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

PROCUREMENT AND DISPOSAL AUDIT REPORT OF UGANDA BUREAU OF STATISTICS 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
PPDA	Public Procurement and Disposal of Public Assets Authority
PSST	Permanent Secretary /Secretary to the Treasury
SCC	Special Conditions of Contract
TCC	Tax Clearance Certificate
UBOS	Uganda Bureau of Statistics
UGX	Uganda Shillings

EXECUTIVE SUMMARY

The Public Procurement and Disposal of Public Assets Authority (PPDA) conducted a performance and disposal audit of the Uganda Bureau of Statistics that covered sixteen 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.

From the findings of the procurement and disposal audit exercise, the summary performance of the Entity revealed an overall weighted average risk rating of **28%** which is **Satisfactory performance** as per the ranking in Table 9 of the report.

The key positive issues observed during the audit were:

1. Existence of functional procurement structures;

2. Procurement and Disposal Unit diligently performs its functions in accordance with Sections 33 and 34 of the PPDA Act Cap. 205;

3. The Procurement and Disposal Unit is adequately staffed; and

4. Good record keeping system in the Procurement and Disposal Unit. The documents required by the audit team were on file or readily availed which eased the audit trail.

Despite the Satisfactory performance, the following key exceptions were noted:

1. Failure to fully implement previous audit recommendations: Out of ten audit recommendations made for the audit of FY 2023/2024, eight (80%) were implemented while two (20%) were not fully implemented. This affects the performance of the procurement and disposal function.

2. Failure to fully implement the procurement plan for FY 2024/25 worth UGX 39,299,972,850: The Entity had an implementation rate of 65% worth UGX 25,524,475,042 and a variance of UGX 13,775,497,808. Failure to fully implement the procurement plan denies services to the intended beneficiaries and also delays the achievement of desired objectives.

3. Delay of 40 working days by the Procurement and Disposal Unit in making submissions to the Contracts Committee in the procurement of accessories for the deprovisioning census main results worth UGX 187,431,790. This hampers efficiency and effectiveness in the procurement process contrary to Section 51 of the PPDA Act Cap. 205.

4. Inadequate technical specifications stated in the solicitation document issued to bidders for the procurement of accessories for the deprovisioning census main results worth UGX 187,431,790. The solicitation documents merely described the item as "external hard disks (used for backups and data transmission)" without defining critical performance and capacity

requirements. This may result in bidders offering items that do not fully meet the Entity's needs, exposing the Entity to the risk of procuring substandard, unsuitable, or non-compliant equipment and potentially compromising value for money.

5. Irregular extension of the bid closing date in the procurement of supply of configuration and implementation of enhancements to the server room worth UGX 2,897,539,294 without approval of the Contracts Committee undermined the principles of transparency and accountability which was contrary to Regulation 59(10) and (12) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

6. Non-adherence to the evaluation criteria specified in the bidding document in the procurement of name tags, manuals and stationery for PES worth UGX 87,050,000. The eligibility evaluation criteria in the bidding document required bidders to submit a Tax Clearance Certificate (TCC) for the year 2023 as evidence for fulfillment of payment of taxes. Although Wilsdag Services Ltd did not submit this evidence, the Evaluation Committee declared the bidder as compliant and was awarded the contract which risked the Entity to contracting a provider that did not meet their obligations of paying taxes. This contravened Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023

7. Delayed completion of contracts by an average of 39 working days in four procurements worth UGX 3,552,567,914. This delays service delivery to the intended beneficiaries. Delays contravene the principle that, *"all procurements should be conducted in a manner which promotes economy, efficiency and value for money* in accordance to Section 51 of the PPDA Act Cap. 205.

8. Delayed submission of performance security by 89 working days in the procurement for Supply of configuration and implementation of enhancements to the server room (UBOS-DS/SUPLS/24-24/00524) worth UGX 2,897,539,294. Failure to obtain Performance Security in a timely manner exposes the Entity to a risk of non-performance by the provider.

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

1. **The Accounting Officer, who is 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) Hold Contract Managers accountable for effective supervision of contracts in accordance with Regulation 52(1) of the PPDA (Contracts) Regulations, 2023, to ensure timely delivery and successful completion of contractual obligations.

iv) Require Contract Managers to proactively follow-up with providers to ensure timely submission of performance securities to safeguard the Entity against the risk of non-performance in accordance with Regulation 11 (1) of the PPDA (Contracts) Regulations, 2023.

2. **The Head, Procurement and Disposal Unit should:**

i) Make timely submission to the Contracts Committee to promote efficiency in the procurement process in accordance with Regulation 11 of the PPDA (Procuring and Disposing Entities) Regulations, 2023 and Section 51 of the PPDA Act Cap. 205

ii) Guide User Departments to prepare adequate specifications which give a correct and complete description of the object of the procurement or disposal activity in accordance with Section 64(2) of the PPDA Act Cap. 205.

iii) Formally seek approval of any amendments to bidding documents including extensions of bid submission deadlines from the Contracts Committee in accordance with Regulation 59(10) and (12) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

iv) Guide the Evaluation Committees to strictly adhere to the evaluation criteria outlined in the bidding documents and firms that do not comply should be eliminated in accordance with Regulation 5 (2) of the PPDA (Evaluation) Regulations, 2023.

Uganda Bureau of Statistics should implement the recommended action plan on pages 16-17

CHAPTER ONE: INTRODUCTION

1.1 Background

The Public Procurement and Disposal of Public Assets Authority carried out a procurement and Disposal audit of Uganda Bureau of Statistics that covered a representative sample of sixteen 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

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 Uganda Bureau of Statistics during the Financial Year under review was Ms. Aliziki Kaudha Lubega, the Director, Economic Statistics *(Accounting Officer).*

b) Contracts Committee

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

Table 1 :Membership of Contracts Committee

No.	Name	Job Title	Position on CC	Date of Appointment
1.	Mr. Ivan Mafigiri	Principal Officer, Personal Assistant	Chairperson	18th September 2024 (1st Term)
2.	Ms. Sharon Apio	HoD/Demography & Social Statistics	Secretary	22 March 2024 (2nd Term)

No.	Name	Job Title	Position on CC	Date of Appointment
3.	Mr. Theo Musimenta	Principal Admin Officer	Member	20th March 2024 (2nd Term)
4.	Ms. Josephine Kiyingi	Principal State Attorney	Member/Legal	16th September 2024 (2nd Term)
5.	Mr. Kizito Edward	Senior IT Officer	Member	18th September 2024 (2nd Term)

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 7 staff and headed by Mr. Victor Ogwal Ojok as indicated in ***Appendix 2.***

d) User Departments

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

1.4 Audit Scope

The procurement and disposal audit exercise covered a sample of sixteen procurement transactions worth UGX 8,416,872,234 which represented 33% 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 March 2026, the Entity was notified about the audit exercise. An audit launch meeting was held on 31st March 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 IT equipment, GPS, assorted furniture and weighing scales as indicated in ***Appendix 5.***

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 5th May 2026 between the audit team and the Entity 's officials. A management letter was issued to the Entity for management's response on 19th May 2026 and the Entity's responses to the raised issues were received on 4th June 2026. An exit meeting was held on 5th June 2026 at the PPDA Head Office in Kampala.

