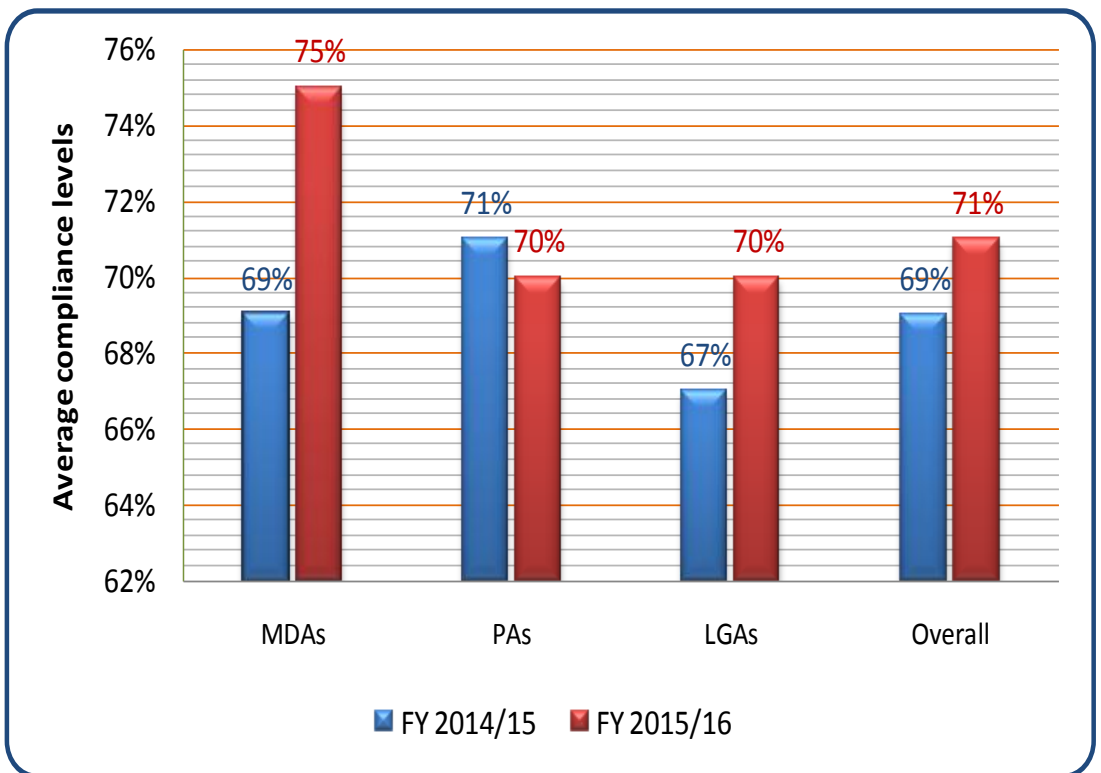


ANNUAL PERFORMANCE EVALUATION REPORT FOR FINANCIAL YEAR 2015/16



September 2016

TRANSMITTAL LETTER



In reply please quote:-

PPF Tower, 8th Floor
Ohio Street/Hamburg Avenue
P.O. Box 49,
Dar-es Salaam, TANZANIA
Tel: +255 22 2133466,
2121236/7
Fax: +255 22 2121238
E-mail: ceo@ppra.go.tz
Web: www.ppra.go.tz

Ref. No. AB 30/200/01/"C"/248

28th September, 2016

Hon. Philip Mpango (MP),
Minister for Finance and Planning,
P.O. Box 9111,
1 Madaraka Avenue,
11468 DAR ES SALAAM

Honourable Minister,

RE: SUBMISSION OF ANNUAL PERFORMANCE EVALUATION REPORT FOR FINANCIAL YEAR 2015/16

In accordance with the Public Procurement Act, CAP 410, I have the honour to submit to you the Annual Performance Evaluation Report of the Public Procurement Regulatory Authority for the financial year ended 30th June, 2016. Accordingly, the Act requires the minister to lay the report before the National Assembly within three months from the date of receiving it or at the next meeting of the Parliament, whichever comes earlier.

Honourable Minister, I hereby submit.



Amb. Dr. Matern Y. C. Lumbanga
BOARD CHAIRMAN

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ABBREVIATIONS AND ACRONYMS

AfDB	<i>African Development Bank</i>
AO	<i>Accounting Officer</i>
APGW	<i>Annual Procurement Governance Workshop</i>
APP	<i>Annual Procurement Plan</i>
AQRB	<i>Architects and Quantity Surveyors Registration Board</i>
BAA	<i>Budgetary Approving Unit</i>
Basata	<i>Baraza la Sanaa Tanzania</i>
Brela	<i>Business Registration and Licensing Agency</i>
BTC	<i>Belgian Technical Cooperation</i>
CAP	<i>Chapter</i>
CEO	<i>Chief Executive Officer</i>
CRB	<i>Contractors Registration Board</i>
CSOs	<i>Civil Society Organisations</i>
DC	<i>District Council</i>
DPs	<i>Development Partners</i>
EAPPF	<i>East African Public Procurement Forum</i>
EC	<i>Evaluation Committee</i>
Ejat	<i>Excellence in Journalism Awards Tanzania</i>
EPC- LGAP	<i>Enhancement of Procurement Capacity of Local Government Authorities Project</i>
ERB	<i>Engineers Registration Board</i>
FCC	<i>Fair Competition Commission</i>
FY	<i>Financial Year</i>
GAMD	<i>Government Assets Management Division</i>
GN	<i>Government Notice</i>
GPN	<i>General Procurement Notice</i>
GPSA	<i>Government Procurement Services Agency</i>
HIV/AIDS	<i>Human Immuno-deficiency Virus/Acquired Immune Deficiency Syndrome</i>
IAGD	<i>Internal Auditor General's Division</i>
ICTs	<i>Information and Communication Technologies</i>
IAU	<i>Internal Audit Unit</i>
LGAs	<i>Local Government Authorities</i>
LGTI	<i>Local Government Training Institute</i>
MoU	<i>Memorandum of Understanding</i>
MC	<i>Municipal Council</i>
MP	<i>Members of Parliament</i>
MTSP	<i>Medium Term Strategic Plan</i>
NEC	<i>National Electoral Commission</i>
NHIF	<i>National Health Insurance Fund</i>
Nida	<i>National Identification Development Authority</i>
NSSF	<i>National Social Security Fund</i>
OC	<i>Other Charges</i>
PCCB	<i>Prevention and Combating of Corruption Bureau</i>
PE	<i>Procuring Entity</i>
PFM	<i>Public Financial Management</i>
PFMRP	<i>Public Financial Management Reform Programme</i>
PMG	<i>Paymaster General</i>
PMIS	<i>Procurement Management Information System</i>
PMU	<i>Procurement Management Unit</i>
PO-PSGG	<i>President's Office-Public Service and Good Governance</i>
PO-RALG	<i>President's Office-Regional Administration and Local Government</i>
PPA	<i>Public Procurement Act</i>
PPAA	<i>Public Procurement Appeals Authority</i>

PPR	<i>Public Procurement Regulations</i>
PPRA	<i>Public Procurement Regulatory Authority</i>
PS	<i>Permanent Secretary</i>
PSPF	<i>Public Service Pensions Fund</i>
PSPTB	<i>Procurement and Supplies Professionals and Technicians Board</i>
SCM	<i>System for Checking and Monitoring</i>
TADB	<i>Tanzania Agricultural Development Bank Limited</i>
Tanapa	<i>Tanzania National Park</i>
TanESCO	<i>Tanzania Electricity Supply Company</i>
Tanroads	<i>Tanzania National Roads Agency</i>
TB	<i>Tender Board</i>
TC	<i>Town Council</i>
TBS	<i>Tanzania Bureau of Standards</i>
TFDA	<i>Tanzania Foods and Drugs Authority</i>
TFS	<i>Tanzania Forest Services Agency</i>
TPA	<i>Tanzania Ports Authority</i>
TPB	<i>Tanzania Postal Bank</i>
TPJ	<i>Tanzania Procurement Journal</i>
TPSC	<i>Tanzania Public Service College</i>
TTCL	<i>Tanzania Telecommunications Company Limited</i>
Udom	<i>University of Dodoma</i>
UDs	<i>User Departments</i>
URT	<i>United Republic of Tanzania</i>
USAID	<i>United States Agency for International Development</i>
Veta	<i>Vocational Education and Training Authority</i>

ACKNOWLEDGEMENT

This is the tenth Annual Performance Evaluation Report issued by the Public Procurement Regulatory Authority since it became operational in May 2005. It has been prepared in accordance with the Public Procurement Act, CAP 410 and provides performance of both the Authority as an institution and the public procurement sector in general.

