness and enhance value for money in procurement and disposal activities:

1. Failure to fully implement previous audit recommendations: Out of eight audit recommendations made for the audit of FY 2023/2024, two (25%) were implemented while six (75%) were not fully implemented. This affected the performance of the procurement and disposal function.
2. Failure to fully implement the procurement plan for FY 2024/25 worth UGX 27,172,652,600: The Entity had an implementation rate of 88% worth UGX 24,095,436,285 and a variance of UGX 3,080,216,315. This denied services to the intended beneficiaries and also delayed the achievement of desired objectives of the items that were not procured.
3. Failure to reserve 15% of the annual procurement plan budget towards Special Interest Groups contrary to PPDA Guideline No. 11/2024. This denies the registered associations of Women, Youth and Persons with Disabilities the opportunity to participate in public procurement and disposal and hinders achievement of social inclusion in Government Programmes.

4. Failure to submit monthly procurement and disposal reports for FY 2024/2025: Contrary to Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023 and PPDA circular dated 12th August 2025, the Entity did not submit to the Authority monthly procurement and disposal reports electronically using the e-reporting link. Failure to submit monthly procurement and disposal reports affected trail since the Authority did not have information to conduct a population-sample analysis for the Entity. This weakens transparency and accountability.
5. Inadequate record keeping in the Entity: Contrary to Section 33 (o) of the PPDA Act Cap. 205, the contract documents and contract management records such as delivery documents, contract management reports and payment records were not filed on their respective procurement action files which drastically delayed completion of the audit exercise. This weakened transparency and accountability and compromised the audit trail.
6. Incomplete procurement processes: Three procurements worth UGX 482,114,5000 were not completed and there was no evidence of Contracts Committee approval of cancellation of the processes contrary to Regulation 14(1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023. This created uncertainty over the procurement status and may delay service delivery to intended beneficiaries.
7. Awarding a contract to a non-responsive consultant: In the procurement for consultancy services for the enhancement of the monitoring and evaluation information management system-Uganda Refugee Response Monitoring System (OPM/CONS/2024-2025/00002) worth UGX 158,900,000, the provider (Mr. Kasoma Fredrick) was recommended as the Best Evaluated Consultant and eventually awarded a contract although consultant did not submit the required qualifications and experience that had been stated in the Terms of References. This is contrary to Regulation 60(2) of the PPDA (Procurement of Consultancy Services) Regulations, 2023 and could easily compromise the effective delivery of the contract.
8. Delayed evaluation: Delays of nine working days were noted in undertaking evaluation in the procurement of Furniture and Fittings (OPM/SUPLS/2024-2025/00149) worth UGX 153,999,988 contrary to Regulation 4 (1)(a) of the PPDA (Evaluation) Regulations, 2023. This increases the risk of delayed contract award and implementation and may ultimately affect timely delivery of services and achievement of planned objectives.
9. Failure to indicate timelines for each deliverable: In the procurement of consultancy services for the enhancement of monitoring and evaluation information management system-Uganda Refugee Response Monitoring System (OPM/CONS/2024-2025/00002) worth UGX 158,900,000, the timelines for each deliverable were not indicated. According to SCC (GCC 25.1) of this procurement, the required deliverables for the assignment were submission of an inception report, draft report and final report. However, the Entity did not specify the timelines within which each deliverable was to be submitted in the Terms of Reference nor the contract. This was contrary to Regulation 36(3) (d) of the PPDA (Procurement of Consultancy Services) Regulations, 2023 and creates ambiguity in contract administration which may delay completion of the assignment.

10. Failure to comply with contractual specifications: Whereas Pamoja Logistics (U) Ltd was contracted to deliver in-calf (pregnant) heifers in the procurement for supply and distribution of heifers for Bunyoro Affairs worth UGX 390,000,000, the delivered heifers were not in-calf (were not pregnant) as stated by the eleven beneficiaries interviewed by the Authority. This was a breach of the contract and compromised achievement of value for money.
11. Irregularities in the distribution of iron sheets in three sub-regions of Busoga, Bunyoro and Teso:
 - i. Un utilized iron sheets: Although eight beneficiary institutions in Teso sub-region had received the iron sheets, they were still stored in their respective stores and not yet utilized. The structures of six of these institutions where the iron sheets were to be used (Wera Seed School, Osudo P/S, Obalanga Junior School, Okouba P/S, Oculoi Subcounty Headquarters and Lalle Subcounty Headquarters), were at ring beam level. The buildings in two of the institutions (Teso College Aloet and Swaria P/S) were still roofed with asbestos iron sheets which were pending removal and disposal before roofing. Five beneficiary schools in Bunyoro sub-region (Kiryandongo P/S, Munteme Fatima College, Kiziranfumbi S.S.S , Isagara P/S and St. Mary's P/S Kyatiri) received the iron sheets. However, renovation/construction works for the respective structures where the iron sheets were to be used were not yet ready for roofing. The beneficiaries were mobilising funds to prepare the roofing framework; and
 - ii. Delayed distribution of iron sheets for an average of one year from the OPM stores to the intended beneficiaries in the three sub-regions of Busoga, Bunyoro and Teso. This tied up public resources which could be used elsewhere and increased risks of depreciation and pilferage.

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

1. The Accounting Officer, who has the overall responsibility for the execution of the procurement function should:
 - i. Develop and maintain an audit recommendation implementation tracker indicating the responsible officer, actions required, timelines and implementation status for each recommendation. Failure to implement this recommendation may result in the Authority invoking appropriate actions for non-compliance in accordance with Section 10 of the PPDA Act Cap. 205;
 - ii. Enforce full implementation of the procurement plan: Where there is need, a review and update of the procurement plan should be conducted on a quarterly basis and in any other case, wherever necessary to ensure improved performance in accordance with Section 60 (7) and (8) of the PPDA Act Cap. 205;
 - iii. For every Financial Year, reserve at least 15% of the Entity's annual procurement plan budget and procurement requirements whose value does not exceed UGX 30,000,000 to registered associations of Women, Youth and Persons with Disabilities, in accordance with PPDA Guideline No. 11 of 2024;

- iv. Prevail over the Head, Procurement and Disposal Unit to submit monthly procurement and disposal reports to the Authority by 15th of every subsequent month in accordance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023, PPDA Guideline 8/2024 and PPDA circular dated 12th August 2025;
 - v. Prevail over the Contract Managers to submit copies of contract management records to the Procurement and Disposal Unit for filing and archiving;
 - vi. Ensure that each process is either completed or formally cancelled with the Contracts Committee's approval in accordance with Regulation 14 of the PPDA (Procuring and Disposing Entities) Regulations, 2023;
 - vii. Investigate the discrepancy between the contractual specifications in respect to the pregnancy status of heifers and the actual condition of the 150 delivered heifers in the Bunyoro sub-region and submit a report to the Authority on the findings and corrective action taken by 30th September 2026;
 - viii. Ensure that beneficiary readiness is verified during planning before procurement and distribution of iron sheets;
 - ix. Establish a follow-up mechanism to ensure timely distribution and utilization of the iron sheets; and
 - x. Follow-up on the utilisation of the iron sheets in Busoga, Teso and Bunyoro sub- regions raised in 2.5 of this report and submit a report to the Authority by 30th September 2026.
2. The Head, Procurement and Disposal Unit should:
- i. Maintain complete procurement action files containing all mandatory documents in line with Section 33(o) of the PPDA Act Cap. 205 and Regulation 52(3)(a)(vii) of the PPDA (Contracts) Regulations, 2023;
 - ii. Maintain a status register for all ongoing procurements and ensure timely closure of abandoned processes;
 - iii. Guide Evaluation Committees to strictly apply the mandatory requirements and evaluation criteria stated in the bidding documents in accordance with Regulation 60(1) of the PPDA (Procurement of Consultancy Services) Regulations, 2023;
 - iv. In accordance with Section 33 (h) of the PPDA Act Cap. 205, always review the statement of requirements to confirm that specific timelines for each deliverable are indicated; and
 - v. Obtain Contracts Committee's approval in cancellation of procurements.

3. Evaluation Committees should adhere to the evaluation timelines specified in Regulation 4 of the PPDA (Evaluation) Regulations, 2023. Where an Evaluation Committee is not able to complete an evaluation exercise within the specified time, it should explain in writing to the Accounting Officer the reasons for this and request for extension of the evaluation period in accordance with Regulation 4(2) of the PPDA (Evaluation) Regulations, 2023.
4. User Departments should always draft the Terms of Reference indicating specific timelines within which each deliverable is to be performed in accordance with Regulation 36 (3)(d) of the PPDA (Procurement of Consultancy Services) Regulations, 2023 to enable measurement of performance during contract management.
5. Before granting approvals as stipulated in Section 30 (e) of the PPDA Act Cap 205, the Contracts Committee should confirm that the Terms of Reference in the bidding documents and contracts contain specific timelines.

Office of the Prime Minister should implement the recommended action plan in the report.

CHAPTER ONE: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority carried out a procurement and Disposal audit of the Office of the Prime Minister that covered a representative sample of seventeen procurement transactions under Financial Year 2024/2025. The audit involved a review of procurement structures, procurement and asset disposal processes, as well as contract performance following the provisions of the Public Procurement and Disposal of Assets Act Cap. 205, the PPDA Regulations, 2023 and PPDA Guidelines.

1.2 Objectives of the audit

The overall objective of the audit 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, PPDA Regulations, 2023 and PPDA Guidelines and the level of procurement performance over the audit period.

The specific objectives of the audit were to:

1. Establish the level of compliance by the Entity with the general provisions of the PPDA Act Cap. 205, the PPDA Regulations, 2023 and PPDA Guidelines;
2. Assess the degree of compliance of the Entity's disposal process with the provisions of the PPDA Act Cap. 205, the PPDA Regulations, 2023 and PPDA Guidelines; and
3. Assess the level of efficiency and effectiveness in contract implementation including the application of Environmental, Social, Health and Safety (ESHS) requirements.

1.3 Structure of the Entity

The Office of the Prime Minister is mandated to coordinate government policies, ensure effective implementation of government programs, and serve as the leader of government business in Parliament.

a) The Accounting Officer

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 a Procuring and Disposing Entity. The Accounting Officer of Office of the Prime Minister during the Financial Year under review was Mr. Alex Kakooza, the Permanent Secretary.

b) Contracts Committee

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

Table 1: Membership of Contracts Committee

No.	Name	Job Title	Position on CC	Date of Appointment
1.	Mr. Robert Lwasa	Principal System Analyst	Chairperson	17 th April 2026
2.	Mr. James Sanya	Assistant Commissioner, Human Resource	Secretary	17 th April 2026
3.	Ms. Margrate Mutesi	Principal Administrative Secretary	Member	18 th March 2024
4.	Mr. Horace Bashaija	Principal Development Officer	Member	17 th April 2026
5.	Ms. Brenda Namukasa	Senior State Attorney	Member/Legal	6 th September 2023

c) Procurement and Disposal Unit

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 are to be managed by the Procurement and Disposal Unit. The Procurement and Disposal Unit during the financial year under review was manned by eight staff and headed by Ms. Yerusa Nyangoma, the Assistant Commissioner, Procurement as indicated in *Appendix 2*.

d) User Departments

The Entity is comprised of ten departments as indicated in *Appendix 3*.

1.4 Audit Scope

The procurement and disposal audit exercise covered a sample of seventeen procurement transactions worth UGX 17,244,628,884 which represented 63% of the Entity's procurements conducted during the FY 2024/25 and comprised a review of the procurement structures, procurement plan performance and disposal process. The list of sampled transactions is contained in *Appendix 4*.

1.5 Audit Methodology

On 6th February 2026, the Entity was notified about the audit exercise. A sample of 17 procurement transactions conducted in the Financial Year 2024/2025 was selected based on stratified random sampling. An audit launch meeting was held on 18th February 2026 between the audit team and the Entity's officials.