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

Section10(1) (a) of the PPDA Act Cap 205nrequiresna 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 December 2024. Out of ten audit recommendations, eight (80%) were implemented while two (20%) were partially implemented as indicated in Table 2 below:

Table 2:: Previous audit recommendations that were partially implemented

No.	Recommended Action	Status of Implementation
1.	The Accounting Officer should always carry out periodic review of the Entity's procurement plan to ensure full implementation of planned activities in accordance with Section 60 (7) of the PPDA Act Cap 205 and update the procurement plan.	Partially implemented. The plan implementation rate was only at 65% as indicated in Table 2. ***Management response:*** *The Procurement Plan implementation rate for FY 2024/25 was 93 percent. Management developed an activity tracker that monitors performance including procurement.*
2.	Contract Managers should always prevail over the providers to perform their contracts in accordance with the terms and conditions specified in the contract in accordance with Regulation 52 (3) of the PPDA (Contracts) Regulations, 2023.	Partially implemented as seen in 3.1 of this report

Implication

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

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 Authority noted that the Entity implemented procurement activities worth UGX 25,524,475,042 for FY 2024/2025 which was 65% of the total procurement planned value of UGX 39,299,972,850 with a variance of UGX 13,775,497,808 as indicated in Table 3 below:

Table 3: Procurement plan implementation rate

Analysis of procurement spend	
Total procurement plan value inclusive of VAT (UGX)	39,299,972,850
Total procurement spend value inclusive of VAT (UGX)	25,524,475,042
Procurement plan implementation rate (%)	65
Implementation variance (UGX)	13,775,497,808

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 for the FY amounted to UGX 39,299,972,850 and the total procurement spend value was UGX 36,621,829,823. This represented 93 percent implementation rate. The unimplemented procurements were worth UGX 2,678,143,027 reprioritized and have been implemented in Financial Year 2025/26.

Authority's Comment

The Authority noted Management's response and the additional information provided by the Entity indicating that procurements worth UGX 11,972,309,987 were conducted in the month of June 2025 and were not reported to the Authority. Upon review of the additional documents, the Authority noted that these procurements had already been reported in the Entity's monthly procurement reports for FY 2024/2025, and had been considered during the computation of the implementation spend.

As such, the explanation and additional information provided did not adequately address the compliance issue regarding the failure to fully implement and update the procurement plan, and failure to fully report all procurements conducted to the Authority.

Recommendations

- 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.
- The Accounting Officer should enforce comprehensive reporting on all procurements conducted to the Authority in a timely manner in accordance with Regulation 15 (1) of the PPDA (Procuring and Disposing Entities) Regulations, 2023 and PPDA Guideline 8/2024.

2.1.3 Delayed invitation of bids

Section 51 of the PPDA Act Cap 205 states that, *"all procurements should be conducted in a manner which promotes economy, efficiency and value for money."* Section 36(b) of the PPDA Act Cap. 205 provides that User Departments should initiate procurement and disposal requirements and submit them to the Procurement and Disposal Unit to facilitate the invitation of bids. In four procurements worth UGX 2,213,456,400, the Procurement and Disposal Unit delayed in inviting bids. The Authority noted that delayed invitation of bids was caused by late initiation of the procurements by the various User Departments as detailed in Table 4 below:

Table 4: Procurements with delays at bid invitation stage

No.	Subject of Procurement	Planned bid invitation date	Actual bid invitation	Delays in working days
1.	Supply of staff furniture **Reference number:** UBOS-ADMIN/SRVCS /24-25/00824 **Contract value:** UGX 199,150,000 **Department:** Administration	12th August 2024.	26th March 2025	**159 working days:** The delay was due to late initiation by the User Department on 28th February 2025.
2.	Procurement of weighing scales, Tape measures and helmets for Aquaculture census 2024/2025 **Reference number:** UBOS-DES/SUPLS/24-25/00622 **Contract value:** UGX 92,700,000 **Department:** Economic Statistics	1st August 2024	07th February 2025	**133 working days:** The delay was due to late initiation by the User Department on 24th January 2025.
3.	Supply of Advocacy and Dissemination materials for Regional NPHC 2024 Final Results **Reference number:** UBOS-D0&QA /SUPLS /23-24/00878 **Contract value:** UGX 195,856,400 **Department:** Outreach and Quality Assurance	19h August 2024	31st March 2025	**157 working days:** The delay was due to late initiation by the User Department on 20th March 2025.
4.	Supply of Global	19th August 2024	30th January	**115 working days**

No.	Subject of Procurement	Planned bid invitation date	Actual bid invitation	Delays in working days
	Positioning System (GPS) **Reference number:** UBOS-DES/SUPLS/24-25/00622 **Contract value:** UGX 1,725,750,000 **Department:** Economics statistics		2025	This delay was due to late initiation by the User Department on 16th January 2025.

Implication

Delays in initiating procurement requirements increase the risk of delayed contract award and implementation and may ultimately affect timely delivery of services and achievement of planned objectives.

Management Response:

Management accepts the recommendation. A staff dedicated to monitor the implementation of the procurement plan with respect to bid invitation dates has been deployed. The User Departments have been sensitized to continue to abide by the procurement plan.

Recommendations

- The User Departments should always initiate procurements to enable timely invitation of bids as per the approved schedule to promote efficiency in the procurement process in accordance with Section 51 of the PPDA Act Cap. 205.
- The Head Procurement and Disposal Unit, should periodically monitor procurement lead times and escalate unjustified delays to Management for corrective action.