The Authority is indebted to various stakeholders who contributed immensely in helping it exercise its mandate provided under the law. They include the Ministry of Finance and Planning under the leadership of Dr. Philip Mpango (MP), Minister for Finance and Planning; Deputy Minister for Finance and Planning Dr. Ashatu Kijaji (MP); the then Permanent Secretary - Dr. Servacius Likwelile; as well as Treasury Registrar, Mr. Laurence Mafuru. They indeed provided support and guidance that led to the achievements explained in this report.

The Authority also recognizes development partners for their financial support under which a significant number of core activities were carried out through the Basket-funded Public Financial Management Reform Program, Project on Enhancement of Procurement Capacity of Local Government Authorities by the Kingdom of Belgium and USAID-funded project aimed at increasing transparency in public procurement processes. Their support complemented the Government subvention to ensure attainment of the Authority's objectives.

The achievements of the Authority during the year under review would not have been possible without the support and cooperation of the entire procurement fraternity, which includes procuring entities, business community, civil society organisations, auditors, media and the general public at large. They all contributed in one way or another to ensure that the public procurement law, regulations and guidelines are complied with. Equally important were various institutions with which the Authority has entered into memorandums of understanding.

Lastly, special thanks go to PPRA staff, who worked tirelessly with Management and the Board of Directors to ensure attainment of organizational objectives of the year 2015/16.

STATEMENT FROM BOARD CHAIRMAN

The Public Procurement Regulatory Authority is a regulatory body established under the Public Procurement Act, CAP. 410 and charged with responsibility to regulate and oversee implementation of this Act. The mandate of PPRA is to ensure that procurement processes in the public sector are open, fair, and transparent and that they deliver best value for money outcomes to the public.

During Financial Year 2015/16, the Authority started to implement its second five-year Medium Term Strategic Plan (2015/16 – 2019/20) guided by both the mission; *“To regulate the public procurement system and promote best practices in order to attain best value for money and other desired socio-economic outcomes”* and the vision; *“To be a public procurement system with integrity, offering best value for money”*.

As the Authority implemented its activities for the year, not only did it realise some notable achievements and valuable lessons, but also faced challenges that hinder smooth implementation of our plans and activities. Generally, stakeholders’ needs for Authority’s services increased dramatically compared to available resource envelope and the rising operational costs.

I am grateful to the Government for showing a strong political will that enhances the quality of services being offered by the Authority. As a result, most of our reports and recommendations are being seriously considered and actions are taken as appropriate.



Amb. Dr. Matern Y. C. Lumbanga
BOARD CHAIRMAN

EXECUTIVE SUMMARY

Introduction

The tenth Annual Performance Evaluation Report (APER) depicts various oversight undertakings by the Public Procurement Regulatory Authority (PPRA) in Financial Year (FY) 2015/16 aimed at improving public procurement systems in Tanzania in order to achieve best value for money in public procurement. The Authority carries out the following functions as provided in the Public Procurement Act (PPA), CAP 410: -

- a) To offer advisory services on public procurement issues to public bodies and any other person;
- b) To monitor and enforce compliance with PPA;
- c) To issue standard bidding documents and guidelines for the better carrying out of procurement activities;
- d) To implement measures aimed at building procurement capacity in the country;
- e) To store and disseminate information on procurement opportunities and tender awards; and
- f) To determine, develop, introduce, maintain and update related system to support public procurement by means of information and communication technologies including the use of public electronic procurement.

Achievements

During the financial year 2015/16, the Authority realised some remarkable achievements under each strategic objective in its Medium Term Strategic Plan (MTSP). The following were some of the major achievements:

Strategic objective 1: HIV/AIDS Infections Reduced and Services Improved

The Authority continued to implement its HIV/AIDS policy as directed by the Government. During the year under review, 44 out of 81 PPRA staff members were sensitized on the awareness of HIV/AIDS by staff from Tanzania Commission for AIDS (Tacaids). Thirty eight out of 44 staff members underwent voluntary counselling and testing.

Strategic objective 2: Implementation of the National Anti-Corruption Strategy Enhanced and Sustained

An anti-corruption and ethics committee was established and has been working with relevant authorities to curb corruption within the Authority. During the period under review, there were no reported cases of corruption involving the Authority's staff.

Strategic objectives 3: Performance in Public Procurement Improved

Volume of awarded contracts

- a) During FY 2015/16, the Authority received information on year's awarded contracts from 322 procuring entities (PEs) which is about 65.31 percent of 493 PEs. This year, the compliance in submitting information on contract awards improved compared to last year where only 267 PEs had complied with this legal requirement. Still, a

substantial number of PEs did not comply with the requirement despite efforts by the Authority in ensuring compliance.

- b) Analysis of contract value portrays a fair picture of the state of procurement as the number of PEs which submitted information include 25 PEs with the highest procurement expenditure. Each of the 25 PEs had total value of awarded contracts of TZS 20 billion or above and their total volume of awarded contracts for the past seven years had been between 70 and 85 percent of total government expenditure in procurement.
- c) For the period under review, 322 out of 493 PEs submitted information on 109,575 procurement contracts worth TZS 3,001 billion compared to the previous FY where 267 out of 469 PEs had submitted information on 75,509 contracts worth TZS 4,349 billion.
- d) The 25 PEs had total volume of procurement worth TZS 2,193 billion or about 73 percent of the total volume of awarded contracts of 322 PEs for FY 2015/16. Three PEs namely; Tanzania Electricity Supply Company Limited (Tanesco), PPF and Tanzania National Roads Agency (Tanroads) had volumes of above TZS 200 billion each and the total volumes of procurement by the three entities was TZS 1,092 billion or about 36 percent of the total volume of 322 PEs. Nine PEs had volumes between TZS 50 and 200 billion worth TZS 666 billion, 13 PEs had volumes between TZS 20 and 50 billion worth TZS 435 billion and 297 PEs had volumes below TZS 20 billion worth TZS 811 billion.

Compliance and value for money audits

- a) During the period under review, the Authority conducted procurement audits to 70 PEs consisting of 15 ministries, departments and agencies (MDAs), 25 local government authorities (LGAs) and 30 public authorities (PAs). The audits which were conducted included procurement audits only to 31 PEs; procurement audits and value for money (VFM) audits to 33 PEs, both, procurement audits and verification audits to five PEs; and verification audit only to one PE. The audits were carried out for procurement related to FY 2015/16 while verification audits were conducted in respect of procurement for FY 2014/15.
- b) The total number of contracts that were subjected to compliance audit was 21,313 with a total value of TZS 1,051.78 billion. The audit covered 845 contracts for works worth TZS 698.67 billion or 66.4 percent, 7,179 for goods with a total value of TZS 158.89 billion or 15.1 percent and 103 for consultancy services with a total value of TZS 100.28 billion or 9.5 percent. Other audited contracts included 9,650 for non-consultancy services worth TZS 46.96 or 4.5 percent, 3,083 minor-value procurement worth TZS 44.77 billion or 4.3 percent and 453 framework contract worth TZS 2.22 billion or 0.2 percent.
- c) The analysis indicated an average compliance level of **71** percent, which shows an increase of two percent over last year's average. However, the recorded level was below 78 percent, which was the threshold set by PPRA for FY 2015/16. Analysis of the results revealed that 10 PEs had poor performance as they scored below 60 percent, 38 PEs had fair performance between 60 – 77 percent and 22 PEs had satisfactory performance as they scored 78 percent or above.
- d) The average compliance level for MDAs and LGAs increased from 69 and 67 percent to 75 and 70 percent, respectively compared to last year's results. On the other hand, the level of compliance for PAs decreased from 71 to 70 percent over last year's score.