Two officers conducted the exercise under the supervision of the Manager, Performance Monitoring. During the exercise, the team examined records and documents of the sampled procurement transactions and undertook physical verification of some procurements such as Heifers supplied in Bunyoro sub region and supply and distribution of iron sheets in three sub regions of Busoga, Bunyoro and Teso as indicated in *Appendix 5, 6 and 7*. This involved a review of the Entity's procurement/disposal planning, initiation, bidding, evaluation, contract placement and processes.

On completion of file review, the audit team met with various stakeholders to discuss and obtain clarifications on some of the preliminary findings. A debrief meeting was held on 6th May 2026 between the audit team and the Entity's officials. A management letter was issued

to the Entity for management's response on 8th June 2026 and the Entity's responses to the raised issues were received on 18th June 2026. An exit meeting was held on 18th June 2026 at the PPDA Head Office, PPDA-URF Towers, Nakasero Road, Kampala.

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

CHAPTER TWO: FINDINGS OF THE AUTHORITY

2.1. Compliance with the general provisions of the PPDA Act Cap 205, the PPDA Regulations, 2023 and PPDA Guidelines

2.1.1 Failure to fully implement previous audit recommendations

Section 10(1) (a) of the PPDA Act Cap. 205 requires the Procuring and Disposing Entity to implement audit recommendations made by the Authority. The Entity was issued its previous audit report for the Financial Year 2023/2024 in April 2024. Out of eight audit recommendations, two (25%) were implemented while six (75%) were partially implemented as indicated in Table 2 below:

Table 2: Previous audit recommendations that were partially implemented

No.	Recommendation	Audit observation
Accounting Officer should:		
1.	Always conduct comprehensive reviews of the procurement plan and align it with the available funds. Any updates to the procurement plan resulting from the reviews, should be done in adherence with Section 60 (7) of the PPDA Act Cap. 205.	The procurement plan for FY2024/2025 was not fully implemented as indicated in 2.1.2 of this report.
2.	Prevail over the Contract Managers to ensure that contract management records are archived in accordance with 52 (3 (a)(vii)) of the PPDA (Contracts) Regulations, 2023 and to avail copies of the contract management records to the Procurement and Disposal Unit to maintain a full procurement action file.	Poor record keeping of contract management records was noted as indicated in 2.1.5 of this report.
3.	Prevail over the Contract Managers to effectively supervise contracts in accordance with Regulation 52 (1) of the PPDA (Contracts) Regulations, 2023 to ensure timely delivery.	Poor contract management was noted as indicated in 2.3 and 2.4 of this report.
4.	Always ensure that procurement processes are conducted in a timely manner in accordance with Section 51 of the PPDA Act Cap. 205.	Delays in procurement processes were noted as indicated in 2.1.6 of this report.
5.	Always fulfill contractual obligations in respect to timely payment in accordance with Regulation 49 (3) of the PPDA (Contracts) Regulations, 2023.	Delay in effecting payment was noted as indicated in 2.3.1 of this report.
The Evaluation Committee		
6.	The Evaluation Committees should always undertake evaluation within the timelines specified in Regulation 4 of the PPDA (Evaluation) Regulations, 2023. Where an Evaluation Committee is not able to complete an evaluation exercise within the specified time, it should explain in writing to the Accounting Officer the	A delay in undertaking evaluation was noted as indicated in 2.1.6 of this report.

No.	Recommendation	Audit observation
	reasons for this and request for extension of the evaluation period in accordance with Regulation 4(2) of the PPDA (Evaluation) Regulations, 2023.	

Implication

Failure to fully implement audit recommendations limits improvements in the procurement and disposal function.

Management Response

Management notes the audit observations and promises to continue addressing the issues raised.

Recommendation

The Accounting Officer should develop and maintain an audit recommendation implementation tracker indicating the responsible officer, actions required, timelines, and implementation status for each recommendation. Failure to implement this recommendation may result in the Authority invoking appropriate actions for non-compliance in accordance with Section 10 of the PPDA Act Cap. 205.

2.1.2 Procurement Plan Implementation

Section 60 of the PPDA Act Cap. 205 provides that “a Procuring and Disposing Entity shall plan its procurement and disposal in a rational manner and in particular shall integrate its procurement budget with its expenditure programme.” The Entity implemented procurement activities worth UGX 24,095,436,285 for FY 2024/2025 which was 88% of the total procurement planned value of UGX 27,172,652,600 with a variance of UGX 3,080,216,315 as indicated in Table 3 below:

Table 3: Procurement plan implementation rate

Analysis of procurement spend	
Total procurement plan value inclusive of VAT (UGX)	27,172,652,600
Total procurement spend value inclusive of VAT (UGX)	24,095,436,285
Procurement plan implementation rate (%)	88%
Implementation variance (UGX)	3,080,216,315

Implication

Failure to implement planned procurement activities may delay the achievement of the Entity's strategic objectives, affect timely delivery of planned outputs and reduce the effectiveness of resource utilization during the financial year.

Management response

The procurement plan value for OPM submitted to the Authority on 9th December 2024 was UGX 27,172,657,600. Attached are IFMS reports for the Government of Uganda ordinary budget amounting to UGX 18,501,510,607,32 and the Contingent Fund amounting to UGX 5,593,934,678 totaling to UGX.24,095,436,285.

Recommendation

The Authority noted Management's response and recommends that the Accounting Officer should enforce full implementation of the procurement plan. Where there is need, a review and update of the procurement plan should be conducted on a quarterly basis and in any other case, wherever necessary to ensure improved performance in accordance with Section 60 (7) and (8) of the PPDA Act Cap. 205.

2.1.3 Failure to reserve 15% of the annual procurement plan budget towards Special Interest Groups

PPDA Guideline No. 11/2024 provides that "*a Procuring and Disposing Entity shall reserve at least 15% of its annual procurement plan budget for award to registered associations of Women, Youth and Persons with Disabilities. The procurements shall relate to supplies, works, consultancy and non-consultancy services*". Additionally, paragraph 2.2 provides that "*a Central Government Procurement and Disposing Entity shall reserve procurements for supplies, works, consultancy and non-consultancy services whose value does not exceed UGX 30,000,000 to registered associations of Women, Youth and Persons with Disabilities. The Guideline further provides that "the procurement plan prepared and published for a Financial Year shall indicate the procurements reserved for award to registered associations of Women, Youth and Persons with Disabilities"*".

The Authority observed that the Entity did not allocate at least 15% (UGX 4,075,897,890 of its annual procurement plan budget of UGX 27,172,652,600) for award to registered associations of Women, Youth and Persons with Disabilities.

Implication

This denies the registered associations of Women, Youth and Persons with Disabilities the opportunity to participate in public procurement and hinders achievement of social inclusion in Government programs.

Management Response

It is true that the procurement plan did not indicate any reserved procurements for Special Interest Groups under the FY2024/2025. However, all contracts were awarded to local companies some of which are Special Interest Groups such as Immak Ltd for uniforms at about UGX 20,000,000 and Nina Interiors for the supply of furniture at about UGX 153,000,000. Powers of Attorney indicating the Company owners are hereby attached for review. Going forward, OPM has indicated the reservation of procurements for Special Interest Groups. Copy of the procurement plan for FY2025/2026 is hereby attached.

Authority's comment

The Authority notes the Management Response that contracts were awarded to local providers although they were not indicated as reserved for Special Interest Groups under the procurement plan of FY2024/2025. The Authority further appreciates the fact that going forward, OPM has indicated the reserved procurements for Special Interest Groups in the procurement plan for FY2025/2026.

Recommendation

The Accounting Officer should for every Financial Year, reserve at least 15% of the Entity's annual procurement plan budget and procurement requirements whose value does not exceed UGX 30,000,000 to registered associations of Women, Youth and Persons with Disabilities, in accordance with PPDA Guideline No. 11 of 2024.

2.1.4 Failure to submit monthly procurement and disposal reports for FY 2024/2025

Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023 provides that "*a Procuring and Disposing Entity shall for each month, using the format of Form 2 of the Schedule, submit to the Authority, by the fifteenth day of the following month, a report on the procurement activities undertaken by the Procuring and Disposing Entity in the month*". PPDA Guideline 8/2024 states that "*a Procuring and Disposing Entity on Electronic Government Procurement System shall submit monthly reports to the Authority for procurements that could have been undertaken outside the system.*" In a PPDA circular dated 12th August 2025, Entities were further required to submit to the Authority the procurement and disposal reports electronically using the e-reporting link. The Authority noted that the Entity did not report any procurements conducted on/off the e-GP system either manually or electronically for the whole FY 2024/2025.

Implication

This affected the audit trail since the Authority did not have information to conduct a population-sample analysis for the Entity. It also weakens transparency and accountability.

Management Response

The auditor's observation is noted. Failure to submit the reports arose out of the inactivation of the reports module in e-GP. The Office of the Prime Minister promises to adhere to the requirement of submission of reports.

Authority's comment

The Authority notes the Management Response however, inactivation of the reports module in e-GP does not negate the requirement for the Entity to submit procurement reports to the Authority using the e-reporting link.

Recommendation

The Accounting Officer should prevail over the Head, Procurement and Disposal Unit to submit monthly procurement and disposal reports to the Authority by 15th of every subsequent month in accordance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023, PPDA Guideline 8/2024 and PPDA circular dated 12th August 2025.

2.1.5 Poor record keeping

Section 33 (o) of the PPDA Act Cap. 205 provides that "*the Procurement and Disposal Unit shall maintain and archive records of the procurement and Disposal process*".

The Authority noted that record keeping in the Entity was inadequate. Contract documents and contract management records such as delivery documents, contract management reports

and payment records were not filed on their respective procurement action files. They were not archived by the Procurement and Disposal Unit and were not readily available to the auditors. Records were gradually sourced from the Finance Department and other User Departments and this drastically delayed completion of the audit exercise.

Implication

Poor record keeping compromises the integrity of the procurement audit trail and weakens transparency and accountability. It also increases the risk of records being lost, misfiled or inaccessible for contract monitoring and audit review.

Management Response

Management notes the audit observations and clarifies that the Office of the Prime Minister considered digitalization of record keeping and consequently purchased scanners for capturing the records in the e-Docs System. The office further contacted Ministry of Public Service to authorize the Service Provider to activate a module for archiving the procurement records. Attached are the letter to Ministry of Public Service on the enrolling the Entity on e-Docs and the delivery records for the scanners. As part of capacity building, Contract Managers will be trained and sensitized on records management.

Authority's comment

The Authority notes the management responses and appreciates the measures put in place to solve the challenge of poor record keeping in the Entity.

Recommendations

- The Accounting Officer should prevail over the Contract Managers to submit copies of contract management records to the Procurement and Disposal Unit for filing and archiving; and
- The Head, Procurement and Disposal Unit should maintain complete procurement action files containing all mandatory documents in line with Section 33(o) of the PPDA Act, Cap. 205 and Regulation 52(3)(a)(vii) of the PPDA (Contracts) Regulations, 2023.

2.1.6 Delayed evaluation

Section 51 of the PPDA Act, Cap. 205 provides that “all procurements should be conducted in a manner which promotes economy, efficiency and value for money. Regulation 4 (1)(a) of the PPDA (Evaluation) Regulations, 2023 states that “evaluation for the procurement of supplies or non-consultancy services should be concluded within ten working days from the date of the opening of the bids. Regulation 4(2) of the PPDA (Evaluation) Regulations, 2023 further provides that “where an Evaluation Committee is not able to complete an evaluation exercise within the specified time, the Evaluation Committee shall, in writing, explain to the Accounting Officer the reasons for this and request for extension of the time period for the evaluation exercise”.

In the procurement of Furniture and Fittings (OPM/SUPLS/2024-2025/00149) worth UGX 153,999,988, the Authority noted delays of nine working days in undertaking evaluation. Whereas the bids were opened on 14th April 2025, evaluation was concluded on 13th May 2025. There was no evidence on file that the Evaluation Committee requested a time extension from the Accounting Officer.