2.1.4 Delay of 40 working days by the Procurement and Disposal Unit in making submissions to the Contracts Committee

Section 51 of the PPDA Act Cap. 205 states that "*all procurement and disposals shall be conducted in a manner which promotes economy, efficiency and value for money.*" In the procurement of accessories for the deprovisioning census main results worth UGX 187,431,790, the Procurement and Disposal Unit delayed to make submissions to the Contracts Committee for approval of the procurement method, the shortlist of bidders and the recommended Evaluation Committee. Whereas the Accounting Officer confirmed funding on 2nd August 2024, the Procurement and Disposal Unit made submissions to the Contracts Committee on 26th September 2024 creating a delay of 40 working days.

Implication

Delays in the procurement process impede timely service delivery to the intended beneficiaries.

Management Response

Management accepts the recommendation. Going forward, the Bureau will ensure timely submission to the Contracts Committee.

Recommendation
The Head, Procurement and Disposal Unit should always make timely submission to the Contracts Committee to promote efficiency in the procurement process in accordance with Regulation 11 of the PPDA (Procuring and Disposing Entities) Regulations, 2023 and Section 51 of the PPDA Act Cap. 205.

2.1.5 Inadequate technical specifications

The Authority noted that the solicitation document issued to bidders for the procurement of accessories for the deprovisioning census main results worth UGX 187,431,790 contained inadequate technical specifications for external hard disks. The solicitation documents merely described the item as "external hard disks (used for backups and data transmission)" without defining critical performance and capacity requirements. Key specifications such as storage capacity, read/write speed, encryption and security features were omitted.

Implication
Inadequate technical specifications create ambiguity in the procurement process and expose the Entity to the risk of receiving substandard or unsuitable equipment which can fail to meet operational needs.

Management Response
Management has strengthened the process of reviewing the specifications from User Departments to ensure adequacy of technical specifications.

Recommendations

- User Departments should always prepare adequate specifications which give a correct and complete description of the object of the procurement or disposal activity in accordance with Section 64(2) of the PPDA Act Cap. 205.

- The Contracts Committee and Head Procurement and Disposal Unit should strengthen quality assurance reviews of solicitation documents before issue to bidders to ensure that all provisions are accurate, relevant, compliant with applicable PPDA requirements and appropriate for the procurement being undertaken.

2.1.6 Requesting for performance security above the mandated threshold

PPDA Guideline No.3/2024 on bid and performance securities provides that where performance security in the form of a Bank Guarantee is required, it shall be expressed in the Special Conditions of Contract in the bidding document as a percentage of the contract price and shall not exceed 5% of the contract price. The Authority noted that in four procurements worth UGX 1,158,129,400, the Entity requested performance securities of 10% which was above the mandated threshold of 5% of the contract sum as indicated in Table 5 below:

Table 5: Procurements with performance security above the mandated threshold

No.	Subject of Procurement:	Findings
1.	Procurement of UBOS Comprehensive fleet management system **Reference number:** UBOS-	According to SCC(GCC) 19.1, the Entity requested for a Performance Security of 10% of the contract price.

No.	Subject of Procurement:	Findings
	ADMIN/SRVCS/24-25/00177 **Contract value:** UGX 126,860,620	
2.	Painting of External walls of statistics house **Reference number:** UBOS-ADMIN/SUPLS /24-25/00103 **Contract value:** UGX 410,286,000	According SCC(GCC) 61.1, the Entity requested for a Performance Security of 10% of the contract price.
3.	Procurement of LAN to improve Office Connectivity **Reference number:** UBOS-DSDC/SRVCS/24-25/00211 **Contract value:** UGX 278,956,980	According GCC 19.1, the Entity requested for a Performance Security of 10% of the contract price.
4.	Plumbing, repairs and replacing all water closets, taps and angle valves - Lot1 Replacing of wall and floor tiles in the toilets of statistics house – Lot 2 **Reference number:** UBOS-ADMIN/WRKS /24-25/01128 **Contract value:** Lot 1: UGX 145,603,000 Lot 2: UGX 196,422,800	According GCC 52.1, the Entity requested for a Performance Security of 10% of the contract price.

Implication

Requiring bidders to submit a higher performance security may discourage bidder participation and ties up the provider's resources at contract implementation resulting into delays or non-performance.

<u>Management Response</u>

Management accepts the recommendation and has since implemented the revised performance Security rate of 5%.

Recommendation

The Head, Procurement and Disposal Unit should always adhere to PPDA Guideline No.3/2024 on bid and performance securities whenever applicable during the preparation of bidding documents and contracting.

2.1.7 Irregular extension of bid closing date

Regulation 59(10) and (12) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023 requires that all addenda to bidding documents be approved by the Contracts Committee prior to issuance. In the procurement of supply of configuration and implementation of enhancements to the server room worth UGX 2,897,539,294, the bid notice was advertised on 2nd January 2025 with a stated bid submission deadline of 29th January 2025. Records of bid receipt and opening confirm that bids were received and opened on 29th January 2025. However, the Evaluation Report dated 10th February 2025 indicated that the bid closing date was 4th February 2025.

Furthermore, an email from the Head Procurement and Disposal Unit dated 28th January 2025 was issued to bidders extending the bid submission deadline to 4th February 2025. However, there was no evidence of approval of this extension by the Contracts Committee contrary to Regulation 59(10) and (12) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

Implication

Extension of the bid closing date without approval from the Contracts Committee was irregular and undermines the principles of transparency and accountability.

Management Response

Management accepts the recommendation. Going forward approval of any amendments to bidding documents and extension of bid submission deadlines will be sought from the Contracts Committee.

Recommendation

The Head, Procurement and Disposal Unit should formally seek approval of any amendments to bidding documents including extensions of bid submission deadlines from the Contracts Committee in accordance with Regulation 59(10) and (12) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.

2.1.8 Non-adherence to the evaluation criteria specified in the bidding document

Regulation 5 (1) of the PPDA (Evaluation) Regulations, 2023, provides that evaluation of bids shall be conducted in accordance with the evaluation criteria specified in the bidding documents. According to Regulation 16 (2) of the PPDA (Evaluation) Regulations, 2023, eligibility and administrative compliance shall be determined on a pass or fail basis and a bid which is not eligible or administratively compliant shall be rejected at the preliminary stage of evaluation.