- e) Out of 186 audited projects, 139 or 74.7 percent, worth TZS 685.24 billion had satisfactory performance which implies that the intended projects objectives had been achieved or were likely to be achieved and VFM had been realized or was likely to be realized.
- f) Thirty two projects or 17.2 percent, worth TZS 86.71 billion had fair performance. Significant weaknesses were observed and if not properly addressed, the intended project objectives were unlikely to be obtained and VFM was unlikely to be obtained.
- g) Fifteen projects out of 186 audited projects or 8.1 percent, worth TZS 10.72 billion had unsatisfactory or poor performance, suggesting that most of the project objectives were unlikely to be achieved and VFM was unlikely to be achieved or had not been achieved.
- h) Projects with poor performance included three for roads or 4.3 percent of all road projects, worth TZS 373.59 million; six for building works or 14 percent of all building projects, worth TZS 6.42 billion; and two for goods or 7.4 percent of all goods contracts, worth TZS 326.69 million. Other projects with poor performance were three for consultancy or 10.3 percent of all consultancy services, TZS 3.35 billion and one for civil works or 20 percent, worth TZS 254.76 million.
- i) Assessment of VFM audit results in terms of performance of entities indicated that eight PEs or 22.2 percent had fair performance while 26 or 72.2 percent had satisfactory performance. However, two or 5.6 percent out of 36 audited PEs had poor performance. The PEs were Dar es Salaam City Council and Tanzania Communications Regulatory Authority (TCRA).
- j) Assessment of corruption in procurement revealed nine PEs and 20 projects that had a high likelihood of corruption. The said PEs are National Museum of Tanzania, Dar es salaam City Council, Dart, TCRA, National Assembly, Ministry of Water and Irrigation, Dodoma Municipal Council, Sikonge DC, and Rural Energy Agency (REA).
- k) Fifteen contracts for revenue collection were audited in two LGAs. The audit revealed weaknesses in managing the contracts resulting into under collection. Out of the expected TZS 905.92 million only TZS 758.93 million or 83 percent was remitted to the respective councils. It was observed that although TZS 146.99 million was not remitted by the contracted collectors, the councils did not take measures stipulated in the contracts.

Investigations

- a) During the financial year 2015/16, PPRA conducted 14 investigations involving 49 procurement contracts with estimated value of about TZS 1.6 trillion which were implemented by 11 PEs. These investigations were prompted by information from various sources including whistle blowers, the media, PEs and instructions from higher authorities.
- b) The investigations further revealed that the government incurred losses equivalent to TZS 23.41 billion due to a number of weaknesses in procurement processes and contract implementation.

- c) These investigations led PPRA into stopping procurement processes of two tenders worth TZS 852.62 billion, after realizing that the Government would not attain value for money.
- d) It must be noted that if PEs implement PPRA recommendations contained in the investigation reports, the Government will save TZS 62.45 billion.

Capability assessment

The Authority carried out a procurement capability assessment at the National Health Insurance Fund (NHIF). The assessment revealed weaknesses and improvement measures were recommended to NHIF. The recommended measures included; capacity building in preparing APPs; reducing workload on TBs by taking advantage of framework contracts managed by Government Procurement Services Agency (GPSA); increasing efficiency of TBs through proper scheduling of meetings; capacity building to UDs and PMUs; capacity building on contract management; enhancement of controls related to procurement; and improvement of procurement record management.

Capacity building

- a) The Authority conducted the 4th Annual Procurement Governance Workshop (APGW) in June, 2016 with a theme “Progress on the implementation of PPA 2011 and its Regulations” for two different categories of participants in Dodoma as follows:
 - (i) APGW for TB members, PMU staff, representatives of UDs and internal audit units. This workshop was conducted from 27th to 28th June, 2016 and attended by 280 participants; and
 - (ii) APGW for council members, board members of public authorities, heads of institutions and accounting officers. The workshop was conducted from 29th to 30th June, 2016 and attended by 150 participants.
- b) One thousand eighty eight (1,088) participants were trained on PPA and Public Procurement Regulations, 2013 (PPR). Participants were from PEs, civil society organizations (CSOs), media and bidding community.

Applications for retrospective approval

25 applications for retrospective approvals were dealt with, of which five were carried forward from the previous financial year. The Paymaster General (PMG) was advised on seven applications including those from previous year, while 18 applications were at different stages of review.

Disciplinary measures resulting from PPAA decisions

20 appeal decisions from Public Procurement Appeals Authority (PPAA) were received whereby five appeal cases were identified for disciplinary measures. Accounting officers (AOs) of three PEs were summoned before PPRA board of directors after they had failed to report the implementation status of disciplinary recommendations made to them.

Disciplinary action was recommended against some members of the tender board, PMU staff and evaluation team for occasioning loss to the entities as a result of compensation paid to aggrieved bidders and costs for re-starting procurement processes.

Review of PPA 2011

The Authority participated in the review of PPA, which was ultimately superseded by the Public Procurement (Amendment) Act, 2016. The Authority participated and provided inputs to the team that was coordinating the exercise.

Improvement of PMIS

Procurement Management Information System (PMIS) was improved upon to accommodate new features and legal requirements on reporting. Roll out of the improved system was achieved through training to 451 officers from 289 PEs. An additional 37 officers from two institutions were also trained on a tailor-made basis.

e-Procurement system

The Authority continued to prepare for a full-fledged e-procurement system and to sensitize stakeholders about it. Accordingly, the following were accomplished: -

- a) PMU staff who attended the Authority's information and communication technologies (ICT) related training, workshops and conferences, were appraised on developments towards establishment of the e-procurement system;
- b) PEs were sensitized and provided with information on e-procurement through APGW;
- c) A contract for implementation of the system was signed in May 2016 between President's Office-Public Service and Good Governance (PO-PSGG) and a contractor known as European Dynamics; and
- d) Piloting of the system will be carried out for procurement of medicine, medical supplies and common use items.

Strategic objective 4: Outreach Capacity and Visibility Enhanced

- a) The Authority developed a communication policy and communication strategy which are the guiding documents for effective communication between PPRA and public procurement stakeholders.
- b) Memorandums of understanding (MoUs) were entered between the Authority and some organizations with the aim of combating bid rigging, building procurement capacity to LGA staff and enhancing capacity of internal auditors to audit procurement processes. The MoUs were entered with the Fair Competition Commission (FCC), Business Licensing and Registration Agency (Brela), Tanzania Foods and Drugs Authority (TFDA), Tanzania Bureau of Standards (TBS), Local Government Training Institute (LGTI) and Internal Auditor General's Division (IAGD).
- c) Fifty two editions of TPJ, containing general procurement news and articles, events, tender opportunities, awarded contracts and procurement audit reports were published and circulated in approximately 780,000 copies countrywide.
- d) In a bid to increase public awareness of procurement matters, for the first time, PPRA collaborated with the Media Council of Tanzania to introduce public procurement category in the Excellence in Journalism Awards Tanzania (Ejat) 2015.

- e) The Authority organized and hosted the 8th East African Public Procurement Forum (EAPPF) 2015.

Strategic objectives 5: Capacity to Deliver Quality Services Strengthened

- a) The Authority ensured availability of adequate human, financial and other resources for effective delivery of its services; and
- b) It also facilitated a conducive working environment, systems and tools with the aim of optimizing contribution of its workforce to attainment of organizational objectives.
- c) During the year under review, the Authority continued to train its employees whereby 10 employees underwent different training sessions. Out of them, seven were male while two were women. Moreover, two women attended short courses while one man attended master's degree programme.

Challenges

During the year under review, the following challenges were noted:

Sector related challenges

Short-term challenges

- a) The sector has been experiencing high prices paid for procured goods, works and services compared to the market, high cost of procurement processes and long duration of procurement process which resulted into misuse of public funds, delays in projects completion and services delivery to the public;
- b) Weak contract management by PEs hence difficulties in achieving best value for money;

Medium term challenges

- c) Lack of standards for items and services used by the Government;
- d) Differences between procurement procedures used by LGAs and those used by other PEs leading to political interference in procurement proceedings;
- e) Failure of PEs to submit periodic reports and low use of PPRA systems and tools thus hindering effective monitoring;
- f) Inadequate staffing in institutions that deal with public procurement from supervisory to implementation level thus contributing to underperformance;
- g) Inefficiency in handling procurement operations by PEs resulting in time and cost overruns in project implementation. This increases overall project cost the end result being more burden to taxpayers;
- h) Inadequate capacity in applying the procurement law. Most people who are involved in procurement processes from both PEs and bidding community, are not conversant with the requirements of PPA and PPR hence fail to take advantage of various options provided by the law;

- i) Failure by some PEs to comply with the requirement for submission of information to the Authority as per PPR thereby hindering effective delivery of Authority's services including timely provision of APER;
- j) Inadequate capacity and legal framework to address cyber security and lack of necessary infrastructure for operationalization of e-procurement hence delayed implementation of the system in Tanzania; and

Long term challenge

- k) Lack of integrity and low level of professionalism among public officers and bidders thus hindering attainment of best value for money.

Challenges internal to the Authority

- a) Inadequate funding, insufficient cash inflows and shortage of manpower hence difficulties in implementing MTSP;
- b) Inadequate office facilities including office building hence high operating costs in form of rental charges; and
- c) Inability to meet obligations in a timely manner leading to low staff morale, due to delayed disbursement of funds.