Implication

Delays in undertaking evaluation increases the risk of delayed contract award and implementation and may ultimately affect timely delivery of services and achievement of planned objectives. This may also result in expiry of bid validity periods, price escalation and reduced value for money.

Management Response

The auditors' observation is noted and going forward the Entity will ensure that extension of time is obtained in case of unforeseen circumstances.

Recommendation

Evaluation Committees should adhere to the evaluation timelines specified in Regulation 4 of the PPDA (Evaluation) Regulations, 2023. Where an Evaluation Committee is not able to complete an evaluation exercise within the specified time, it should explain in writing to the Accounting Officer the reasons for this and request for extension of the evaluation period in accordance with Regulation 4(2) of the PPDA (Evaluation) Regulations, 2023.

2.1.7 Incomplete procurement processes

Regulation 14(1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023 provides that “a Procurement and Disposal Unit may on its own initiative, or a User Department make a recommendation to a Contracts Committee for cancellation of a procurement or disposal process”. Regulation 14 (4) further provides that “a procuring and disposing entity shall not cancel a procurement or disposal process, prior to obtaining the approval of a Contracts Committee”.

Three procurement processes worth UGX 482,114,5000 were initiated on the e-GP system. However, by audit time in May 2026, there was no evidence on further action taken on the procurements on/ off e-GP. There was no evidence of Contracts Committee's approval of cancellation of the procurement processes. These are detailed in Table 4 below:

Table 4: Incomplete procurement processes

No	Subject of Procurement	Audit Observations
1.	Supply of Hatcheries for Luwero-Rwenzori Affairs. Reference Number: OPM/SUPLS/2024-2025/00148 Provider: Yield Agency Ltd Estimated Value: UGX 300,000,000 (BEB price) Method of Procurement: Open Domestic Bidding	The procurement process commenced and the Notice of the Best Evaluated Bidder was displayed from 12 th May 2025 to 26 th May 2025. The Entity submitted the contract to the Solicitor General for approval on 17 th June 2025. On 7 th July 2025 the Solicitor General wrote to the Entity to avail evidence of availability of confirmation of funds for the procurement. The Authority further noted an internal memo from the User Department to the Head, Procurement and Disposal Unit requesting for cancellation of the procurement process. However, there was no indication of how the procurement was concluded nor evidence of Contracts Committee's cancellation of the procurement.

No	Subject of Procurement	Audit Observations
2.	Consultancy services to conduct an End-Term Evaluation of Government of Uganda (GoU) Funded Project 1268: Dairy Market Access and Valuation Reference number: OPM/CONS/2024-2025/00003 Estimated value: UGX 120,000,000 Method of procurement: Shortlisting without publication of expression of interest of a firm	The procurement process commenced and the documentation availed to the audit team was up the evaluation report conducted on 11th November 2023 where Mr. Ejiet John Wasige was recommended as the Best Evaluated Bidder. However, no Contracts Committee minute was availed as a proof of cancellation of the procurement process.
3.	Building and facility maintenance and repair services - Maintenance of pantry and new shelves on floors 2,3,4,5,6,7, &8 Reference number: OPM/NCONS/2024-2025/00325 Estimated value: UGX 62,114,500	The procurement process was initiated on eGP at an estimated value of UGX 62,114,500. There was no explanation on file of how the procurement process was concluded nor a Contracts Committee minute cancelling the procurement process.

Implication

Failure to conclude or formally cancel procurement processes may lead to wastage of public resources, creates uncertainty over procurement status and may delay service delivery to intended beneficiaries. It also weakens accountability and completeness of the procurement records.

Management response

The auditor's observation is noted and the Entity will ensure cancellation of incomplete procurements going forward.

Recommendations

- The Accounting Officer should ensure that each process is either completed or formally cancelled with Contracts Committee's approval in accordance with Regulation 14 of the PPDA (Procuring and Disposing Entities) Regulations, 2023; and
- The Head, Procurement and Disposal Unit should maintain a status register for all ongoing procurements and ensure timely closure of abandoned processes.

2.1.8 Awarding a contract to a non-responsive consultant

Section 51 of the PPDA Act Cap. 205 provides that "*all procurements should be conducted in a manner which promotes economy, efficiency and value for money*. Regulation 60 (1) of the

PPDA (Procurement of Consultancy Services) Regulations, 2023 provides that “*an Evaluation Committee shall using the evaluation criteria in the request for proposals and based on the contents of a proposal, conduct a detailed evaluation of a proposal that passes the preliminary examination. Regulation 60 (2) of the PPDA (Procurement of Consultancy Services) Regulations, 2023 further provides that “the detailed evaluation shall compare the details of the proposal with the criteria stated in the request for proposals”.*

In the procurement for consultancy services for the enhancement of the monitoring and evaluation information management system-Uganda Refugee Response Monitoring System (OPM/CONS/2024-2025/00002) worth UGX 158,900,000, Mr. Kasoma Fredrick was recommended as the Best Evaluated Consultant and eventually awarded a contract yet he did not submit the required qualifications and experience that had been stated in the Terms of References as detailed in Table 5 below:

Table 5: Requirements in the TORs that the Best Evaluated Consultant did not submit

No.	Requirements in the TORs	Consultant's offer /bid
1.	Qualifications: The TORs required “ <i>any individual, group of individuals or consultancy firm should have partners or staff who should possess a Masters and Bachelor of Science in Computer Science, Software Development, Computer Engineering, Information system or other related academic fields. PhD in the above fields will be an added advantage</i> ”.	The consultant only submitted evidence of possession of <i>a Bachelor of Science, Software Engineering Degree</i> attained at Makerere University in January 2014. The consultant did not submit evidence of possession of a Master's degree.
2.	Experience and evidence required	
	At least two contracts in the same field or client certified reports to prove that the bidder possess experience.	The Consultant did not provide evidence of the requested contracts/ client certified reports.
	Evidence that the best evaluated consultant had 10 years progressive experience in web-based application development, developing Monitoring and Evaluation systems in public sector, humanitarian and development intervention. This was to be evidenced by letters of recommendation from previous contracts.	The Consultant did not provide evidence of recommendation letters required.

Implication

This undermines fairness, transparency and competition in public procurement. It also exposes the Entity to the risk of poor performance, substandard deliverables and value for money losses.

Management Response

The auditors' observation is noted and the Entity will ensure that the Evaluation Team adheres to the stated criteria through continuous capacity building.

Recommendation

The Head, Procurement and Disposal Unit should guide Evaluation Committees to strictly apply the mandatory requirements and evaluation criteria stated in the bidding documents in accordance with Regulation 60(1) of the PPDA (Procurement of Consultancy Services) Regulations, 2023.

2.1.9 Failure to indicate timelines for each deliverable

Regulation 36(3) (d) of the PPDA (Procurement of Consultancy Services) Regulations, 2023 provides that *“the terms of reference shall contain a clear and unambiguous description of the required consultancy services and shall include a schedule of the deliverables or the outputs for the assignment and the timelines for submission of the deliverables or outputs, against which the achievements of the consultancy services are to be measured”*.

According to SCC (GCC 25.1) of the contract for the procurement of consultancy services for the enhancement of monitoring and evaluation information management system-Uganda Refugee Response Monitoring System (OPM/CONS/2024-2025/00002), the required deliverables for the assignment were submission of inception report, draft report and final report. However, the Entity did not specify the timelines within which each deliverable should be submitted in the Terms of Reference.

Implication

Failure to specify timelines for deliverables makes it difficult to measure the Consultant's performance and monitor progress. It also creates ambiguity in contract administration and may delay completion of the assignment.

Management Response

The auditors' observation is noted and the Entity will ensure that the timelines for the deliverables are always indicated. Management notes the need for capacity building and has invited PPDA to facilitate the training in the forthcoming Financial Year.

Recommendations

- User Departments should always draft the Terms of Reference indicating specific timelines within which each deliverable is to be performed in accordance with Regulation 36 (3)(d) of the PPDA (Procurement of Consultancy Services) Regulations, 2023 to enable measurement of performance during contract management;
- In accordance with Section 33 (h) of the PPDA Act Cap 205, the Head, Procurement and Disposal Unit should always review the statement of requirements to confirm that specific timelines for each deliverable are included; and
- Before granting approvals as stipulated in Section 30 (e) of the PPDA Act Cap 205, the Contracts Committee should confirm that the terms of reference in the bidding documents and contracts contain specific timelines for each deliverable.

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

2.2.1 Failure to undertake disposal in FY 2024/2025

Regulation 2 of the PPDA (Disposal of Public Assets) Regulations 2023 requires an Accounting Officer to review the public assets of a Procuring and Disposing Entity in each financial year to identify assets to be disposed of in the following year.

The Entity did not undertake disposal in the FY2024/2025. By audit time in May 2026, the Entity had just finalized conducting a Board of Survey and was preparing to commence on the disposal process. According to the Board of Survey report, the obsolete items identified for disposal include furniture, ICT equipment and 49 motor vehicles with a reserve price of UGX 611,800,000.

Implication

Failure to dispose of obsolete assets in a timely manner leads to further depreciation and loss of value, increases the risk of theft or pilferage, and may result in unnecessary storage and maintenance costs. It also denies the government potential recoveries from disposal.

Management Response

The auditors' observation is noted and Management wishes to clarify that the obsolete items are in the process of being disposed following the conclusion of the Board Survey exercise. A signed Board of Survey Report and a request for disposal has consequently been initiated.

Recommendation

The Authority notes the Management Response. The Accounting Officer should adhere to Regulation 2 the PPDA (Disposal) Regulations, 2023 and prevail over all stakeholders in-charge to undertake disposal of obsolete assets by 30th September 2026.

2.3. Efficiency and effectiveness in contract implementation including the application of Environmental, Social, Health and Safety (ESHS) requirements

2.3.1 Delayed payment

Clause 16.3 of the Special Conditions of Contract for the procurement of relief and non-relief items (OPM/SUPLS/2024-2025/00129) worth UGX 620,000,000 provided that payments were to be made not later than 30 days after delivery and submission of an invoice. According to the delivery note number DN JN-DEC-2024-325, items were delivered on 21st December 2024 and invoice number TI-JN-DEC-325-2024 was submitted on the same day. Payment was effected on 19th March 2025, hence a delay of 30 working days.

Implication

Delayed payment to providers leads to poor bidder participation in the long run. It also encourage bidders to escalate their prices in order to compensate for the delayed payment which increases government expenditure on procurements.

Management Response

The auditors' observation is noted. The delay in payment was occasioned by the challenges in setting up suppliers under the contingency fund. The initial Local Purchase Order (LPO) had been processed in December 2024 but payment failed because the funds were not on the GOU ordinary account hence necessitating a fresh set up of suppliers under the Contingency Funds Account.

Recommendation

The Authority notes the Management Response. The Accounting Officer should observe strict adherence to contractual obligations in respect to timely payment in accordance with Regulation 49 (3) of the PPDA (Contracts) Regulations, 2023 and as spelt out in the Special Conditions of contract.

2.4 NDP III/IV initiatives under OPM FY 2024/2025

Background

NDP III interventions in Office of the Prime Minister (OPM) were aimed at attaining regional balanced development by accelerating equitable regional economic growth and development. Key expected results included reducing poverty in lagging sub-regions of Karamoja, Bukedi, Bugisu, Busoga, West Nile, Acholi, Teso and Bunyoro. In Bunyoro sub-region, strategic intervention initiatives were made in the agricultural sector which is key to Uganda's economy due to its contribution to the nation's gross domestic product, creation of employment and ensuring food security.

Dairy production and livestock farming play a major role in the agricultural sector, especially in enhancing household incomes, improving nutritional standards and fostering sustainable rural development. The OPM launched the *in-calf* friesian heifer distribution program in Bunyoro sub-region to solve the challenges of limited access to quality dairy cattle and inadequate animal husbandry practices.