The eligibility evaluation criteria in the bidding document for the procurement of name tags, manuals and stationery for PES worth UGX 87,050,000 required bidders to submit a Tax Clearance Certificate (TCC) for the year 2023 as evidence for fulfillment of payment of taxes. Although Wilsdag Services Ltd did not submit this evidence, the Evaluation Committee declared the bidder as compliant and recommended the provider for award of contract.

Implication
The Entity may contract providers that do not meet their obligations of paying taxes.

Management Response
Management accepts the recommendation and will continue to guide the Evaluation Committees to ensure strict compliance with the prescribed eligibility and administrative requirements as set out in bidding documents.

Recommendation
The Head, Procurement and Disposal Unit should always guide the Evaluation Committees to adhere to the evaluation criteria specified in the bidding documents in accordance to Regulation 16 (2) of the PPDA (Evaluation) Regulations, 2023.

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

The Authority undertook a review of the Entity's disposal planning and implementation for the Financial Year 2024/25 and established that the Entity disposed of assets for the FY 2023/2024 in compliance with the PPDA (Disposal of Public Assets) Regulations, 2023 and there were no major exceptions identified as detailed in Table 6 below:

Table 6: Disposal implementation

No.	Subject of Disposal	Findings
1.	Motor vehicles and Motor Cycles **Reference number:** UBOS-DP&D/SRVCS/24-25/00994 **Provider:** Asante Auctioneers Ltd **Method of disposal:** Public Auction	The obsolete items included 16 vehicles and 2 Motor cycles with a reserve price of UGX 144,800,000. The method of disposal used was public auction and all items were sold above the reserve prices. The total proceeds from the disposal process was UGX 146,800,000.
2.	Low value office Items. **Reference number:** UBOS-DP&D/SRVCS/24-25/00994 **Provider:** Asante Auctioneers Ltd **Method of disposal:** Public Auction	The assorted items disposed by public auction included low value obsolete items like office chairs, IT equipment and filling cabinets. The reserve price was UGX 19,018,000 and the total proceeds from the disposal process was UGX 22,565,000.
3.	Census Tablets **Reference number:** UBOS/ADMN/2425/SUPLS/001 **Methods of disposal:** • Transfer to another Procuring and disposing Entity • Disposal by Donation	UBOS disposed of 65,442 tablets that had been used in the census exercise to 15 public entities and to four private organisations. The disposal methods used were transfer to another Procuring and Disposing Entity and Disposal by Donation method respectively.

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

2.3.1 Irregularities at contract implementation stage

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 53(1) (d) of the PPDA (Contracts) Regulations, 2023 provides that "*a procuring and disposing entity may at any time after signing a contract issue a change order to the provider, in accordance with the contract, requiring the provider to make changes within the general scope of the contract, in the time of performance or duration of the contract.*"

a) In four procurements worth UGX 3,552,567,914, there were delays in completion of contracts as detailed in Table 7 below:

Table 7: Procurements with delays at delivery

No.	Subject of Procurement:	Findings
1.	Supply of configuration and implementation of enhancements to the server room **Reference number:** UBOS-DS/SUPLS/24-24/00524 **Contract value:** UGX 2,897,539,294 **Provider:** Glamour Technologies (U) Ltd and Next Technologies Ltd Joint Venture	**Delayed delivery by 14 working days despite contract extension:** The contract was signed on 8th May 2025 and in accordance with GCC Clause 12, delivery was to be completed within 60 working days. On 4th July 2025, the Entity granted a time extension up to 15th September 2025. However, delivery was made on 3rd October 2025, approximately 14 working days after the extended deadline.
2.	Procurement of Diaries for year 2025 **Reference number:** UBOS-DM&PR/SUPLS/24-24/00149 **Provider:** Capital Developers Co. Ltd **Contract value:** UGX 117,882,000	**Delayed delivery by 54 working days:** According to SCC/GCC Clause 12.1, the delivery period allowed was one month from the date of contract signature. The contract was signed on 6th November 2024, implying that delivery was expected by 6th December 2024. However, according to Delivery Note No. 8526, delivery was made on 24th February 2025. The audit noted that in the supply of diaries, time is of essence if the intended purpose of the procurement is to be achieved. Although correspondence from the provider attributed the delay to shipment-related challenges, there was no evidence on file that a change order to extend the delivery time was issued by the Entity.
3.	Painting of External walls of statistics house **Reference number:** UBOS-ADMIN/SUPLS /24-25/00103 **Contract value:** UGX	**Delayed completion of works by 32 working days:** According to SCC (GCC Clause 22.1), the contract completion date was 21st April 2025 (two months from the site possession date of 21st February 2025). However, a review of

No.	Subject of Procurement:	Findings
	410,286,000 **Provider:** Odokash General Enterprises Ltd **Contract date:** 19th February 2025	the Contract Manager's report indicates that work was completed on 10thJune 2025. This was a delay of 32 working days from the contractual completion date of 21st April 2025.
4.	Procurement of UBOS Comprehensive fleet management system **Reference number:** UBOS-ADMIN/SRVCS/24-25/00177 **Provider:** Fleet monitoring system Ltd **Contract value:** UGX 126,860,620	**Delayed contract implementation by 56 working days:** According to SCC/GCC Clause 12.1, the completion period for the contract was 30 days from the date of contract signature. The contract was signed on 9th February 2025, implying that completion was expected by 9th March 2025. However, contract completion was made on 29th May 2025, resulting in a delay of 56 working days beyond the contractual completion period.

b) **Failure to state clear delivery timelines in the Contract and Call-Off Order**

In the procurement for the supply of IT Equipment under framework (Video Displays worth UGX 565,171,200, the Authority noted that neither the contract nor the Call-Off specifically defined the applicable delivery timelines. According to the Call-Off Order, the provider was to deliver supplies in accordance with the response times specified in the contract. SCC (GCC 12.1) of the contract indicated that delivery would be undertaken in accordance with each Call-Off Order. This created ambiguity regarding the supplier's delivery obligations and the applicable performance timelines.

Implications

- Delayed delivery affects timely service delivery to the intended beneficiaries.
- Lack of specific delivery timelines both in the contract and Call-Off Order limits the Entity's ability to monitor contract performance since the Entity lacks a basis to hold the provider accountable incase of delayed delivery.