Way Forward

To overcome sector related challenges, PPRA will:-

- a) Continue to monitor and enforce compliance with PPA and its amendments;
- b) Continue to build capacity of PEs and economic operators on applying the PPA;
- c) Collaborate with e-procurement stakeholders namely; Ministry of Communication, Science and Technology, e-Government Agency, GPSA, Medical Stores Department (MSD) and economic operators so as to ensure that all key prerequisites are put in place and there is a general understanding on the approach for adopting e-Procurement, in line with the existing legal framework;
- d) Continue to disseminate PPA 2011 and its amendments, PPR as well as procurement implementation systems and tools;
- e) Continue to build capacity of PEs in managing procurement contracts and to institute appropriate measures against the culprits; and
- f) Establish Procurement Week for dissemination and publicity of procurement activities.

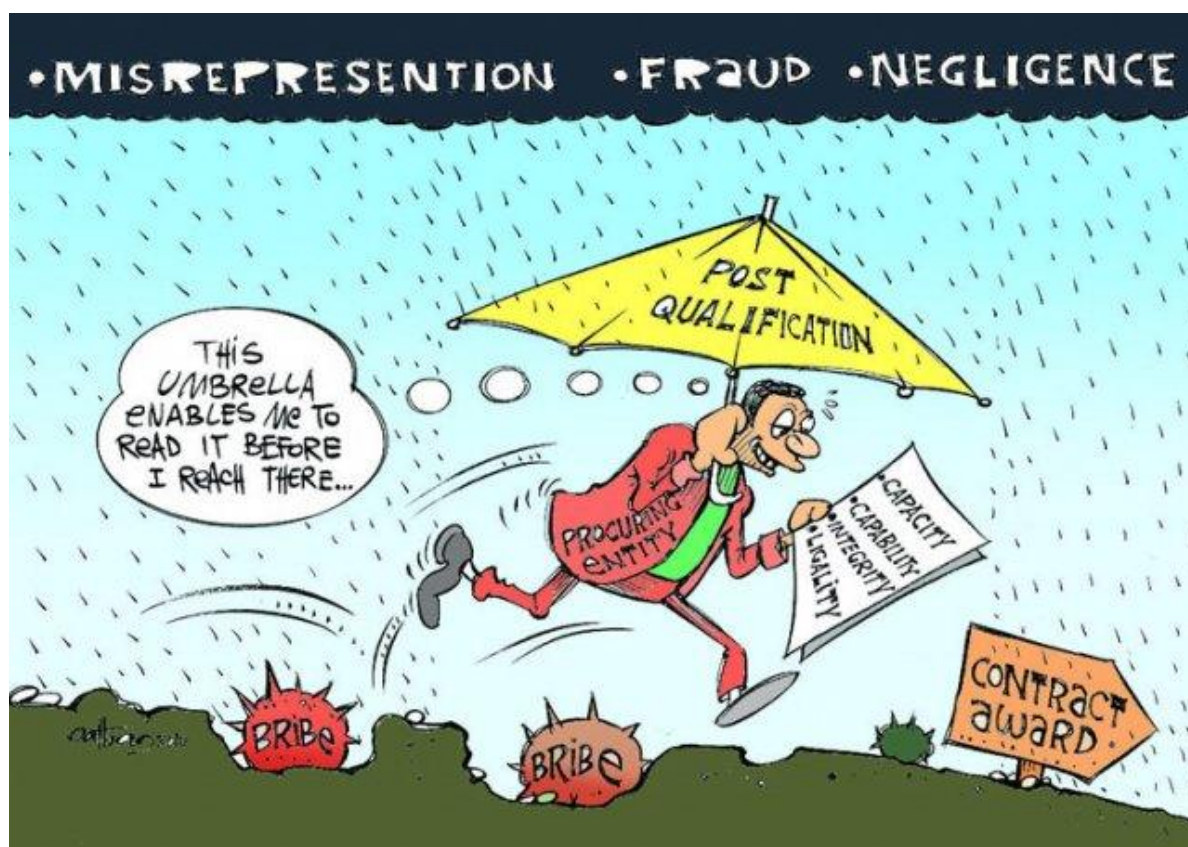
As to internal challenges, the Authority will enhance collection of IGF to supplement the Government subvention and will also continue to market its activities in order to attract more financing. It will also open a zonal office in Arusha to extend its outreach to the northern circuit.

1.0 THE REPORT

This Annual Performance Evaluation Report is the tenth since PPRA became operational on 1st May 2005. It enumerates various interventions that the Authority has undertaken in FY 2015/16 to improve the public procurement system in Tanzania so as to enable the country to achieve its socio-economic objectives.

The report provides achievements made in line with PPRA's second MTSP in monitoring and ensuring compliance with PPA, building procurement capacity in the country, developing and disseminating various procurement tools and rolling out the system of sharing procurement information. It also covers implementation of various systems, tools and strategies developed by the Authority such as the Anti-corruption Strategy in Public Procurement, PMIS and the e-Procurement system.

The report further provides an overview of the performance of PEs in complying with the PPA and its regulations, and whether Value for Money objectives were achieved in executing procurement contracts.



2.0 REGULATORY AND INSTITUTIONAL FRAMEWORK OF PUBLIC PROCUREMENT

Public Procurement in Tanzania is governed by PPA, which decentralizes the procurement system and provides mandate for each PE to carry out procurement functions and to be accountable for all procurement decisions made.

The Act further provides for the establishment of policy, regulatory and operational bodies with objectives and mandates, principles, methods and processes as well as prohibitive actions in public procurement. It also sets out public procurement controls/audit mechanisms and a complaints resolution system.



Figure 2-1: Public procurement regulatory framework

In terms of institutional set up, the Act clearly separates the functions of an accounting officer (AO), TB, procurement management unit (PMU), as well as UD and Evaluation Committee (EC) and makes them accountable for their individual procurement decisions and actions.

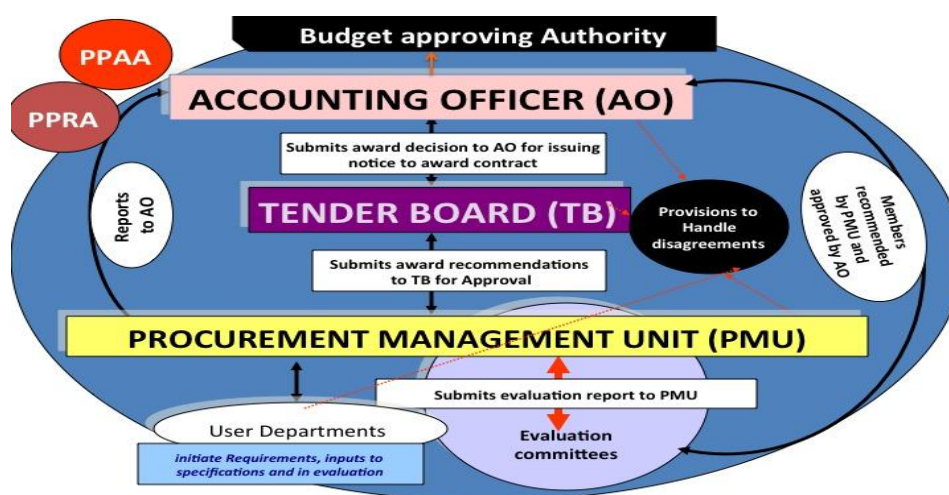


Figure 2-2: Institutional setup in PEs

3.0 BACKGROUND

3.1 *Establishment and objectives*

The Authority has powers to carry out its functions in order to meet the following objectives provided in PPA:-

- i) To ensure the application of fair, competitive, transparent, non-discriminatory and value for money procurement standards and practices;
- ii) To set standards for the public procurement systems in the United Republic of Tanzania;
- iii) To monitor compliance of PEs; and
- iv) To build, in collaboration with the Public Procurement Policy Division (PPD) and other relevant professional bodies, procurement capacity in the United Republic of Tanzania.

Mission

“To regulate the public procurement system and promote best practices in order to attain best value for money and other desired socio-economic outcomes”

Vision

“A public procurement system with integrity, offering best value for money”

3.2 *Functions and powers*

The core functions of the Authority are provided in PPA and can be summarized into six categories as follows:

- i) To offer advisory services on public procurement issues to public bodies and any other person;
- ii) To monitor and enforce compliance with PPA;
- iii) To issue standard bidding documents and guidelines for the better carrying out of procurement activities;
- iv) To implement measures aimed at building procurement capacity in the country;
- v) To store and disseminate information on procurement opportunities and tender awards;
- vi) To determine, develop, introduce, maintain and update related system to support public procurement by means of information and communication technologies including the use of public electronic procurement.