A review of the documents availed by OPM indicated that the key program objectives were to:

- Increase milk production: By providing farmers with access to high-quality friesian heifers;
 - Improve household incomes: Enhanced milk production would translate into higher incomes for farmers, improving their economic well-being and overall livelihoods;
 - Enhance nutritional standards: Increased milk availability would contribute to improved nutritional standards within the region, particularly for vulnerable populations such as children and pregnant women; and
 - Promote sustainable dairy farming practices by ensuring the long-term viability and environmental sustainability of the dairy sector in the Bunyoro sub-region.
- a) **Procurement details:** The procurement was for supply and distribution of 150 live in calf heifers with no record of abortion as detailed in Table 6 below:

Table 6: Details of the procurement for in-calf heifers for Bunyoro subregion

Subject of Procurement:	Supply and distribution of heifers for Bunyoro Affairs
Reference number:	OPM/SUPLS/2024-2025/00126
Provider:	Pamoja Logistics (U) Ltd
Contract value:	UGX 390,000,000 (for Bunyoro)
Cost per in calf heifer:	UGX 2,600,000
Contract date: (Frame work contract)	25 th July 2024

- b) **Details of delivery, distribution and verification of heifers delivered to the beneficiary districts/areas:** The animals were supplied and distributed by Pamoja Logistics (U) Ltd to beneficiaries in ten Local Governments in Bunyoro sub region identified by OPM .

The audit team reviewed a report availed by OPM on confirmation of the heifers in the beneficiary districts dated 11th June 2025 signed by the Chief Administrative Officer (Kiryandongo District). In the report, it was indicated that the delivered heifers met the contractual specifications. Paragraph 3.2.3 of this report, indicated that *“the reproductive status assessment was a critical aspect of the verification process and involved assessing the reproductive status of each heifer to ensure it was in the appropriate stage for distribution to the beneficiary farmers. The assessment involved visual assessment which is the observation of the animal’s external genitalia for signs of pregnancy, such as udder development and abdominal enlargement and rectal palpation which was performed by a qualified veterinarian to confirm pregnancy and assess the stage of gestation. This involved carefully palpating the uterus through the rectum to detect the presence of a fetus”*

Paragraph 4.2 of the report stated that *“the reproductive status assessment confirmed that the heifers were in the appropriate stage for distribution to the beneficiary farmers, with the majority being confirmed pregnant through rectal palpation. This was a critical finding, as it ensured that the farmers would receive animals capable of contributing to milk production in the near future”*.

In April 2026, the Authority undertook physical verification to follow-up on the status of the delivered heifers and to confirm if they conformed with the specifications. The Authority visited eleven (11) sampled beneficiaries from six Local Governments of Kiryandongo District Local Government (DLG), Masindi DLG, Masindi Municipal Council, Kikuube DLG, Hoima DLG and Hoima City. All the eleven beneficiaries confirmed receipt of quality heifers, however, they all stated that the heifers **were not** in calf. A detailed physical verification report is attached as **Appendix 5**.

In light of the above findings, the Authority noted the following exceptions:

- i) Failure to comply with contractual specifications: Whereas Pamoja Logistics (U) Ltd) was contracted to deliver in-calf (pregnant) heifers, the delivered heifers were not in-calf (were not pregnant) as stated by the eleven beneficiaries interviewed by the Authority; and
- ii) In the report availed by OPM on confirmation of the heifers dated 11th June 2025, it was indicated that a qualified veterinarian verified the delivered heifers. However, the Authority was not availed with documentation to prove this in three Districts of Buliisa, Kikuube and Masindi.

Implication

- Failure to deliver in-calf heifers as contracted undermines achievement of the programme's intended objectives which include increased milk production, improved household income and nutrition. It also affects value for money and possible financial loss since the Entity paid for a higher-specification product that was not delivered; and
- Missing contract management records (technical verification reports of the delivered heifers from qualified technical persons in three Districts of Buliisa, Kikuube and Masindi) affected the audit trail and hinders the principles of transparency and accountability.

Management Response

Management takes note of the audit observation and wishes to clarify that the Office of the Prime Minister worked closely with the respective District Veterinary Officers and confirmed that all the heifers delivered met the agreed contract specifications. This was confirmed at the time of delivery and a copy of the technical verification report is attached.

Authority's comment

The Authority noted the Management Response and reviewed the documents and the qualified veterinarian reports availed along with the responses and noted the following:

- Only one report dated 28th May 2025 for 19 heifers delivered to Kakumiro DLG issued by Dr. Brian Tusiime, (District Veterinary Officer) indicated that nineteen (19) heifers were pregnant (in-calf);
- One report dated 23rd May 2025 for eight (8) heifers delivered to Masindi Municipality issued by Dr. Nambajo Proscovia (Municipal Senior Veterinary Officer) indicated that a pregnancy test was not undertaken due to lack of crush, gloves and disinfectant;
- Five reports for Kiryandongo District, Kibaale District, Hoima City, Hoima District and Kagadi District did not indicate the pregnancy status of the heifers; and
- Three veterinary reports for Buliisa District, Kikuube District and Masindi District were not availed to the Authority for review.

Recommendations

- The Accounting Officer should investigate the discrepancy between the contractual specifications in respect to the pregnancy status of heifers and the actual condition of the

- 150 delivered heifers in Bunyoro sub-region and submit a report to the Authority on the findings and corrective action taken by 30th September 2026; and
- The Accounting Officer should prevail over the Contract Managers to archive contract management records in accordance with 52 (3 (a)(vii)) of the PPDA (Contracts) Regulations, 2023 and avail copies of the contract management records to the Procurement and Disposal Unit to maintain a full procurement action file.

2.5 Project inspections (supply and distribution of iron sheets and establishing readiness of beneficiary structures for roofing in Teso and Bunyoro sub-regions)

OPM implements Government programmes through specific affirmative actions aimed at enhancing social economic development. Among the interventions is the procurement and distribution of iron sheets to institutions in various subregions. The beneficiaries are identified through expression of interest and OPM verifies the received requests. Thereafter, the iron sheets are delivered at various Districts and Municipal Councils for distribution to the intended beneficiaries. According to OPM, the policy for iron sheets distribution provides that delivery to the beneficiary is made when the building of the beneficiary is at ring beam level.

The Authority reviewed documentation of the sampled procurements for procurement of iron sheets in Busoga, Bunyoro and Teso sub-regions as indicated in Table 8. The Authority further undertook physical verification in sampled areas in Bunyoro and Teso sub-regions (**Appendix 6 and 7**) to confirm delivery and utilization of the iron sheets as well as readiness for the beneficiary structures where the iron sheets were intended for roofing. Several findings were noted as detailed in Table 7 below:

Table 7: Supply and distribution of iron sheets in Busoga, Teso and Bunyoro sub regions

No.	Subject of Procurement:	Audit findings	Management responses and Authority's comment
Supply of iron sheets for Busoga Sub-region			
1.	Subject of Procurement: Building and construction materials - Supply of iron sheets for Busoga Affairs Reference Number: OPM/SUPLS/2024-2025/00001 Call off order number: OPM/SUPLS/2024-2025/00286 Provider: M. M Integrated Steel Mills (Uganda) Contract Value: UGX 203,257,335	1. Delayed distribution of the iron sheets to the beneficiaries: There was a delay in distribution of the iron sheets by 12 months: Whereas the iron sheets were delivered to OPM stores at Namanve on 15 th May 2025, by audit time in May 2026, there was no evidence that they had been distributed to the beneficiaries. A review of documents revealed that the delay was caused by poor contract management where the suitability and readiness of beneficiary structures were not readily ascertained as detailed below: The Authority noted an internal Memo dated 6th February 2026 requesting for the release of 17,301 iron sheets for Busoga sub-region. A comment on the memo indicated that: "Looking at some of the photographs that had been attached, some buildings/ walls looked too old to hold new iron sheets. Further, Internal Audit suggested that Busoga Affairs team liaises with the District Engineers for advice on whether the buildings are still strong".	<u>Management response</u> Management takes note of the audit observation and would like to respond as follows: The delayed distribution of iron sheets was occasioned by the observation of the Internal Audit that necessitated re-assessment of beneficiaries. However, all the iron sheets procured have since been delivered. On the observation of the Internal Audit on the suitability of the old structures, OPM worked with respective District Engineers to reassess and confirm the suitability of the structures to hold the iron sheets. All the Chief Administrative Officers submitted the confirmation letters on the suitability of the structures for roofing. <u>Authority's comment</u> The Authority noted the Management response and reviewed the attached documentation. Whereas the iron sheets were delivered in OPM

No.	Subject of Procurement:	Audit findings	Management responses and Authority's comment
		- On 12th March 2026, OPM wrote to the districts about the observations made that some structures were not strong enough to support the new iron sheets requested. - There was no evidence on file that the iron sheets were distributed to the beneficiaries. 2. Inefficient use of resources: The delays in distribution from the OPM stores to the beneficiary institutions ties up resources that would have been used to undertake other government programmes elsewhere.	stores at Namanve on 15th May 2025, the internal memo requesting for release of the iron sheets to the beneficiaries was dated 6th February 2026 (after eight months). The Entity should always expedite the assessments in order not to compromise efficiency. The Authority further notes that in March 2026, eleven Local Governments in Busoga sub-region replied to OPM's communication (of 12th March 2026) confirming the suitability of the beneficiary structures. Whereas it is indicated in the management responses that the iron sheets have been delivered to the intended beneficiaries, no evidence was attached to this effect.

2. Iron sheets for Teso Sub-region

Subject of Procurement:	Back ground	Management response
Iron sheets for Teso Affairs Reference Number: OPM/SUPLS/2 024-2025/00291 Provider: M. M Integrated Steel Mills (Uganda) Contract Value:	A Call Off Order for the supply of iron sheets for Teso Affairs was issued on 6th February 2025 and the iron sheets were delivered on 10th February 2025 at OPM stores in Namanve. The iron sheets were distributed to the beneficiaries in March 2026. In April 2026, the audit team undertook physical verification of	<i>Management takes note of the audit observations and findings and wishes to clarify as follows:</i> <i>Management is aware of the resource mobilization challenges with some of the beneficiary institutions. However, some have already utilized iron sheets for</i>

No.	Subject of Procurement:	Audit findings	Management responses and Authority's comment
	UGX 158,915,870 Contract Date: 6 th February 2025	13 sampled beneficiary institutions in Teso sub-region. The institutions included 11 schools and two Sub County Head Quarters (Appendix 7) and the following were noted: 1. Un utilized iron sheets: Although eight beneficiary institutions had received the iron sheets, they were still in their respective stores and not yet utilized. The structures of six of these institutions where the iron sheets were to be used (Wera Seed School, Osudo P/S, Obalanga Junior School, Okouba P/S, Oculoi Subcounty Headquarters and Lalle Subcounty Headquarters), were at ring beam level. The buildings in two of the institutions (Teso College Aloet and Swaria P/S) were still roofed with asbestos iron sheets which were pending removal and disposal before roofing. The beneficiary institutions indicated that they were awaiting funds for materials and labour to construct the roof frameworks before they can utilize the iron sheets for roofing. Although the OPM policy on iron sheets distribution allows delivery to beneficiaries with structures up to ring beam level, it is not clear how long	<i>example Priscilla Comprehensive, Okouba Primary School and Kabata Primary School.</i> <i>Management has planned to conduct a follow-up on the utilization of the iron sheets to ensure that they are put to good use. Copy of the utilisation report attached.</i> <i>The iron sheets for Kumi Technical institute are for re-roofing the staff house that had asbestos iron sheets. A copy of the needs assessment report is attached.</i> <i>The delayed distribution of iron sheets was occasioned by the political season whereby OPM could not to distribute procurable items. However, all the iron sheets procured have since been delivered.</i> <i>The OPM Issue Voucher and the Goods received note issued by Soroti City (in respect to the received iron sheets) were tallying. Following the PPDA audit findings, Management formally communicated to Soroti City Clerk to follow-up on the issue.</i> Authority's comments