Management Response

- *Management accepts the recommendation. The Bureau will continue to train contract Managers in strengthening contracts supervision to ensure compliance with contractual obligation.*
- *Procurement and Disposal Department has been guided to continue reviewing contract documents for compliance and in line with the PPDA (Contracts) Regulations, 2023.*

Recommendations

- The Contract Managers should effectively supervise contracts in accordance with Regulation 52 (1) of the PPDA (Contracts) Regulations, 2023 to ensure timely delivery.
- The Head, Procurement and Disposal Unit should always review contract documents before issuance to ensure that they contain delivery terms in accordance with Regulation 9(1) (e) of the PPDA (Contracts) Regulations, 2023.

2.3.2 Delayed submission of performance security

Regulation 11 (1) of the PPDA (Contracts) Regulations, 2023, provides that "the bidding documents shall state the requirement for a Performance Security or a Performance Securing Declaration." According to GCC Clause 19.1 of the Special Conditions of Contract of the procurement for supply of configuration and implementation of enhancements to the server room (UBOS-DS/SUPLS/24-24/00524) worth UGX 2,897,539,294, the provider was required to submit a Performance Security of 5% of the contract value within twenty-one (21) days from notification of contract signature. The contract was signed on 8th May 2025, however, the provider submitted a performance security from Guaranty Trust Bank (U) Ltd worth UGX 144,876,956 on 14th October 2025. This was a delay of 89 working days beyond the required submission period of 21 working days from the date of contract signature.

Implication

The purpose of a performance security is to protect the Procuring and Disposing Entity against non-performance of a contract and therefore failure to obtain it in a timely manner exposes the Entity to a risk of non-performance by the provider and hence delayed service delivery.

Management Response

Management accepts the recommendation. The Procurement and Disposal Department has been instructed to ensure that successful providers submit the performance security within the stipulated 21 days after contract signing. In addition, Contract Managers will continue to be reminded to follow up with providers who have not yet submitted their performance.

Recommendation

Contract Managers should proactively follow up with providers to ensure timely submission of Performance Securities in line with contract performance timelines, to safeguard the Entity against the risk of non-performance in accordance with Regulation 11 (1) of the PPDA (Contracts) Regulations, 2023.

2.4. Adherence to the Local Content guideline and inclusion of Special Interest Groups

Uganda Bureau of Statistics commenced the implementation of reservation schemes for Special Interest Groups. On 9th February 2026, the Entity advertised for prequalification of registered associations of Women, Youth, And Persons with Disabilities for the provision of services, supplies, and works for the financial years 2025/26, 2026/27, and 2027/28 (UBOS-DP&D/SUPLS/SRVCS/WRKS/25-26/00342). By the audit time in April 2026, the prequalification process was at evaluation stage. The Authority will assess the effectiveness of implementation upon completion of the prequalification process and subsequent procurement activities.

CHAPTER THREE: OVERVIEW OF THE PERFORMANCE OF THE ENTITY

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

3.1. Audit Conclusion

The procurement and disposal activities of Uganda Bureau of Statistics generally complied, in all material respects, with the provisions of the PPDA Act Cap. 205, the PPDA Regulations, 2023, and applicable PPDA Guidelines. The Entity had functional procurement structures, an adequately staffed Procurement and Disposal Unit, and maintained good procurement records.

However, several weaknesses were identified, including partial implementation of previous audit recommendations, incomplete implementation of the procurement plan, delays in procurement processes and contract execution, inadequate technical specifications, non-adherence to approved evaluation criteria, and weaknesses in contract management.

Overall, the audit established that the Entity achieved a weighted average risk rating of **28%** which corresponds to a **Satisfactory performance**. Nevertheless, 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 below:

Table 8: Summary of Performance of Uganda Bureau of Statistics

Risk category	No.	No. %	Value (UGX)	Value %	Weights	Total weighted Average	
						By No.	By Value
High	-	-	-	-	0.6	-	-
Medium	6	37	3,981,934,904	47	0.3	11.1	14.1
Low	7	44	3,244,725,180	39	0.1	4.4	3.9
Satisfactory	3	19	1,190,212,150	14	0	0	**0**
TOTAL	**16**	**100**	**8,416,872,234**	**100**	**1**	**15.5**	**18**

Weighted Average (By no.) = $\frac{\sum \text{Weighted Score} \times 100}{60} = \frac{15.5 \times 100}{60} = 26$

Weighted Average (By Value) = $\frac{\sum \text{Weighted Score} \times 100}{60} = \frac{18 \times 100}{60} = 30\%$

The average weighted risk rating = $\frac{26+30}{2} =$ **28%**

Since **28%** falls within the **0-30** risk range, the performance of the Entity is rated 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