The Authority is given powers to conduct investigation on its own initiatives or as a result of representation made to it by any person, to terminate procurement process for breaching the Act as well as powers to require submission of information, to summon any person who can furnish information relating to an investigation or on any representation made to it.

PPA empowers PPRA to perform its advisory, monitoring and enforcement roles by:

- i) Carrying out procurement audits to PEs;*
- ii) Carrying out investigations for alleged mis-procurement;*
- iii) Recommending for disciplinary measures to competent authorities against any person implicated in violating PPA and PPR;*
- iv) Debarring and blacklisting tenderers from participating in public procurement proceedings where there are justifiable reasons; and*
- v) Providing advisory services to PEs on both general and specific matters under the procurement law including applications for retrospective approval to the PMG.*

For PPRA to perform its functions effectively, PPA requires PEs to:-

- i) Prepare and submit their APP's to PPRA for monitoring and regulatory purposes;*
- ii) Prepare and submit to the Authority GPNs, SPNs and contract award information to be published in TPJ and PPRA website;*
- iii) Submit to PPRA contract completion reports containing all information about implementation of contracts within 21 days from the date when such contracts were completed; and*
- iv) Prepare and include in its quarterly internal audit report, a report on whether the PE complied with PPA and submit the same to PPRA for monitoring purposes.*

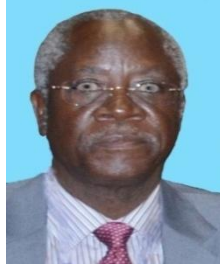
3.3 Organisation setup

3.3.1 Board of directors

The Board of Directors of PPRA is a governing body consisting of a chairman, who is appointed by the President, and six non-executive members appointed by the minister responsible for finance. During the review period, the Board had seven members including the Chairman. However, in October 2015, Justice (rtd.) Thomas Mihayo finished his two terms as a member and his position has been filled by Prof. Hemed Bukurura. Hence, composition of the current Board is as follows:-

- | | | |
|-------|-----------------------------------|-----------|
| i) | Amb. Dr. Matern Y. Lumbanga | Chairman |
| ii) | Dr. Edmund B. Mndolwa | Member |
| iii) | Mr. George D. Yambesi..... | Member |
| iv) | Dr. Leornard M. Chamuriho | Member |
| v) | Prof. Sylvia S. Temu..... | Member |
| vi) | Eng. Boniface C. Muhegi..... | Member |
| vii) | Prof. Sufian H. Bukurura..... | Member |
| viii) | Dr. Laurent M. Shirima | Secretary |

BOARD OF DIRECTORS



Dr. M. Lumbanga
Chairman



Prof. S. Bukurura
Member



Dr. E. Mndolwa
Member



Dr. L. Chamuriho
Member



Mr. G. Yambesi
Member



Prof. S. Temu
Member



Eng. B. Muhegi
Member



Dr. L. Shirima
Secretary

3.3.2 Management

The management is responsible for day-to-day operations of the Authority and comprises the Chief Executive Officer (CEO) and five heads of divisions and two units namely; Capacity Building and Advisory Services, Monitoring and Compliance, Legal and Public Affairs, Information Systems, Corporate Services, Internal Audit, and Procurement Management. During the period under review, the management consisted of the following members: -

MANAGEMENT



Dr. Laurent Shirima
CEO



Eng. Ayubu Kasuwi Director,
Monitoring and Compliance



Mrs. Bertha Soka
Director, Legal and Public Affairs



Eng. Awadhi Suluo
Director, Capacity Building and
Advisory Services



Mr. Peter Shilla
Director, Information Systems



Mrs. Hannah Mwakalinga
Director, Corporate Services



Mr. Christopher Mwakibinga
Chief Internal Auditor



Mr. Robert Kitalala
Head, PMU

3.3.3 Organization chart and staffing

During the year under review, the Authority revised its organization structure in order to implement its MTSP smoothly. The revised organization structure was approved but its implementation was awaiting the finalization and approval of revised scheme of service, job descriptions and manning levels. The organisation structure which was used in the year under review is shown as **Figure 3.1** and the revised structure which will be implemented after required approval is shown as **Figure 3-2**.