No.	Subject of Procurement:	Audit findings	Management responses and Authority's comment
		the beneficiaries will take without utilizing the iron sheets considering the fact that the institutions are not ready for roofing due to lack of funds to undertake roofing works. The iron sheets distribution policy notwithstanding, there was need for follow up and to regulate how soon the beneficiaries should utilize the iron sheets to guard against depreciation, pilferage or diversion. 2. Distribution of less iron sheets: Documentation reviewed indicate that 500 iron sheets were delivered to Soroti City Council for replacing old asbestos iron sheets at Teso College Aloet. According to the school administration, only 488 iron sheets instead of 500 were delivered. 3. Inefficient use of resources: The audit noted a period of one year from the date when the iron sheets were delivered in OPM Namanve stores on 10th February 2025 to the date of distribution to the beneficiaries in March 2026. The delays in distribution from the OPM stores and failure to immediately utilize the iron sheets by the beneficiary institutions ties up	The Authority noted the Management Response and reviewed the documentation availed. Whereas the Entity indicated that some schools such as Priscilla Comprehensive, Okouba Primary School and Kabata Primary School had already utilized the iron sheets, the iron sheets in the highlighted schools of Wera Seed School, Osudo P/S, Obalanga Junior School, P/S, Oculoi Subcounty Headquarters and Lalle Subcounty Headquarters were still unutilised by the physical verification time in April 2026. The Entity indicated that delayed distribution of iron sheets was occasioned by the political season. Since the contract of iron sheets is operationalised on a framework basis by issue of Call Off Orders. The Entity should have deferred the issue of Call-Off Orders until the political season was over. The Authority takes note and appreciates the measures by OPM to follow-up on the distribution of less iron sheets to Teso College Aloet by Soroti City

No.	Subject of Procurement:	Audit findings	Management responses and Authority's comment
		resources that would have been used to undertake other government programmes elsewhere.	Council.
3. Supply of iron sheets for Bunyoro Sub-region			
	Subject of Procurement: Supply of iron sheets for Bunyoro affairs. Reference Number: OPM/SUPLS/2024-2025/00403(call off order) OPM/SUPLS/2024-2025/00283 or 0001 (confirm which parent contract) Provider: MM Integrated Steel Mills (Uganda Limited) Contract Value: UGX 305,347,252 (call off order value) Contract Date: 8 th May 2025(LPO date), 7 th March 2024 (mother contract) Method of Procurement: Open Domestic Bidding	Background The Call Off Order for supply and delivery of iron sheets for Bunyoro affairs was issued on 8 th May 2025 and the iron sheets were delivered on 14 th May 2025 at OPM stores in Namanve. The iron sheets were distributed to the beneficiaries between 31 st March 2026 and 1 st April 2026. In April 2026, the audit team undertook physical verification in six Local Governments in Bunyoro sub-region (Kiryandongo DLG, Masindi DLG, Masindi MC, Kikuube DLG, Hoima DLG and Hoima City). The eight sampled beneficiary schools from the six Local Governments in the region which were inspected by the Authority are Kiryandongo P/S, St. Mary's P/S Kyatiri, Isagara P/S, Uganda Martyrs Biizi P/S, Munteme Fatima College, Kiziranfumbi S.S.S, Kigorobyia COU P/S and Mparo P/S. (Annex 6) The following observations were noted: 1. Unutilised iron sheets: Five beneficiary schools (Kiryandongo P/S, Munteme Fatima College, Kiziranfumbi	Management response <i>Management takes note of the audit observation and wishes to clarify as follows:</i> Uganda Marty's Biizi P/S requested for iron sheets to replace asbestos sheets on an existing classroom block. The school is mobilizing resources for other roofing materials. Management has since guided on the utilization of iron sheets for Mparo P/S and Kabaale P/S in a letter dated 2 nd June 2026. The delayed distribution of iron sheets was occasioned by the restraint not to distribute items during the political season. However, all the iron sheets procured have since been delivered Authority's comments The Authority noted the Management Response and reviewed the documentation availed. The following were noted: There is uncertainty

No.	Subject of Procurement:	Audit findings	Management responses and Authority's comment
		S.S.S, Isagara P/S and St. Mary's P/S Kyatiri) received the iron sheets. However, renovation/construction works for the respective structures where the iron sheets were to be used were still pending and the schools were mobilising resources for renovation. • One beneficiary (Uganda Martyrs Biizi P/S) declined to pick the iron sheets from Masindi Municipal Council (MC) preferring safe storage at the Council stores until funds for construction are raised. By inspection time in April 2026, construction had not commenced and the iron sheets allocated to the two schools were still at the MC offices. • By inspection time in April 2026, iron sheets intended for two schools (Mparo P/S and Kabaale P/S) were still in the Hoima City stores pending guidance from OPM on allocation. 2. Delayed distribution of the iron sheets by ten (10) months. Whereas the iron sheets were delivered on 8th May 2025 at OPM Namanve stores, they were distributed to the beneficiaries in March 2026.	on when Uganda Martyrs Biizi P/S will utilise the iron sheets. • The Authority takes note and appreciates that OPM has since guided on the allocation of iron sheets for Mparo P/S and Kabaale P/S as indicated in a letter dated 2nd June 2026, The Authority awaits a report on utilisation of the iron sheets by the two schools. • Since the contract of iron sheets is operationalised on a framework basis by issue of Call Off Orders, the Entity should have deferred the issue of Call-Off Orders until the political season was over.

Implications

- Delayed distribution of iron sheets delays the intended benefits to the beneficiaries and ties up public resources which would have been used to fund government objectives elsewhere. It also increases the risk of loss, diversion or damage while the materials remain in store; and
- Delivery of Iron sheets to beneficiaries whose structures are not ready for roofing increases the risk of diversion of the iron sheets.

Recommendations

The Accounting Officer should:

- Ensure that beneficiary readiness is verified during planning before procurement and distribution of iron sheets;
- Establish a follow-up mechanism to ensure timely distribution and utilization of the iron sheets; and
- Follow up on the utilisation of the iron sheets in the sub regions of Busoga, Teso and Bunyoro raised in 2.5 of this report and submit a report to the Authority by 30th September 2026.

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

This Section presents the audit conclusion, the risk rating and the Entity's overall performance.

3.1 Audit Opinion/Conclusion

The audit identified several weaknesses which greatly affected the performance of OPM in complying with the provisions of the PPDA Act Cap. 205, the PPDA Regulations, 2023, and applicable PPDA Guidelines.

Whereas the Entity had procurement structures in place and an adequately staffed Procurement and Disposal Unit, several weaknesses were identified which include partial implementation of previous audit recommendations, incomplete procurement processes and awarding the contract to a non-responsive consultant in the procurement for consultancy services for the enhancement of the monitoring and evaluation information management system-Uganda Refugee Response Monitoring System (OPM/CONS/2024-2025/00002). Poor contract management was also noted which led to non-adherence to contractual terms by the provider in the supply and distribution of heifers and delays in distribution of iron sheets to the intended beneficiaries. The Entity did not undertake disposal of obsolete assets and was beset with inadequate record keeping which drastically delayed completion of the audit exercise.

Although the Entity achieved a weighted average risk rating of **37.6%** which corresponds to a **Moderately Satisfactory** performance, the identified weaknesses require management attention to strengthen compliance, improve efficiency and effectiveness and enhance value for money in procurement and disposal activities.

3.2 Entity's Performance

The risk rating was weighted to determine the overall risk level of the Entity. The weighting was derived using the average weighted index as shown in Table 8 below:

Table 8: Summary of Performance of Office of the Prime Minister

Risk category	No.	No. %	Value (UGX)	Value %	Weights	Total weighted Average	
						By No.	By Value
High	5	31	1,216,420,457	17	0.6	18.6	10,2
Medium	4	25	1,102,114,500	15	0.3	7.5	4.5
Low	1	6	153,999,988	2	0.1	0.6	0,2
Satisfactory	6	38	4,772,093,939	66	0	0	0
TOTAL	16	100	7,244,628,884	100	1	26.7	18.5

NOTE: The procurement of land worth UGX 10,000,000,000 was sampled but was not included in the risk rating. It was delegated to the Ministry of Lands housing and Urban Development and was not implemented as anticipated.

$$\text{Weighted Average (By no.)} = \frac{\sum \text{Weighted Score} \times 100}{60} = \frac{26.7 \times 100}{60} = 44.5$$

$$\text{Weighted Average (By Value)} = \frac{\sum \text{Weighted Score} \times 100}{60} = \frac{18.5 \times 100}{60} = 30.8$$

$$\text{The average weighted risk rating} = \frac{44.5 + 30.8}{2} = 37.6\%$$

Since 37.6 % falls within the 0-30 risk range, the performance of the Entity is rated **moderately satisfactory** as detailed in Table 9 below:

Table 9: Risk Rating

Risk Rating (%)	Description of Performance
0 – 30	Satisfactory
31 – 70	Moderately satisfactory
71 – 100	Unsatisfactory

3.3 Graphical representation of the Entity's performance

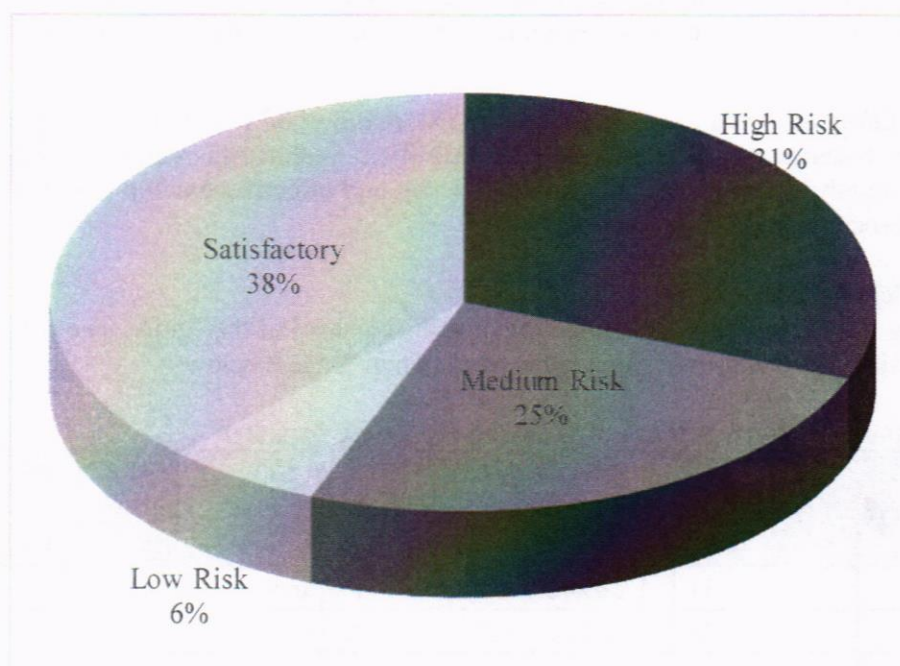


Figure 1: Chart Representation of Risk Rating by Number

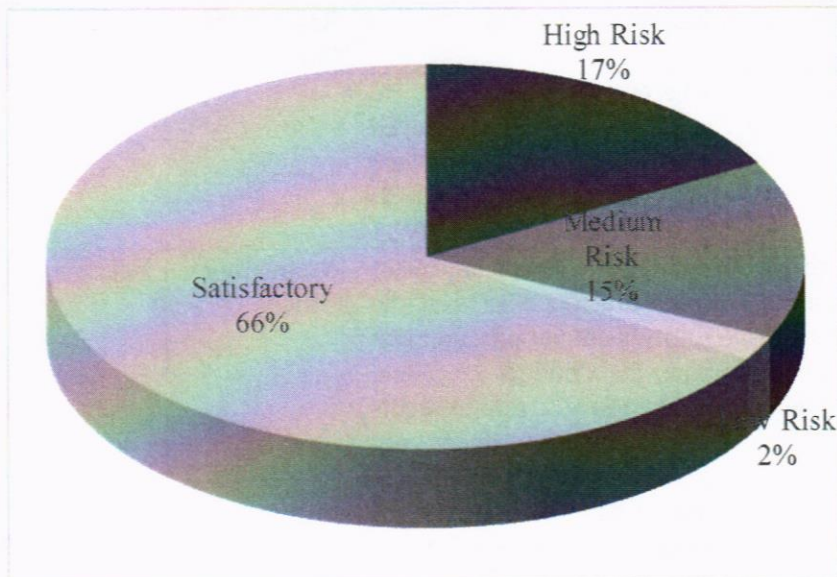


Figure 2: Chart Representation of Risk Rating by Value

3.3 Recommendation Action Plan

The Entity should implement the recommendations as indicated in Table 10 below:

Table 10: Action Plan

No.	Finding	Recommendation	Responsible Officer	Time Frame
1.	Failure to fully implement previous audit recommendations	Develop and maintain an audit recommendation implementation tracker indicating the responsible officer, actions required, timelines and implementation status for each recommendation. Failure to implement this recommendation may result in the Authority invoking appropriate actions for non-compliance in accordance with Section 10 of the PPDA Act Cap. 205.	Accounting Officer	Immediately
2.	Failure to fully implement the procurement plan for FY 2024/2025	Enforce full implementation of the procurement plan. Where there is need, a review and update of the procurement plan should be conducted on a quarterly basis and in any other case,	Accounting Officer/ HPDU	Quarterly

No.	Finding	Recommendation	Responsible Officer	Time Frame
		wherever necessary to ensure improved performance in accordance with Section 60 (7) and (8) of the PPDA Act Cap. 205.		
3.	Failure to reserve 15% of the annual procurement plan budget towards Special Interest Groups	For every Financial Year, reserve at least 15% of the Entity's annual procurement plan budget and procurement requirements whose value does not exceed UGX. 30,000,000 to registered associations of Women, Youth and Persons with Disabilities, in accordance with PPDA Guideline No. 11 of 2024.	Accounting Officer	Yearly
4.	Failure to submit monthly procurement and disposal reports for FY 2024/2025	Prevail over the Head, Procurement and Disposal Unit to submit monthly procurement and disposal reports to the Authority by 15 th of every subsequent month in accordance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023, PPDA Guideline 8/2024 and PPDA circular dated 12 th August 2025.	Accounting Officer	Monthly
5.	Poor record keeping in the Entity	Prevail over the Contract Managers to submit copies of contract management records to the Procurement and Disposal Unit for filing and archiving. Maintain complete procurement action files containing all mandatory documents in line with Section 33(o) of the PPDA Act, Cap. 205 and Regulation 52(3)(a)(vii) of	Accounting Officer/ HPDU	Immediately

No.	Finding	Recommendation	Responsible Officer	Time Frame
		the PPDA (Contracts) Regulations, 2023.		
6.	Incomplete procurement processes in three procurements worth UGX 482,114,5000 without Contracts Committee approval of cancellation of the processes	Ensure that each process is either completed or formally cancelled with the Contracts Committee's approval in accordance with Regulation 14 of the PPDA (Procuring and Disposing Entities) Regulations, 2023; Maintain a status register for all ongoing procurements and ensure timely closure of abandoned processes;	HPDU	Immediately
7.	Awarding a contract to a non-responsive consultant in the procurement for consultancy services for the enhancement of the monitoring and evaluation information management system-Uganda Refugee Response Monitoring System	Adhere to the evaluation timelines specified in Regulation 4 of the PPDA (Evaluation) Regulations, 2023. Where an Evaluation Committee is not able to complete an evaluation exercise within the specified time, it should explain in writing to the Accounting Officer the reasons for this and request for extension of the evaluation period in accordance with Regulation 4(2) of the PPDA (Evaluation) Regulations, 2023.	Evaluation Committees	Immediately
8.	Failure to comply with contractual specifications in the procurement for supply and distribution of heifers for Bunyoro Affairs	Investigate the discrepancy between the contractual specifications in respect to the pregnancy status of heifers and the actual condition of the 150 delivered heifers in the Bunyoro sub-region and submit a report to the Authority on the findings and corrective action taken.	Accounting Officer	30 th September 2026

No.	Finding	Recommendation	Responsible Officer	Time Frame
9.	Irregularities in the distribution of iron sheets in three sub regions of Busoga, Bunyoro and Teso:	Ensure that beneficiary readiness is verified during planning before procurement and distribution of iron sheets. Establish a follow-up mechanism to ensure timely distribution and utilization of the iron sheets. Follow-up on the utilization of the iron sheets in Busoga, Teso and Bunyoro sub-regions raised in 2.5 of this report and submit a report.	Accounting Officer	30 th September 2026
10.	Delays of nine working days in undertaking evaluation in the procurement of Furniture and Fittings (OPM/SUPLS/20 24-2025/00149)	Guide Evaluation Committees to strictly apply the mandatory requirements and evaluation criteria stated in the bidding documents in accordance with Regulation 60(1) of the PPDA (Procurement of Consultancy Services) Regulations, 2023.	HPDU	Immediately
11.	Failure to indicate timelines for each deliverable in the procurement of consultancy services for the enhancement of monitoring and evaluation information management system-Uganda Refugee Response Monitoring System (OPM/CONS/202 4-2025/00002	In accordance with Section 33 (h) of the PPDA Act Cap 205, always review the statement of requirements to confirm that specific timelines for each deliverable are indicated. User Departments should always draft the Terms of Reference indicating specific timelines within which each deliverable is to be performed in accordance with Regulation 36 (3)(d) of the PPDA (Procurement of Consultancy Services) Regulations, 2023 to enable measurement of	HPDU User Departments	Immediately

No.	Finding	Recommendation	Responsible Officer	Time Frame
		performance during contract management. Before granting approvals as stipulated in Section 30 (e) of the PPDA Act Cap 205, the Contracts Committee should confirm that the Terms of Reference in the bidding documents and contracts contain specific timelines.	Contracts Committee	

APPENDICES

Appendix 1: Findings and Rating on the Individual Contracts Reviewed

No.	Procurement details	Exceptions/ audit observations
High Risk Contracts		
1.	Subject of Procurement: Building and construction materials - Supply of iron sheets for Busoga Affairs Reference Number: OPM/SUPLS/2024-2025/00001 Call off order number: OPM/SUPLS/2024-2025/00286 Provider: M. M Integrated Steel Mills (Uganda) Contract Value: UGX 203,257,335	• There was no evidence availed to prove that the iron sheets were delivered to the beneficiaries. • Poor planning • Inefficient use of resources • Poor contract management
2.	Subject of Procurement: Iron sheets for Teso Affairs Reference Number: OPM/SUPLS/2024-2025/00291 Provider: M. M Integrated Steel Mills (Uganda) Contract Value: UGX 158,915,870 Contract Date: 6th February 2025(on call off order) – LPO dated 13/2/25	• Un utilized iron sheets • Distribution of less iron sheets by Soroti City Council to Teso College Aloet • Inefficient use of resources
3.	Subject of Procurement: Supply of iron sheets for Bunyoro affairs. Reference Number: OPM/SUPLS/2024-2025/00403(call off order OPM/SUPLS/2024-2025/00283 or 0001 (confirm which parent contract) Provider: MM Integrated Steel Mills (Uganda Limited)	• Un utilized iron sheets • Delayed distribution of the iron sheets by ten months

	Contract Value: UGX 305,347,252(call off order value) Contract Date: 8 th May 2025(LPO date), 7 th March 2024 (mother contract)	
4.	Subject of Procurement: Consultancy services for the enhancement of the monitoring & evaluation information management system, commonly referred to as the Uganda refugee response monitoring system (URRMS) Reference number: OPM/CONS/2024-2025/00002 Provider: Mr. Kasoma Fredrick Contract value: UGX. 158,900,000 Contract date: 7 th May 2025	• Awarding contract to a non-responsive bidder • Failure to indicate deliverables schedule
5.	Subject of Procurement: Live animals - Supply of heifers for Bunyoro Affairs Reference number: OPM/SUPLS/2024-2025/00126 Provider: Pamoja Logistics (U) Ltd Contract value: UGX 390,000.000 Contract date: 25 th July 2024	• Failure to comply with contractual specifications: Whereas the Pamoja Logistics (U) Ltd) was contracted to deliver in-calf heifers, the delivered heifers were not in-calf (were not pregnant) as stated by the eleven beneficiaries interviewed by the Authority; • Missing contract management records (technical verification reports of the delivered heifers from qualified technical persons in three Districts of Buliisa, Kikuube and Masindi).
Medium Risk Contracts		
6.	Subject of Procurement: Supply of Hatcheries for Luwero-Rwenzori Affairs. Reference Number: OPM/SUPLS/2024-2025/00148 Provider: Yield Agency Ltd Contract Value: 300,000,000 (BEB in evaluation report) Contract value: <i>Incomplete procurement process</i> Contract date: <i>Incomplete procurement process</i>	Incomplete procurement process: There was no CC cancellation of the procurement process.
7.	Subject of Procurement: Consultancy services to conduct an End-Term Evaluation of Government of Uganda (GoU) Funded Project 1268: Dairy Market Access and Valuation Reference number: OPM/CONS/2024-2025/00003 Provider:	Incomplete procurement process: There was no CC cancellation of the procurement process.

	Estimated value: UGX 120,000,000 Contract value: <i>Incomplete procurement process</i> Contract date: <i>Incomplete procurement process</i>	
8.	Subject of Procurement: Building and facility maintenance and repair services - Maintenance of pantry and new shelves on floors 2,3,4,5,6,7, &8 Reference number: OPM/NCONS/2024-2025/00325 Estimated value: UGX 62,114,500 Provider: <i>Incomplete procurement process</i> Contract value: <i>Incomplete procurement process</i> Contract date: <i>Incomplete procurement process</i>	Incomplete procurement process/documentation: There was no CC cancellation of the procurement process.
9.	Subject of Procurement: Relief and Non-relief items - Non-Relief Items - Iron Sheets Reference number: OPM/SUPLS/2024-2025/00129 Provider: MM Integrated Steel Mills (Uganda Limited) Estimated value: UGX 620,000,000 Contract value: UGX Contract date: 27 th November 2024	Delayed payment by 30 working days
Low Risk Contracts		
10.	Subject of Procurement: Furniture and Fittings Reference Number: OPM/SUPLS/2024-2025/00149 Provider: Nina Interiors Ltd Contract Value: UGX 153,999,988 Contract Date: 16 th June 2025 (LPO No. 3452)	Delayed evaluation for nine working days
Procurements where no major exceptions were noted (Satisfactory)		
11.	Subject of Procurement: Procurement of All-in-One Desktops, Laptops and UPS. Reference Number: OPM/SUPLS/2024-2025/00091 Provider: HSF International Ltd. Contract Value: 158,799,999.90 Contract Date: 18 th December 2024	
12.	Subject of Procurement: Procurement of Sewing machines for Bunyoro Affairs Reference number: OPM/SUPLS/2024-2025/00107 Provider: Papemco Enterprises Ltd Contract value: UGX 254,880,000. Contract date: 5 th June 2025	
13.	Subject of Procurement: Motor cycles for office attendants Reference number: OPM/SUPLS/2024-2025/00254 Provider: Simba Automotives Limited	

	Contract value: UGX 46,500,000 Contract date: 16 th June 2025	
14.	Subject of Procurement: Corporate wear Reference number: OPM/NCONS/2024-2025/00329 Provider: IMMAK Enterprises Contract value: UGX 20,110,740 Contract date: 17 th June 2025	
15.	Subject of Procurement: Motor Vehicles and five Motor cycles Delegated to: Uganda Police Force Reference number: UPF/SUPLS/2024-2025/00091 MOU date: 9 th June 2025, Provider and contract Value: Lot 1: CFAO Mobility (U) Limited: Four 4WD station Wagons:- UGX 2,319,500,000 Lot A: Sumabolt Logistics Limited: Two 14-seater vans: - UGX 560,000,000 Lot B: Sumabolt Logistics Limited: Four 4WD Double Cabin pickup: UGX 1,062,403,200 Lot 2: Simba Automotives Limited: - UGX 49,900,000 Total contract value: UGX 3,991,803,200	
16.	Subject of Procurement: Frame Work of Cleaning and Fumigation Services Reference number: OPM/NCONS/2024-2025/00001 Provider: Kalu General Services Contract value: UGX 300,000,000 Contract date: 6 th February 2025	
	Not Rated	
17.	Land acquisition for resettlement of persons at risk of landslides in Elgon sub region Delegated to: Ministry of Lands Housing and Urban Development (MoLHUD) Reference number: OPM/SUPLS/2024-2025/00295 Estimated value: UGX 10,000,000,000 Delegated to: Ministry of Lands Housing and Urban Development (MoLHUD)	Incomplete procurement process: The procurement was planned and not implemented. The procurement was delegated to MoLHUD through an MoU but was not procured in FY 2024/2025. According to the Entity, it has been approved to be implemented in subsequent financial years following a cabinet directive.