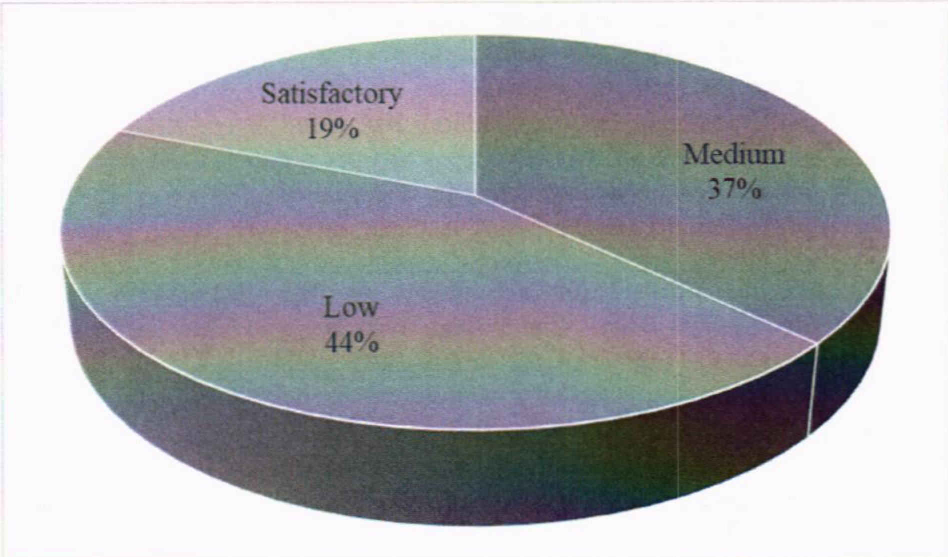


Figure 1: Chart Representation of Risk Rating by Number

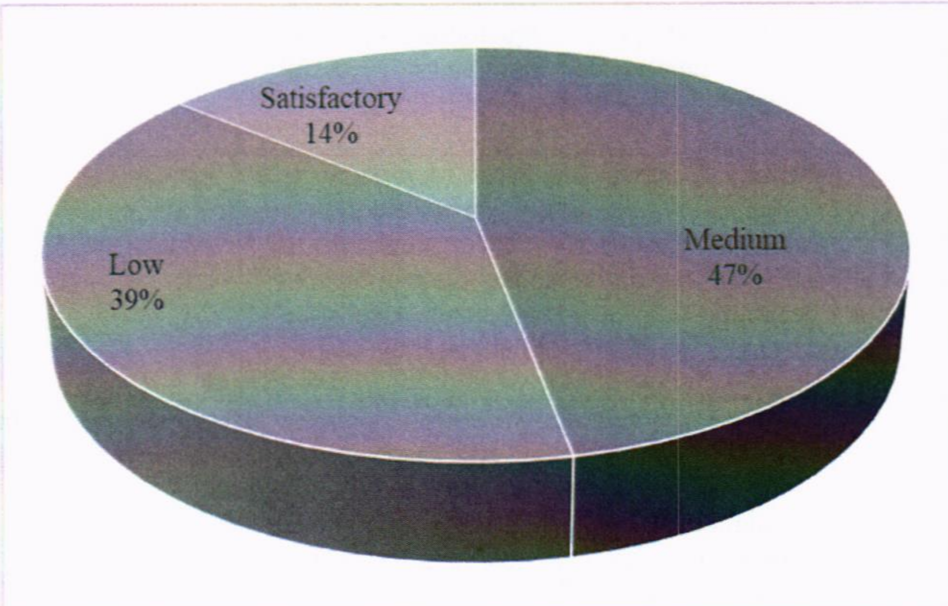


Figure 2: Chart Representation of Risk Rating by Value

3.4. Recommendation Action Plan

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

Table 10: Action Plan

Finding	Recommendation	Responsible officer	Time Frame
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
Failure to fully implement the procurement plan for FY 2024/25 worth UGX 39,299,972,850	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.	Accounting Officer/HPDU	Quarterly
Delayed completion of contracts by an average of 39 working days	Hold Contract Managers accountable for effective supervision of contracts in accordance with Regulation 52(1) of the PPDA (Contracts) Regulations, 2023, to ensure timely delivery and successful completion of contractual obligations.	Accounting Officer/Contract Managers	Immediately
Delayed submission of performance security by 89 working days	Require Contract Managers to proactively follow-up with providers to ensure timely submission of performance securities to safeguard the Entity against the risk of non-performance in accordance with Regulation 11 (1) of the PPDA (Contracts) Regulations, 2023.	Accounting Officer/Contract Managers	Immediately
Delay of 40 working days by the Procurement and Disposal Unit in making submissions to the Contracts Committee.	Make timely submission to the Contracts Committee to promote efficiency in the procurement process in accordance with Regulation 11 of the PPDA (Procuring and Disposing Entities) Regulations, 2023 and Section 51 of the PPDA Act Cap. 205	Head, Procurement and Disposal Unit	Immediately

Finding	Recommendation	Responsible officer	Time Frame
Inadequate technical specifications stated in the solicitation document issued t	Guide User Departments to prepare adequate specifications which give a correct and complete description of the object of the procurement or disposal activity in accordance with Section 64(2) of the PPDA Act Cap. 205.	Head, Procurement and Disposal Unit/ User Departments	Immediately
Irregular extension of the bid closing date o bidders	Formally seek approval of any amendments to bidding documents including extensions of bid submission deadlines from the Contracts Committee in accordance with Regulation 59(10) and (12) of the PPDA (Rules and Methods for Procurement of Supplies, Works and Non-Consultancy Services) Regulations, 2023.	Head, Procurement and Disposal Unit/ Contracts Committee	Immediately
Non-adherence to the evaluation criteria specified in the bidding document	Guide the Evaluation Committees to strictly adhere to the evaluation criteria outlined in the bidding documents and firms that do not comply should be eliminated in accordance with Regulation 5 (2) of the PPDA (Evaluation) Regulations.	Head, Procurement and Disposal Unit/ Evaluation Committees	Immediately

APPENDICES

Appendix 1: Findings and Rating on the Individual Contracts Reviewed

MEDIUM RISK CASES

No.	Procurement Details	Reasons for rating
1.	**Subject of Procurement:** Procurement of UBOS Comprehensive fleet management system **Reference number:** UBOS-ADMIN/SRVCS/24-25/00177 **Provider:** Fleet monitoring system Ltd **Contract value:** UGX 126,860,620	• Delayed contract implementation by 56 working days. • Requesting performance security that is above the regulated value
2.	**Subject of Procurement:** Procurement of Diaries for year 2025 **Reference number:** UBOS-DM&PR/SUPLS/24-24/00149 **Provider:** Capital Developers Co. Ltd **Contract value:** UGX 117,882,000	Delayed delivery by 54 working days
3.	**Subject of Procurement:** Procurement of Accessories for the deprovisioning census Main Results. **Reference number:** UBOS-DSDC/SRVCS /24-25/00204. **Provider:** Kamage Enterprises Ltd. **Contract value:** UGX 187,431,790.	• Inadequate technical specifications. • Delay of 40 working days by the Procurement and Disposal Unit in making submissions to the Contracts Committee.
4.	**Subject of Procurement:** Supply of IT Equipment under framework (Video Displays) **Reference number:** UBOS- DSDC /SUPLS /23-24/01001 **Provider:** Glamour Technologies Ltd **Contract value:** UGX 565,171,200	Failure to state clear delivery timelines in the Contract and Call-Off Order.
5.	**Subject of Procurement:** Supply of configuration and implementation of enhancements to the server room **Reference number:** UBOS-DS/SUPLS/24-24/00524 **Provider:** Glamour Technologies (U) Ltd and Next Technologies Ltd Joint Venture **Contract value:** UGX 2,897,539,294	• Irregular extension of bid closing date. There was no evidence of approval of this extension by the Contracts Committee. • Delayed delivery by 14 working days despite contract extension. • Delayed submission of performance security by 89 working days.

6.	**Subject of Procurement:** Procurement of Name Tags, Manuals and stationery for PES **Reference number:** UBOS-DES/SRVCS /24-25/01075 **Provider:** Wilsdag Services Ltd **Contract value:** UGX 87,050,000.	Non-adherence to the evaluation criteria specified in the bidding document. The BEB did not submit the Tax clearance Certificate specified in the evaluation criteria in the bidding document however, the Evaluation Committee declared the bidder as compliant and was awarded the contract.