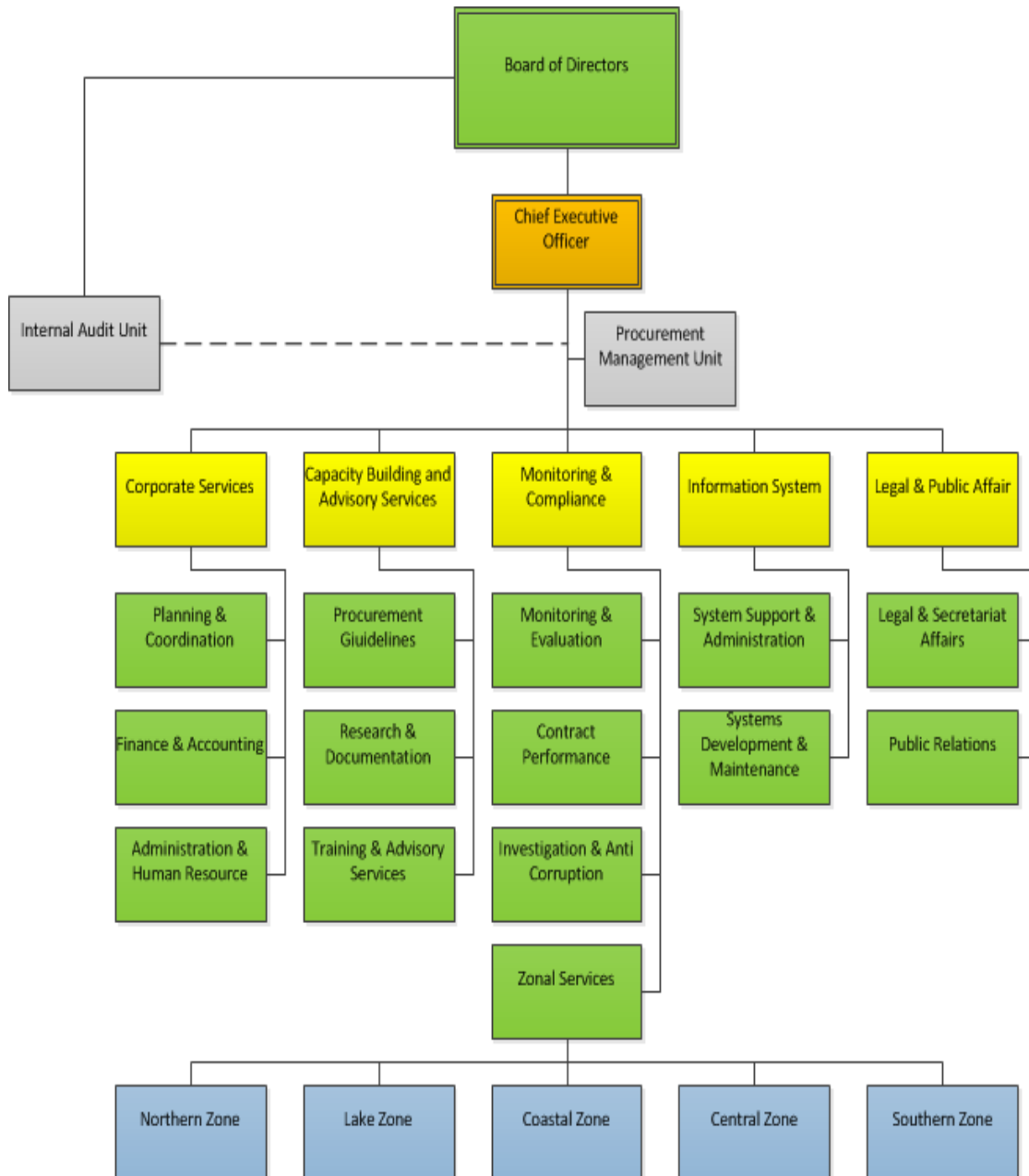


Figure 3-1: Current organization structure

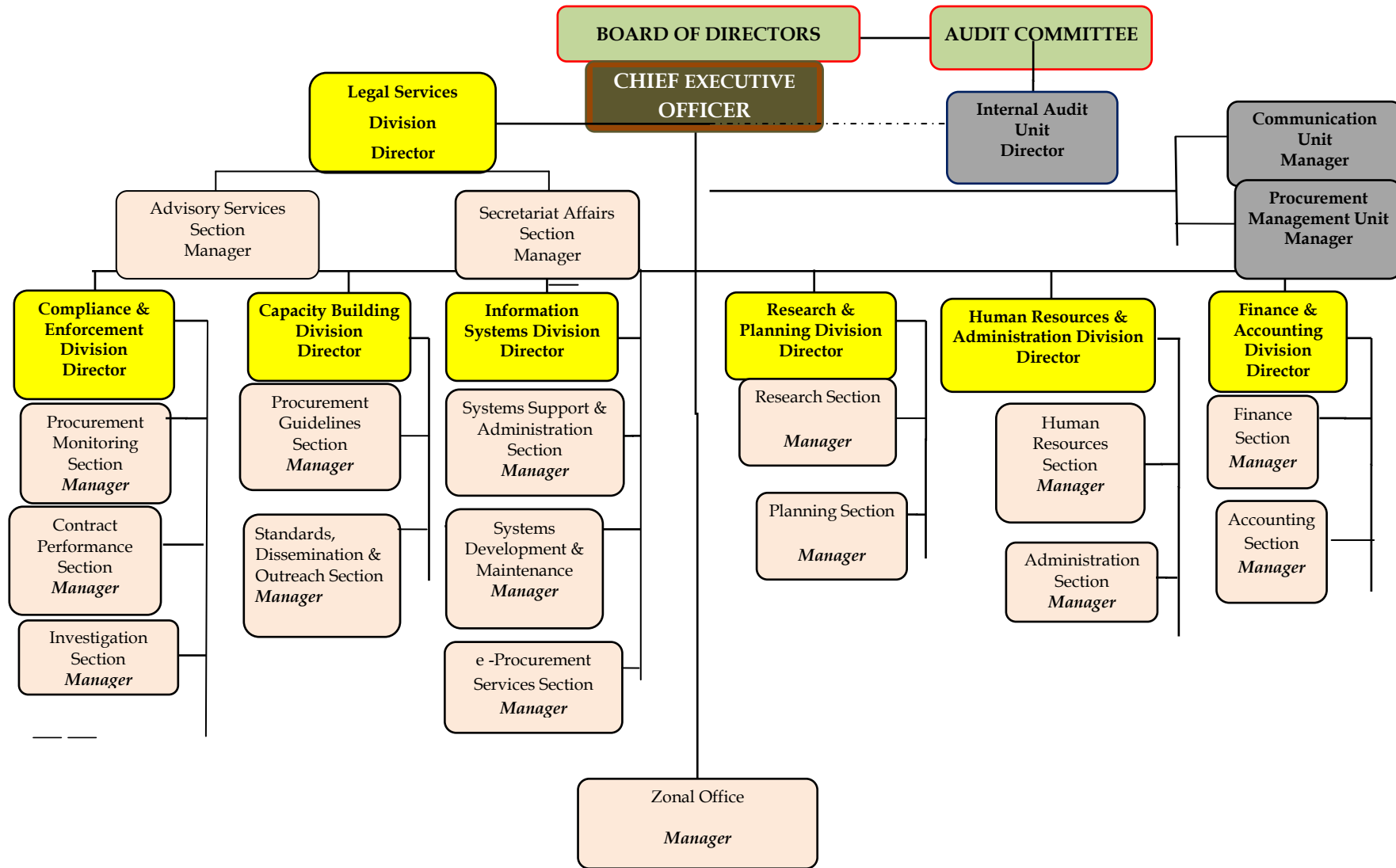


Figure 3-2: Revised organization structure

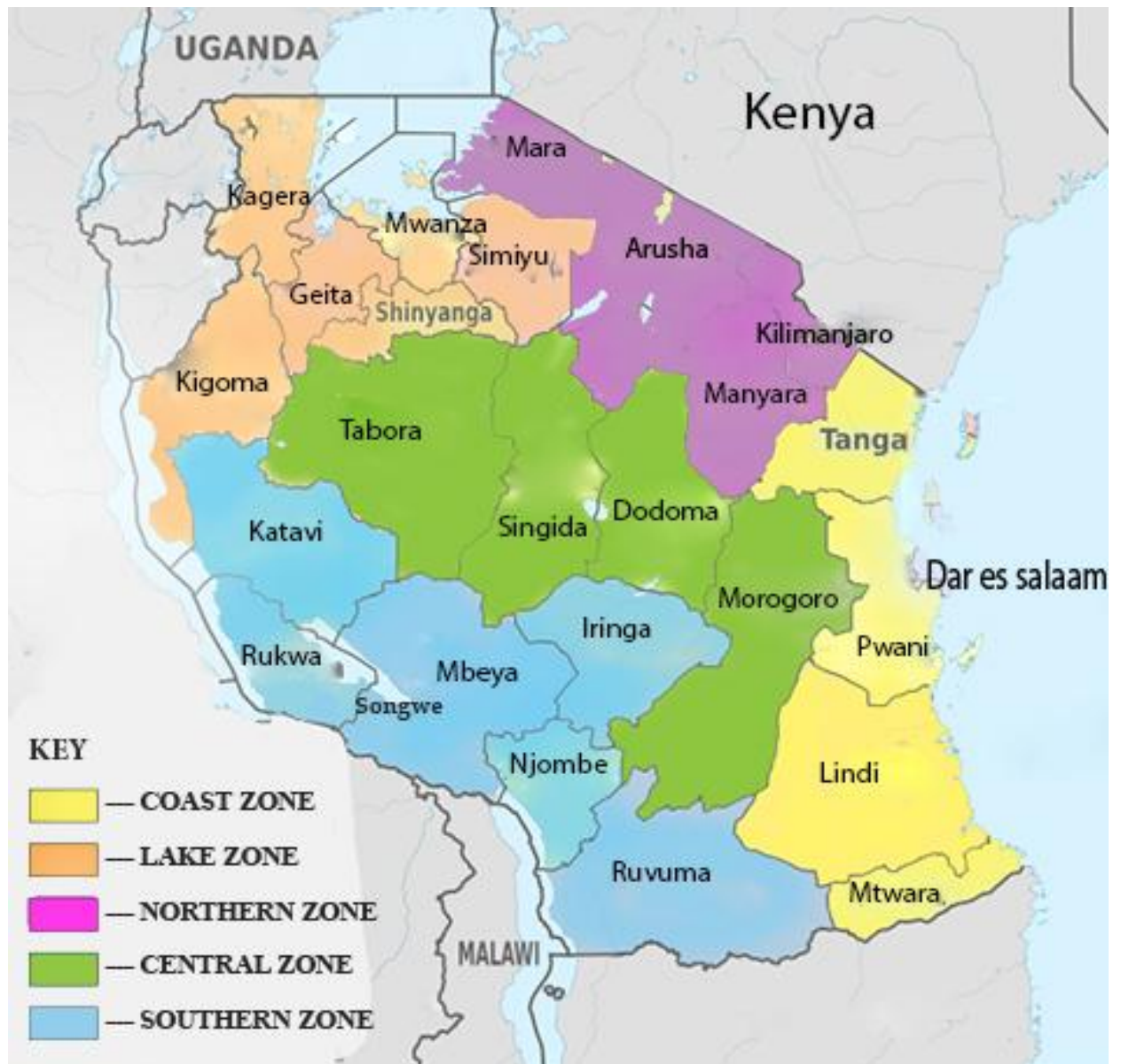


Figure 3-3: Map of Tanzania showing PPR zones

4.0 REVIEW OF OPERATIONS

4.1 Introduction

The Authority started to implement activities under its second MTSP which became operational on 1st July 2015 with the following strategic objectives:

- i) HIV/AIDS Infections Reduced and Services Improved;
- ii) Implementation of the National Anti-Corruption Strategy Enhanced and Sustained;
- iii) Performance in Public Procurement Improved;
- iv) Outreach Capacity and Visibility Enhanced; and
- v) Capacity to Deliver Quality Services Strengthened.

4.2 Major Achievements

During the year under review, the Authority recorded the following major achievements under different objectives as spelt out in its MTSP.

4.2.1 HIV/AIDS infections reduced and services improved

44 PPRA staff members were sensitized on the awareness of HIV/AIDS. The plan was to sensitize 81 staff members. 38 staff members underwent voluntary counselling and testing.

4.2.2 Implementation of the national anti-corruption strategy enhanced and sustained

An anti-corruption and ethics committee was established and it is working with relevant authorities to curb corruption matters within the Authority. During the period under review, there were no reported cases of corruption involving the Authority's staff.

4.2.3 Performance in public procurement improved

A. Enforcement of Compliance through the System for Checking and Monitoring

The system for checking and monitoring (SCM) was developed by PPRA to monitor procurement processes in PEs. This system requires all PEs to submit to the Authority their APPs and periodic procurement implementation reports is detailed as follows:

(i) APPs received from PEs

All procurement entities are required to prepare and submit their APPs for review and monitoring purposes. During FY 2015/16 a total of 441, equivalent to 98.7 percent of all PEs, submitted their APP to the Authority. Out of these, 307 equivalent to 69.6 percent were received manually and the remaining 134, equivalent to 30.4 percent were received through PMIS. It can therefore be said that to a great extent procuring entities complied with the requirement.