Appendix 2: Procurement and Disposal Unit members

No.	Name	Job Title
1.	Ms. Yerusu Nyangoma	Assistant Commissioner, Procurement (HPDU)
2.	Ms. Carol Najjuka	Senior Procurement Officer
3.	Mr. Robert Bossa	Procurement Officer
4.	Ms. Rinah Aurelia Ninsiima	Procurement Officer
5.	Mr, Isaac katumba	Procurement Officer
6.	Ms. Barbara Nambowa	Senior Personal Secretary
7.	Ms. Agripina Kirabo	Secretary
8.	Christopher Asiimwe	Office Attendant

Appendix 3: User Departments

1.	Executive
2.	Finance and Administration
3.	Pacification and Development
4.	Refugees
5.	Disaster Preparedness, Management and Refugees
6.	Monitoring and Evaluation, Central
7.	Monitoring and Evaluation, Local Government
8.	Strategic Coordination and Implementation
9.	Monitoring and Evaluation-NGOs
10.	Department of Risk & Compliance Management
11.	Internal Audit

Appendix 4: Sample List for Office of the Prime Minister for FY 2024/25

No	Reference Number	Procurement subject	Procurement method	Provider	Contract value (UGX)	Risk Rating
1.	OPM/NCONS/2024-2025/00325	Building and facility maintenance and repair services - Maintenance of pantry and new shelves on floors 2,3,4,5,6,7, &8	Request for Quotations/Proposals	<i>Incomplete procurement process</i>	62,114,500 (estimated value)	Medium Risk
2.	OPM/SUPLS/2024-2025/00295	Land, Buildings, Structures and Thoroughfares - Land acquisition for resettlement of persons at risk of landslides in Elgon sub region	Open Domestic Bidding Method	<i>Incomplete procurement process</i>	10,000,000,000 (estimated value)	<i>Not rated</i>
3.	OPM/SUPLS/2024-2025/00286	Building and construction materials - Supply of iron sheets for Busoga Affairs	Restricted Domestic Bidding Method	M. M Integrated Steel Mills (Uganda)	203,257,335	High Risk
4.	OPM/SUPLS/2024-2025/00259	Motor Vehicles and Motor cycles	Open Domestic Bidding Method	Lot1: CFAO Mobility (U) Limited Lot 2: Sumabolt Logistics Limited	3,991,803,200	Satisfactory
5.	OPM/SUPLS/2024-2025/00148	Agricultural tools - Procurement of Hatcheries for Luwero-Rwenzori Affairs	Open Domestic Bidding Method	Yield Agency Ltd	300,000,000 (estimated value)	Medium Risk
6.	OPM/SUPLS/2024-2025/00129	Relief and Non-relief items - Non-Relief Items - Iron Sheets	Open Domestic Bidding Method	MM Integrated Steel	620,000,000	Medium Risk
7.	OPM/SUPLS/2024-2025/00126	Live animals - Supply of heifers for Bunyoro Affairs	Open Domestic Bidding Method	Pamoja Logistics Uganda Ltd -	390,000,000	High Risk

No	Reference Number	Procurement subject	Procurement method	Provider	Contract value (UGX)	Risk Rating
8.	OPM/SUPLS/2024-2025/00283 OPM/SUPLS/2024-2025/00403	Building and construction materials - Supply of iron sheets for Bunyoro Affairs	Restricted Domestic Bidding Method	MM Integrated Steel	305,347,252	High Risk
9.	OPM/CONS/2024-2025/00003	Consultancy services to conduct an End-Term Evaluation of Government of Uganda (GoU) Funded Project 1268: Dairy Market Access and Valuation	Shortlisting without publication of expression of interest of a firm	<i>Incomplete procurement process</i>	120,000,000 (estimated value)	Medium Risk
10.	OPM/SUPLS/2024-2025/00107	Sewing supplies and accessories - Procurement of Sewing machines for Bunyoro Affairs	Restricted Domestic Bidding Method	Papemco Enterprises Ltd	254,880,000.	Satisfactory
11.	OPM/SUPLS/2024-2025/00091	Procurement of All-in-One Desktops, Laptops and UPS'	Restricted Domestic Bidding Method	HSF International Ltd.	158,799,999	Satisfactory
12.	OPM/NCONS/2024-2025/00001	Frame Work of Cleaning and Fumigation Services	Open Domestic Bidding Method	Kalu General Services	300,000,000	Satisfactory
13.	OPM/SUPLS/2024-2025/00149	FURNITURE & FITTINGS - Assorted furniture & fittings - Executive Leather Visitor's chair with armrests and a five-castor base	Request for Quotations/Proposals	Nina Interiors Ltd	153,999,988	Low Risk
14.	OPM/CONS/2024-2025/00002	Consultancy services for the enhancement of the monitoring & evaluation information	Request for Quotations/Proposals	Mr. Kasoma Fredrick	158,900,000	High rRisk

No	Reference Number	Procurement subject	Procurement method	Provider	Contract value (UGX)	Risk Rating
		management system, commonly referred to as the Uganda refugee response monitoring system (URRMS)				
15.	OPM/NCONS/2024-2025/00329	Workshops and Seminars - Workshops and Seminars - safety jackets, round huts, corporate t-shirt, safety boots, umbrella, bags	Request for Quotations/Proposals	IMMAK Enterprises	20,110,740	Satisfactory
16.	OPM/SUPLS/2024-2025/00280	Building and construction materials - Supply of iron sheets for Teso Affairs for fourth quarter	Request for Quotations/Proposals	M. M Integrated Steel Mills (Uganda)	158,915,870	High Risk
17.	OPM/SUPLS/2024-2025/00254	Motor cycles for office attendants	Request for Quotations/Proposals	Simba Automotives Limited	46,500,000	Satisfactory
	Total:				17,244,628,884	

Note: The contract values for sampled procurements number 1,2,5 and 9 could not be ascertained since their respective processes were not completed. Their estimated values are indicated instead.

Appendix 5: Physical verification of heifers distributed to various sampled beneficiaries in Bunyoro-sub region

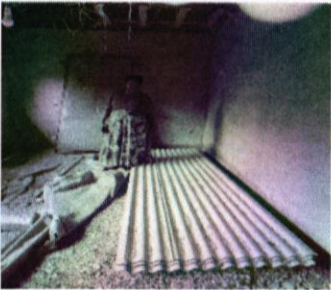
S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Date of receipt of animals by the beneficiaries	Summary of findings from the beneficiaries
1.	Kiryandongo	Kiryandongo DLG	2	Mr. Hassan Ochan	22 nd May 2025	The cows were not in-calf at the time of delivery
				Mr. Kyagera Moses	22 nd May 2025	
2.	Masindi	Masindi DLG	1	Ms. Mugisa Olivia	22 nd May 2025	
3.	Masindi	Masindi Municipal Council	2	Ms. Ruth Kutegeka	22 nd May 2025	
				Mr. Mugahya Henry	22 nd May 2025	
4.	Kikuube	Kikuube DLG	2	Ms. Nazziwa Florence	11 th June 2025	
				Mr. Jonathan Musinguzi	11 th June 2025	
5.	Hoima	Hoima DLG	2	Mr. Jackson Tinka	11 th June 2025	
				Ms. Monday Deezi	11 th June 2025	
6.	Hoima	Hoima City	2	Mr. David Businge	11 th June 2025	
				Ms. Lilian Karungi	11 th June 2025	
TOTALS			11			

Source: Documents obtained from OPM and responses from the beneficiaries.

Appendix 6: Physical verification of iron sheets distributed to sampled beneficiaries in Bunyoro sub- region

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
1.	Kiryandongo	Kiryandongo DLG	1	Kiryandongo P/S	Unutilized iron sheets: - The school received 200 iron sheets on 31st March 2026 for roofing the school's main administration block. - At the time of the field visit, the iron sheets had not yet been utilized. - Reason given by the school administration was an existing funding gap to finance the renovation works before roofing.  <i>Iron sheets delivered to Kiryandongo P/S</i>	<i>The audit observations and findings are noted and management wishes to clarify that the school is mobilizing resources for other roofing materials.</i>
2.	Masindi	Masindi DLG	2	St. Mary's P/S Kyatiri	Unutilized iron sheets: - The school received 100 iron sheets on 31st March 2026, for roofing a school's classroom block. - At the time of the field visit, the iron sheets had not yet been utilized; and	<i>The audit observations and findings are noted and management wishes to clarify as that the school is mobilizing resources for other</i>

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
					Reason given by the school administration was an existing funding gap to finance the renovation works.  <i>Iron sheets delivered at St. Mary's P/S Kyatiri</i>	<i>roofing materials.</i>
				Isagara P/S	- The school received 150 iron sheets on 31st March 2026 for roofing one of a school's classroom block; - At the time of the field visit, the iron sheets had not yet been utilized; and - Reason given by the school administration was an existing funding gap to finance the renovation	<i>The audit observations and findings are noted and management wishes to clarify that the school is mobilizing resources for other roofing materials.</i>

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
					works. 	
					<i>Iron sheets at Isagara P/S</i>	
3.	Masindi	Masindi Municipal Council	1	Uganda Martyrs Biizi P/S	Iron sheets not issued to beneficiary: - At the time of field visit, the 200 iron sheets allocated to the beneficiary were stored at the Municipal Council offices pending issue. - The Stores Officer reported that this was because the school declined to pick the items preferring safe storage at the MC stores until funds for construction are raised.	<i>The audit observations and findings are noted and management wishes to clarify as follows:</i> <i>Uganda Martyrs Biizi P/S requested for iron sheets to replace asbestos sheets on an existing classroom block. A copy of</i>

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
						<i>the needs assessment report is attached as Annex 6</i> <i>The school is mobilizing resources for other roofing materials</i>
4.	Kikuube	Kikuube DLG	2	Munteme Fatima College	Unutilized iron sheets: - The school received 300 iron sheets on 1st April 2026. - At the time of the field visit, the iron sheets had not yet been utilized. - Reason given by the school administration was an existing funding gap to finance the construction works.	<i>The audit observations and findings are noted and management wishes to clarify that the school is mobilizing resources for other roofing materials.</i>

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
				Kiziranfumbi Senior Secondary School	Unutilized iron sheets: - The school received 250 iron sheets on 1st April 2026, for roofing the school's main administration block. - At the time of the field visit, the iron sheets had not yet been utilized. - Reason given by the school administration was that the activity was pending due to the existing funding gap to finance the renovation/ construction works.	<i>The audit observations and findings are noted and management wishes to clarify that the school is mobilizing resources for other roofing materials.</i>
5.	Hoima	Hoima DLG	1	Kigorobyia COU Primary School	Unutilized iron sheets: - The school received 250 iron sheets on 1st April 2026, for the purpose of roofing the school's main hall. - At the time of the field visit, the iron sheets had not yet been utilized; and - Reason given by the school administration was that the school's main hall was still under preliminary renovation work (at ring beam level)	<i>The audit observations and findings are noted and management wishes to clarify that the school is mobilizing resources for other roofing materials.</i>

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
					prior to the roofing activities.  <i>Iron sheets pending roofing at Kigorobya COU P/S</i>	
6.	Hoima	Hoima City	2	Mparo Primary School	Iron sheets not issued to beneficiaries: The 100 iron sheets were still being held at the city stores undelivered to the beneficiary at the time of field visit pending guidance from OPM on allocation.  <i>Iron sheets for Mparo P/S and Kabale P/S at Hoima City Stores pending OPM guidance on allocation.</i>	<i>The audit observations and findings are noted and management wishes to clarify that Management has since guided on the utilization of iron sheets for Mparo P/S in a letter dated 2nd June 2026.</i>
				Kabaale Primary	Iron sheets not issued to beneficiary: The 300 pcs of iron sheets were still	

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
				School	being held at the city stores undelivered to the beneficiary at the time of field visit pending guidance from OPM on allocation.	<i>and management wishes to clarify that Management has since guided on the utilization of iron sheets for Kabaale P/S in a letter dated 2nd June 2026.</i>
TOTALS			8			

Source: Documents obtained from OPM and responses from the beneficiaries.