LOW RISK CASES

No.	Procurement Details	Reasons for rating
7.	**Subject of Procurement**: Supply of Global Positioning System (GPS) **Reference number:** UBOS-DES/SUPLS/24-25/00622 **Provider:** Blue Crane Communications **Contract value:** UGX 1,725,750,000	Late invitation of bids by 115 working days
8.	**Subject of Procurement:** Procurement of weighing scales, Tape measures and helmets for Aquaculture census 2024/2025 **Reference number:** UBOS-DES/SUPLS/24-25/00622 **Provider:** Chakim Ltd **Contract value:** UGX 92,700,000	Late invitation of bids by 133 working days
9.	**Subject of Procurement:** Painting of External walls of statistics house **Reference number:** UBOS-ADMIN/SUPLS /24-25/00103 **Provider:** Odokash General Enterprises Ltd **Contract value:** UGX 410,286,000	Delayed completion of works by 32 working days.
10	**Subject of Procurement:** Procurement of LAN to improve Office Connectivity **Reference number:** UBOS-DSDC/SRVCS /24-25/00211 **Provider:** Glamour Technologies Ltd **Contract value:** UGX 278,956,980	Provision for performance security above the mandated threshold.
11.	**Subject of Procurement:** Supply of Advocacy and Dissemination materials for Regional NPHC 2024 Final Results	Late invitation of the procurement by 157 working days

No.	Procurement Details	Reasons for rating
	Reference number: UBOS- D0&QA /SUPLS /23-24/00878 **Provider:** Abulink Media Ltd **Contract value:** UGX 195,856,400	
12.	**Subject of Procurement:** Supply of staff furniture **Reference number:** UBOS-ADMIN/SRVCS /24-25/00824 **Provider:** Footsteps Furniture Co. Ltd **Contract value:** UGX 199,150,000	Late invitation of the procurement by 159 working days
13.	**Subject of Procurement:** Plumbing, repairs and replacing all water closets, taps and angle valves -Lot1 Replacing of wall and floor tiles in the toilets of statistics house – Lot 2 **Reference number:** UBOS-ADMIN/WRKS /24-25/01128 **Provider:** Odokash General Enterprises Limited - Lot 1 Kaga Engineering services Ltd – Lot 2 **Contract value:** Lot 1: UGX 145,603,000 Lot 2: UGX 196,422,800	Provision for performance security above the mandated threshold

SATISFACTORY CASES

No.	Procurement Details	Reasons for rating
14.	**Subject of Procurement:** Procurement of Venue and meals during training of enumerators for the Baseline Education Census 2025 Materials **Reference number:** UBOS-DSS&C/SRVCS/24-25/00875 **Provider:** Colline Hotel Ltd **Contract value:** UGX 858,800,000	No significant deviation was identified during the conduct of the procurement process.
15.	**Subject of Procurement:** Procurement of management event of the National Population and Housing Census 2024	No significant deviation was identified during the conduct of the procurement process.

No.	Procurement Details	Reasons for rating
	Reference number: UBOS-DM&PR/SRVCS/24-25/00238 **Provider:** Legacy Productions Ltd **Contract value:** 104,412,150	
16.	**Subject of Procurement:** Procurement of Automation of RCM systems **Reference number:** UBOS-DRCM/SUPLS/24-25/00691 **Provider:** Deron Uganda Ltd **Contract value:** UGX 227,000,000	No significant deviation was identified during the conduct of the procurement process.

Appendix 2: Procurement and Disposal Unit members

No.	Name	Job Title
1.	Mr. Victor Ogwal Ojok	HoD/Procurement & Disposal
2.	Mr. Sam Okalang	Principal Procurement Officer
3.	Ms. Namara Julius Kafureka	Senior Procurement Officer
4.	Ms. Patience Namara	Procurement Officer
5.	Mr. Bedan Nsabirabandi	Procurement Officer
6.	Ms. Namara Daphine	Procurement Officer
7.	Mr. Asega Kennedy	Procurement Officer

Appendix 3: User Departments

1.	Office of the Executive Director	11.	Department of Economic Statistics
2.	Department of Procurement & Disposal	12.	Department of Production and Environment Statistics
3.	Department of Finance & Accounts	13.	Department of Economic Surveys 7 Censuses
4.	Department of Administration	14.	Department of Demography & Social Surveys
5.	Department of Human Resource Management	15.	Department of Social Statistics & Censuses
6.	Department of Internal Audit	16.	Department of Projects & Methodology
7.	Department of Legal Services & Board Affairs	17.	Department of Outreach & Quality Assurance

8.	Department of Public & Media Relations	18.	Department of Local Government Statistics
9.	Department of Professional Services	19.	Department of Digital Solutions
10.	Department of Risk & Compliance Management	20.	Department of Data Capability

Appendix 4: Sampled procurements for UBOS for the Financial Year 2024/2025

No.	Reference Number	Procurement subject	Procurement method	Provider	Contract value (UGX)	Risk Rating
1.	UBOS-DES/SUPLS/24-25/00622	Supply of Global Positioning System (GPS)	Open Domestic Bidding	Blue Crane Communications	1,725,750,000	Low
2.	UBOS-DSS&C/SRVCS/24-25/00875	Procurement of Venue and meals during training of enumerators for the Baseline Education Census 2025 Materials	Restricted Domestic Bidding	Colline Hotel Ltd	858,800,000	Satisfactory
3.	UBOS-DES/SUPLS/24-25/00622	Procurement of weighing scales, Tape measures and helmets for Aquaculture census 2024/2025	Restricted Domestic Bidding	Chakim Ltd	92,700,000	Low
4.	UBOS-DS/SUPLS/24-24/00524	Supply of configuration and implementation of enhancements to the server room	Open Domestic Bidding	Glamour Technologies (U) Ltd and Next Technologies Ltd Joint Venture	2,897,539,294	Medium
5.	UBOS-ADMIN/SRVCS/24-25/00177	Procurement of UBOS Comprehensive fleet management system	Open Domestic Bidding	Fleet monitoring system Ltd	126,860,620	Medium
6.	UBOS-ADMIN/SUPLS /24-25/00103	Painting of External walls of statistics house	Restricted Domestic Bidding	Odokash General Enterprises Ltd	410,286,000	Low
7.	UBOS-DSDC/SRVCS /24-25/00211	Procurement of LAN to improve Office Connectivity	Restricted Domestic Bidding	Glamour Technologies Ltd	278,956,980	Low
8.	UBOS-DES/SRVCS /24-25/01075	Procurement of Name Tags, Manuals and stationery for PES	Request for Quotation	Wilsdag Services Ltd	87,050,000.	Medium