(ii) Publication of procurement information

PEs are required to submit to the Authority general procurement notices (GPNs), specific tender notices and contract award information to be published in TPJ and PPRA website. During FY 2015/16, a total of 237 PEs out of 493 equivalent to 49.7 percent submitted to the

Authority their GPNs. In addition, the Authority received and published 1,280 specific tender notices.

Furthermore, the Authority received and published contract award information from 161 PEs. Analysis of submitted contract award information in terms of categories of PEs is as indicated in **Table 4-1**:

Table 4-1: Contract award information submitted by PEs

S/N	Category of PEs	Number of PEs whose contract award information was received	Number of Contracts whose details were received	Total Value of Awarded Contracts (TZS in billion)
1	LGAs	36	316	76.49
2	Ministries	14	229	102.77
3	Parastatal organisations	54	661	474.21
4	Government agencies and water authorities	42	627	250.65
5	Independent departments	13	141	123.23
6	Regional administrative secretariats	2	3	0.54
	Total	161	1,977	1,027.35

Analysis of the information in terms of categories is as indicated in **Table 4-2**.

Table 4-2: Contract award information in procurement category

Procurement Category	Number of Awarded Contracts	Value of Awarded Contracts Amount (TZS in billion)
Works	742	645.61
Goods	572	248.21
Consultancy	131	44.84
Non-Consultancy	532	89.22
Total	1,977	1,027.88

(iii) Monthly and quarterly procurement reports from PEs

During FY 2015/16 a total of 127 PEs out of 493 submitted their monthly and quarterly procurement reports to the Authority. This shows a slight increase of 12.6 percent as compared to previous year where a total of 66 PEs out of 469 submitted their reports.

(iv) Contract completion reports

Public procurement regulations require an accounting officer to submit to the Authority contract completion report containing all information about implementation of the contract within 21 days from the date when the contract was completed.

During the financial year 2015/16, 13 entities submitted 75 such reports for contracts whose total value is TZS 65.40 billion. Out of 75 reports, 64 or 85 percent contracts worth TZS 22.81 billion were for works, 13 contracts or 17 percent, worth TZS 35.60 billion were for goods, five contracts or seven percent, worth TZS 2.63 billion were for non consultancy services while three contracts, representing four percent and worth TZS 3.82 billion were for consultancy services.

(v) **Quarterly internal audit checklists**

PPA and PPR require the head of PE's internal audit unit to prepare and to include in his quarterly audit report, a report on whether the PE complied with the Public Procurement Act and its regulations. After receiving the report, the accounting officer is required to submit to the Authority within 14 days, copy of each quarterly internal audit checklist.

During FY 2015/16, 18 out of 493 registered PEs, equivalent to 3.65 percent of the total, submitted their quarterly internal audit checklists to PPRA as follows: three reports for the first quarter; eight for the second quarter; six reports for the third quarter and one report for the fourth quarter. **Table 4-3** shows the list of 18 PEs from which quarterly audit reports were received.

Table 4-3: List of PEs which submitted quarterly internal audit checklists

S/No	Quarter	Procuring Entity
1	First	e-Government Agency
		Nida
		Kishapu District Council
2.	Second	Babati Town Council
		Basata
		e-Government Agency
		Kishapu District Council
		Ludewa District Council
		Mzumbe University
		Tanzania Foods and Drugs Authority
3.	Third	Kishapu District Council
		e-Government Agency
		Kilindi District Council
		Ludewa District Council
		Muheza District Council
		National Social Security Fund
4.	Fourth	Contractors Registration Board

Adherence to this requirement is essential to the Authority since the mentioned information helps in its monitoring interventions. Since the compliance level among PEs is still low, the Authority has used a number of methods to remind PEs to comply with the law. The said methods include; public notices, text messages as well as circulars.

Furthermore, the Authority uses a risk based procurement audit methodology to assess compliance of PEs and non-compliance with the system for checking and monitoring is one of the factors to be picked out for auditing.

In addition, the Authority uses other forums such as workshops, training, seminars and conferences to remind PEs to comply with the requirement for submission of reports.

A. Procurement capability assessment

The Authority has a procurement capability assessment to assist PEs to improve their structures, internal controls and ultimately, performance. The ultimate goal of PCAP is to improve cost-effectiveness in procurement processes and delivery of public services.

During FY 2015/16, the Authority was invited by NHIF to assess its procurement capability at the headquarters and eight regional offices. Specifically, the exercise intended to assess; suitability and effectiveness of the procurement organizational setup; capacity and efficiency of TB (including delegated TB) and PMU (including delegated PMUs) in managing procurement processes; and effectiveness of procurement planning. Other objectives included; management of procurement cycle to identify sources and causes of inefficiencies; adequacy of contract management; adequacy of internal controls in relation to procurement function; and training needs for TBs, PMUs, and UDs.

The assessment revealed weaknesses and improvement measures were recommended to NHIF. The recommended measures included; capacity building in preparing APPs; reducing workload on TBs by taking advantage of framework contracts managed by GPSA; increasing efficiency of TBs through proper scheduling of meetings; capacity building to UDs and PMUs; capacity building on contract management; enhancement of controls related to procurement; and improvement of procurement record management.

B. Memorandums of understanding between PPRA and other institutions

In the process of carrying out its objectives and functions, the Authority cooperates with other institutions on certain defined areas capable of cooperation between them. This is done through entering into MOU. The said document describes the intentions of the alliance members to work together to address a shared development challenge.

During the year under review, the Authority entered into three MOUs as shown in **Table 4-4**. This brings the number of MOUs that PPRA has entered into six including those with PCCB, Controller and Auditor General (CAG) and PSPTB.

Table 4-4: Summary of MoUs

S/n	Institutions	Nature of MoU
1.	LGTI	Collaboration in procurement capacity building in local government authorities
2.	IAGD	Collaboration to enhance internal controls on procurement activities in government entities
3.	FCC, BRELA, TFDA and TBS	Combating bid rigging

A. Debarment of firms and individuals

The Authority is empowered to debar and blacklist a tenderer from participating in public procurement proceedings for a specified time and to notify all PEs on such action if fraud or corrupt practices have been established against the tenderer or the tenderer fails to abide by a bid securing declaration, breaches a procurement contract or makes false representation about his qualifications during a tender process.

In FY 2015/16, the Authority developed debarment guidelines for handling debarment matters. The Authority received some information on false representation as well as on terminated contracts. The firms involved were issued with a notice of intention to debar. Seven firms submitted unjustifiable defence and were thus debarred and blacklisted. One firm was blacklisted on the fact that it was blacklisted by an international organization. **Table 4-5** shows names of firms, grounds and period of debarment.

Table 4-5: List of Debarred Firms

S/N	Name of Firm	Grounds for Debarment	Period of Debarment
1	Intersystem Holdings Company Ltd	Failure to meet contractual obligations	Two years from 2 nd October, 2015
2	Pema Tech Company Ltd		
3	Nyakire Investment Ltd		
4	Kosemwa Prospects Company Ltd		
5	Perntels Company Ltd		
6	Car and General Trading Ltd		
7	Gagaja Contractors Company Ltd	Submitted forged bid securities	10 years from 2 nd October, 2015
8	Shadong Taikai Power Engineering Co. Ltd	Blacklisted by an international organisation	11 years 6 months from 19 th August 2015

However, following successful appeals to Public Procurement Appeals Authority (PPAA) against the debarment decision, PPRA lifted debarment of three firms namely; Car and General Trading Ltd, Intersystem Holdings Company Ltd, and Kosemwa Prospects Company Ltd.

B. Capacity building

PPA mandates PPRA to implement measures aimed at building procurement capacity in the country. During the year under review, the Authority continued to conduct various training and seminars aimed at increasing awareness and building capacity to procurement stakeholders as explained below:

i) Training to PEs, regional secretariat and LGA staff

A total of 629 participants from 29 PEs were trained on PPA through tailor-made training compared to 139 participants from 11 PEs who were trained in the previous year as shown in **Annex 4-1**

Also the Authority conducted training on PPA and PPR to 50 regional secretariats and LGAs as well as public finance management (PFM) champions from Simiyu, Geita, Dodoma, Rukwa, Mtwara, Kigoma, Ruvuma, Katavi, Njombe and Mara regions.

The training was conducted from 18th to 23rd April, 2016 in Morogoro. The aim of the training was to equip participants with knowledge and skills on procurement management.