Appendix 7: Physical verification of iron sheets distributed to sampled beneficiaries in Teso sub region

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
1.	Amuria	Amuria DLG	1	Wera Seed School	Un utilized iron sheets: - The school received 160 iron sheets on 27th March 2026, for roofing the boys' hostel; - By inspection the time the building was at ring beam level; and - The school administration was in	<i>The audit observations and findings are noted. Management will follow up on the utilization of the iron sheets to ensure that they are put to good use.</i>

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
					the process of mobilizing funds for construction of the roofing frame work.	
2.	Katakwi	Katakwi DLG	2	Priscilla Comprehensive Girls S.S	Delay in distribution of iron sheets: - The school had requested for 300 iron sheets that were intended for urgent roofing of the girls' dormitory in preparation to receive S.1 and S.5 students. However, there was a delay in delivering the iron sheets which prompted the school to complete the dormitory using PTA funds; 200 iron sheets were later delivered to the school on 23rd March 2026 which were used for roofing a two-classroom block and offices. - Although the iron sheets were not adequate roofing a two-classroom block and offices, the school improvised and completed the roofing using PTA funding.	<i>The audit observations and findings are noted and management wishes to clarify that the institution required 300 pieces of iron sheets. However, due to limited resources, management planned to support the institution in a phased manner.</i>

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
					 <i>Some of the iron sheets that were used to roof a classroom block at Priscilla Comprehensive Girls S.S.</i>	
				Katakwi Township Primary School	• The school received 90 iron sheets on 23rd March 2026 which were used for roofing a two-classroom block housing the lower primary learners. • According to the school administration, the intervention was timely to the school in enhancing attainment of Universal Primary Education. • The audit team noted that the	<i>The audit observations and findings are noted and management wishes to clarify as follows:</i> • <i>The school is commended for utilizing the iron sheets for the intended purpose.</i>

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
					school is faced with acute shortage of structures. Some learners were studying under trees which poses risks to the learners in the event of rain, as well as being distracted from concentration during learning time.	<i>The school has submitted a request for support with more iron sheets to roof a two-classroom block. A needs assessment will be undertaken and support will be extended after confirmation of the existence of the structure and procurement of the iron sheets.</i>
3.	Soroti	Soroti City	3	Teso College Aloet	Distribution of less iron sheets: Records on the distribution list indicated that the school was to receive 500 iron sheets intended for replacing old asbestos sheets	<i>The audit observations and findings are noted and management wishes to clarify that</i>

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
					from the teachers houses. • However, the school acknowledges receipt of 488 iron sheets on 26th March 2026, thereby a shortfall of 12 iron sheets. • By physical verification time on 8th April 2026, the iron sheets had not been utilized and were still in the school stores. This was attributed to pending mobilization of resources to dismantle and responsibly dispose of the old asbestos and prepare the old houses roofs for roofing.	<i>OPM delivered 500 iron sheets to Soroti City Council for replacing old asbestos iron sheets at Teso College Aloet. Attached is a copy of the stores issue voucher and Goods Received Note from the City Council.</i> <i>Management Formally communicated to the City Clerk Soroti City for an explanation.</i> <i>The school had just received the iron sheets a few days before the audit and is mobilizing funds for other roofing</i>

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
						<i>materials and labour.</i>
				The Pioneer School Soroti	Un utilized iron sheets (two batches/deliveries) • The school was allocated 120 iron sheets on 23rd March 2026. • At the time of the inspection in April 2026, all the iron sheets were still in the school stores. • The audit further noted another batch of iron sheets which had been received by the school some time back also pending utilization. • According to the head teacher, there was no clear plan to use the iron sheets any sooner given the fact that there were no development funds and the PTA collections are being used for hiring part-time teachers since the learners' population is so big that the substantive teachers are	<i>The audit observations and findings are noted and management wishes to clarify that there is great need at the school as noted by the audit observation.</i> <i>Management has monitored the utilisation of all the iron sheets distributed in the sub region with a view of reallocating iron sheets of beneficiaries who have failed to mobilize resources for roofing.</i>

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
					overwhelmed. The school is a UPE and government aided school located at the heart of Soroti Town. It is one of the oldest schools in Soroti City, with dilapidated buildings, mostly of Indian architecture with little or no room for expansion.  <i>Iron sheets still in stores at Pioneer P/S by the physical verification time in April 2026.</i>	
				Swaria Primary School	- The school received the Iron sheets but did not have an immediate plan to utilize them. - All the iron sheets were still in the school store at the time of verification.	<i>The audit observations and findings are noted and Management has monitored the utilisation of all the iron sheets</i>

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
					- The school teachers' quarters were roofed with asbestos and needs to be replaced but the school did not have funds for re-roofing the staff quarters. - The funds collected from the learners under PTA is not enough to carry out major development.   <i>Iron sheets still in stores at Swaria P/S by the physical verification time in April 2026.</i>	<i>distributed in the sub region with a view of reallocating iron sheets of beneficiaries who have failed to mobilize resources for roofing.</i>
		Soroti DLG	4	Osudo Primary School	The school is church founded community school located in Lale Subcounty Soroti District and World Vision that provided the structures with community support.	<i>The audit observations and findings are noted and management wishes to clarify that the school had just</i>

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
					- The school received 30 iron sheets on 23rd March 2026 which have not been utilized but intended for roofing a one-unit staff house. - The Audit team noted that no one resides within the school compound which is a security risk to the facilities of the school. - The school administration appreciated government support and intervention of providing the iron sheets which will be used for roofing a staff house to accommodate at least one member of staff in the school compound. - The school administration is yet to mobilize the community to raise the required timber for roofing the staff house.	<i>received the iron sheets a few days before the audit and is mobilizing funds for other roofing materials and labour.</i>
				Oculoi Subcounty Headquarters	The Subcounty was carved out of Katine Subcounty in 2019 and currently rent premises at the	<i>The audit observations and findings are noted</i>

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
					Trading Centre of Oculoi in Soroti District. - The Subcounty acknowledged receipt of 64 iron sheets on 23rd March 2026 for roofing the administration block. - By inspection time, the administration block was raised and ready for roofing pending funds availability in 4th Quarter.    <i>Iron sheets still in stores at Oculoi Subcounty Headquarters by the</i>	<i>and management wishes to clarify that as the sub county had just received the iron sheets a few days before the audit and is mobilizing funds for other roofing materials and labour.</i>

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
					<i>physical verification time in April 2026.</i>	
				Lalle Subcounty Headquarters	- The Subcounty was carved out of Lalle Subcounty in 2019 and currently rent premises at the Trading Centre of Lalle in Soroti District. - The Subcounty acknowledged receipt of 70 iron sheets. The intention is for roofing the administration block. The block is raised and ready for roofing pending funds availability in 4th Quarter. - By inspection time, iron sheets had not been utilized and they were pending funds availability to construct the roofing frame work. - The iron sheets are being stored at the home of the Senior Assistant Secretary following theft incidents where Government mosquito nets	<i>The audit observations and findings are noted and management wishes to clarify that the sub county had just received the iron sheets a few days before the audit and is mobilizing funds for other roofing materials and labour.</i>

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
					for distribution were allegedly stolen earlier. The premise is located in the heart of a busy trading centre and is not well secured. <i>Lalle subcounty administration block yet to be roofed.</i>	
				Obalanga Junior School	- The school received 100 iron sheets intended for roofing a classroom block; - By inspection time, there was no sign of any learners or school activity going on and no classrooms were seen on site. The building showed to the audit team was way smaller to conclusively say it was intended to be a	<i>The audit observations and findings are noted and management wishes to clarify that the school presented a 3-classroom block which was assessed and verified before delivery of iron sheets.</i>

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
					classroom block; - The administrators explained that the parents had shifted their children to other schools since the learners used to study inside a church building which since got crowded. - All the iron sheets were verified as existing but unutilized and stored in the home of the Chairman School Management Committee;	
4	Kumi	Kumi DLG	1	Kumi Seed School	- The school received 180 iron sheets on 23rd March 2026 intended for roofing a girls' dormitory; and - The structure was ready and roofing was due to be done the following day.  	<i>Noted</i>

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
					 <i>Girls' dormitory pending roofing at Kumi Seed School</i>	
		Kumi Municipality	3	Kumi Technical School	Unutilised iron sheets: The school received 40 iron sheets on 23rd March 2026 for roofing a staff house on. The iron sheets were un utilized by the time of the inspection and were still in the school stores.	<i>The audit observations and findings are noted and management wishes to clarify that the iron sheets for Kumi Technical institute are for re-roofing staff house that had asbestos iron sheets.</i>
				Okouba Primary School	• Located in North Division of Kumi Municipality, the school is Government aided and received 40 iron sheets on 23rd March 2026 which had not yet been utilized but intended for roofing a staff house. • The structure was not yet ready for roofing but raised up to the ring	<i>The audit observations and findings are noted and management wishes to clarify that the school has now utilized the iron sheets to roof the school structure.</i>

S/N	District	Place Visited	Sampled No. of Beneficiaries	Beneficiaries	Summary of findings	Management Responses
					beam level pending mobilization of funds for roofing using the PTA collections for second term.  <i>Okouba yet to be roofed.</i>	
				Kabata Primary School	- The school received 80 iron sheets intended for roofing a two in one staff house. - At the time of the inspection, the structure was at a ring beam level. The roofing timber had not yet been secured but there was hope to raise through PTA or UPE release to the school for second term.	<i>The audit observations and findings are noted and management wishes to clarify that the school has now utilized the iron sheets to roof the school structure.</i>
	TOTALS		14			

Source: Documents obtained from OPM and responses from the beneficiaries.

Appendix 8: Risk Rating Criteria

RISK	DESCRIPTION	AREA	IMPLICATION
HIGH	Such procurements were considered to have serious weaknesses, which could cause material financial loss or carry a 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 the 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 the use of less competitive methods which affects transparency, accountability, and value for money.
		Evaluation: Use of inappropriate evaluation methodologies or failure to conduct an evaluation.	This implies financial loss caused by awarding contracts at higher prices or shoddy work caused by failure to recommend 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 a lack of transparency and value for money.

RISK	DESCRIPTION	AREA	IMPLICATION
		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 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	This leads to unjustified contract amendment and variations which lead to unjustified delayed contract completion

RISK	DESCRIPTION	AREA	IMPLICATION
		Supervisors, failure to seek the Solicitor General's approval for contracts above UGX. 200 million and lack of notices of Best Evaluated Bidders.	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 are 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 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	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 a conflict of interest and a lack of transparency.

RISK	DESCRIPTION	AREA	IMPLICATION
	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.		