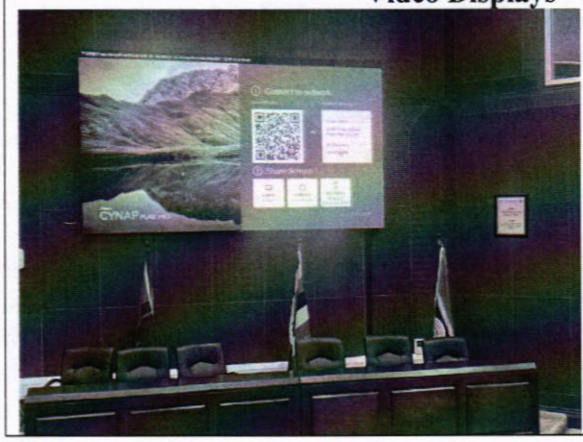
No.	Reference Number	Procurement subject	Procurement method	Provider	Contract value (UGX)	Risk Rating
9.	UBOS-DM&PR/SUPLS/24-24/00149	Procurement of Diaries for year 2025	Request for Quotation	Capital Developers Co. Ltd	117,882,000	Medium
10.	UBOS-DSDC/SRVCS /24-25/00204	Procurement of Accessories for the deprovisioning census Main Results	Request for Quotation	Kamage Enterprises Ltd	187,431,790	Medium
11.	UBOS-DM&PR/SRVCS/24-25/00238	Procurement of management event of the National Population and Housing Census 2024	Direct Procurement	Legacy Productions Ltd	104,412,150	Satisfactory
12.	UBOS- DSDC /SUPLS /23-24/01001	Supply of IT Equipment under framework (Video Displays)	Open Domestic Bidding	Glamour Technologies Ltd	565,171,200	Medium
13.	UBOS- D0&QA /SUPLS /23-24/00878	Supply of Advocacy and Dissemination materials for Regional NPHC 2024 Final Results	Request for Quotation	Abulink Media Ltd	195,856,400	Low
14.	UBOS-ADMIN/SRVCS /24-25/00824	Supply of staff furniture	Request for Quotation	Footsteps Furniture Co. Ltd	199,150,000	Low
15.	UBOS-DRCM/SUPLS/24-25/00691	Procurement of Automation of RCM systems	Request for Quotation	Deron Uganda Ltd	227,000,000	Satisfactory
16.	UBOS-ADMIN/WRKS /24-25/01128	Plumbing, repairs and replacing all water closets, taps and angle valves - Lot1 Replacing of wall and floor tiles in the toilets of statistics house – Lot 2	Request for Quotation	Odokash General Enterprises Limited Kaga Engineering services Ltd	145,603,000 196,422,800	Low
	Total				**8,416,872,234**	

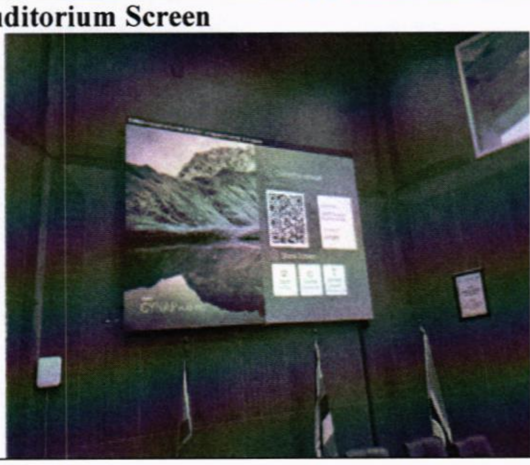
Appendix 5: Physical verification of Supplies

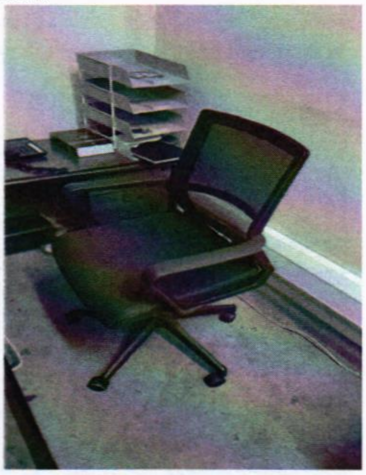
Global Positioning System (GPS) Machines

Weighing scales

Video Displays – Auditorium Screen





Supply of Staff furniture	
	

Appendix 6: 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	This implies that one cannot ascertain the audit trail namely; whether there was

RISK	DESCRIPTION	AREA	IMPLICATION
		records on the files namely; solicitation document, submitted bids, evaluation report and contract.	competition and fairness in the procurement process.
		Fraud/forgery: Falsification of Documents	This implies a lack of transparency and value for money.
		Contract Management: Payment for shoddy work or work not delivered.	This implies financial loss since there has been no value for money for the funds spent and the services have not been received by the intended beneficiaries
MEDIUM	Procurements that were considered to have weaknesses which, although less likely to lead to material financial loss or to risk damaging the regulatory system or the Entity's reputation, warrant timely management action using the existing management framework to ensure a formal and effective 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	This implies that one cannot ascertain the audit trail namely; whether the necessary approvals were obtained in a procurement

RISK	DESCRIPTION	AREA	IMPLICATION
		records.	process.
		Contract and Contract Management: Failure to appoint Contract Supervisors, failure to seek the Solicitor General's approval for contracts above UGX. 200 million and lack of notices of Best Evaluated Bidders.	This leads to unjustified contract amendment and variations which lead to unjustified delayed contract completion and lack of value for money. Bidders are not given the right of appeal.
		Failure by the Entity to incorporate in the solicitation document aspects of gender, social inclusion, environment, health and safety. Aspects of gender, social inclusion, environment, health, and safety are not covered by the contractor during contract implementation.	
LOW	Procurements with weaknesses where resolution within the normal management framework is considered desirable to	**Planning:** Lack of procurement reference numbers.	This leads to failure to track the procurements which leads to poor record-keeping.
	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	**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
	management action to put in place and monitor compliance with detailed procedures.		
SATISFACTORY	Relates to following laid down procurement procedures and guidelines and no significant deviation is identified during the conduct of the procurement process based on the records available at the time.		