PFM champions who attended training in Morogoro

ii) Dissemination of PPA, PPR and procurement implementation tools

The Authority conducted dissemination workshops on PPA, PPR and procurement implementation tools to PEs and other stakeholders in order to create awareness on the law. A total of 205 participants attended these workshops in Mwanza, Mbeya, Morogoro and Mtwara between 9th and 20th May 2016.

Furthermore, the Authority conducted three training sessions and issue-based dialogue in Morogoro, Mtwara and Iringa in November, 2015 which were attended by a total of 53 participants. The training aimed at creating awareness to CSOs and media as watchdogs of public procurement activities.

Additionally, the Authority organised several workshops for the purpose of bringing together practitioners in the field and sharing experiences on public procurement matters including corruption and its effect. The workshops were as follows:

iii) Strengthening public officers and tenderers on awareness of corruption

The Authority conducted sensitization workshops to strengthen public officers' and tenderers' understanding of PPA and PPR and awareness of corruption in public procurement. A total of 151 tenderers and public officers were sensitized; 29 in Dodoma, 27 in Morogoro, 25 in Mtwara and 70 in Iringa.

iv) Annual Procurement Governance Workshop

The Authority conducted the 4th APGW in June, 2016 with a theme "*Progress on the implementation of PPA 2011 and its Regulations*" for two different categories of participants in Dodoma as follows:

- i) APGW for TB members, PMU staff, representatives of UDs and internal audit units. This was conducted from 27th to 28th June, 2016 and attended by 280 participants; and
- ii) APGW for council members, board members of public authorities, heads of institutions and accounting officers. This was conducted from 29th to 30th June, 2016 and attended by 150 participants.

APGW is a forum for improving procurement practices and brings together procurement practitioners to share experience as well as to discuss common challenges of public procurement.



PPRA Board Chairman Amb. Matern Lumbanga addresses participants at APGW in Dodoma

C. Advisory services

During the FY 2015/16, the Authority continued to provide advisory services on both general and specific matters under the procurement law. Specific matters included applications for retrospective approval to the PMG, disciplinary measures to be taken by competent authorities against defaulters of the procurement law and PEs' applications for rejection of tenders.

Details of specific matters dealt with during the review period were as follows:

(i) Applications for retrospective approvals

PPRA draws its mandate to review and advise PMG on applications for retrospective approval from the procurement law. According to the law, AO may proceed with a procurement process on emergency basis where it is practically impossible to request for prior approval of GPSA due to nature of the emergency.

During the review period, a total of 25 applications for retrospective approvals shown in **Annex 4-2** were dealt with, of which five were carried forward from the previous financial year. PMG was advised on a total of seven applications including those from previous year, while 18 applications which were for works, were at different stages of review.

(ii) Disciplinary measures on complaints review

The Authority is mandated to recommend disciplinary measures to competent authorities against any person implicated in violating the procurement law and procedures. The law requires AO or PPAA to submit a copy of an administrative review decision or appeal decision to the Authority within seven days from the date of delivery of such a decision.

During the reporting period, the Authority received 29 copies of applications for administrative review addressed to various AOs. However, only 14 administrative review decisions were furnished to the Authority by AOs, leaving out 15 decisions. No disciplinary measures were recommended since most of the administrative decisions were in favour of respective PEs.

In the year under review, the Authority also received 20 appeal decisions from PPAA whereby five cases were identified for disciplinary measures. AO of three PEs namely; Tanzania Ports Authority (TPA) as well as the district councils of Muheza and Kiteto were summoned before PPRA Board of Directors after they had failed to report the implementation status of disciplinary recommendations made.

Disciplinary actions were recommended against some members of the tender board, PMU staff and evaluation team for occasioning loss to the entities as a result of compensation paid to the aggrieved bidders and costs for re-starting procurement processes.

One of the observed challenges in exercising this mandate is a delay by some AOs to report to the Authority on actions taken on its recommendations and failure to submit evidences to support the actions taken. Details of handled disciplinary matters are shown in **Annex 4-3**.

(iii) Rejection of tenders

The Authority has had powers to review and approve application for rejection of all submitted tenders by a PE. During the period under review, a total of 255 such applications were received out of which 167 got approvals, eight were disapproved and one was recommended for investigation while 59 were awaiting submission of additional supporting documents. It was noted that common grounds for rejection of these tenders were non-responsiveness of bids, budgetary constraints and change in scope of project.

It must be pointed out, however, that while the involvement of the Authority in approving such rejection might have meant well to prevent abuse of the process, it impaired the ability of the Authority to monitor this particular area. Subsequently, the Public Procurement (Amendment) Act, 2016 has relieved PPRA of this responsibility.

(iv) Amendment of PPA

The Authority participated effectively in the review of PPA, which was ultimately superseded by the Public Procurement (Amendments) Act, 2016. The Authority participated and provided inputs to the team that was coordinating the exercise. The following issues were addressed in the amendments:

- a) Higher prices of goods, works and services compared to market prices;
- b) High cost of procurement processes;
- c) Long duration of procurement process;
- d) Low level of integrity and professionalism;
- e) Constraints to commercially oriented public companies/institutions;
- f) Lack of and failure to apply approved standards for common items and services required by Government;
- g) Differences between procurement procedures used by LGAs and those used by other PEs; and
- h) Conflicting interests and interference in public procurement proceedings.

The anticipated outcomes of the amendments include, among others:

- a) Reduced difference between prices paid for procured items or services and the market prices;
- b) Reduction of transaction costs in procurement process;
- c) Improved efficiency, especially with respect to time spent on processes;
- d) Benefits from the use of approved standards of goods and services for use by PEs;
- e) Enhanced capacity of local industries and special social groups;
- f) Boost in employment, promotion of local materials and products;
- g) Improvement in efficiency of commercially oriented public firms/institutions;
- h) Increase in contribution of public procurement to overall economic growth.

(v) Dual list from defence and security organs

Pursuant to PPA defence and national security organs should manage their procurement based on dual list, namely 'open' list and 'restricted' list. For the open list these PEs should follow the normal competitive methods whereas for the restricted list they shall agree annually with the Authority on the category of items to be included and the restricted procurement method will be used. In FY 2015/16 the restricted lists of items from the Ministry of Defence and National Service and Ministry of Home Affairs were reviewed and approved as provided for in PPA.

D. Library and documentation centre

The library and documentation centre has been strengthened and modernized by installing library management software known as Koha which has features for selecting, preparing, ordering and processing materials for inclusion into existing collection. Furthermore, procurement and non-procurement information has been retrieved from different databases for library use while titles related to public procurement and contract management were purchased in previous years. The centre is open for researchers, scholars and the public at large.

E. Directory of PEs

The Authority maintains the directory of PEs for reference purposes. During the year under review the directory was updated based on information received from the National Audit Office, PO-PSGG, PO-RALG, Office of TR and from the government website. In the year 2015/16, the number of PEs listed in the directory was 493 compared to 470 in FY 2014/15.

F. Registration of suppliers and service providers

The Authority has been registering suppliers and service providers doing business with the public sector and posting the same to its website. During the period under review, 13 suppliers and service providers were registered and cumulatively 337 suppliers and service providers have been registered since the system for registration was introduced.

Application for registration can be done using forms which are available and downloadable from PPRA website.

G. Registration for preference scheme

According to PPR, any tenderer who wants to benefit from the preference scheme as per the procurement law must register with the Authority. However, where a particular group of tenderers is registered by a statutory body, the Authority is obliged to liaise with that body, including Engineers Registration Board (ERB), CRB, Architects and Quantity Surveyors Registration Board (AQRB) or PSPTB to obtain necessary information for establishing eligibility for the scheme.

It should therefore be taken that all contractors and consultants registered accordingly do meet the criteria for registration in the preference scheme. Suppliers are yet to have a statutory body so they are required to apply to the Authority for registration.

For the FY 2015/16 three applications for registration in the preference scheme were received but only one got provisional registration compared to 10 suppliers who were registered in the previous year.

H. PMIS roll out and training

PMIS facilitates online submission of procurement information to PPRA. During the period under review, PMIS was improved upon to accommodate new features and legal requirements on reporting. Roll out of the improved system was achieved through training held in Dodoma that covered 451 officers from 289 PEs. An additional 37 officers from two institutions were also trained on a tailor-made basis. The training was conducted as shown in **Table 4-6**:

Table 4-6: Participants in PMIS Training

S/N	PE Category	No. of PEs	No. of Participants
1	Agencies	79	133
2	Public Authorities	91	169
3	Ministries	16	22
4	LGAs	71	125
5	RAS	14	15
6	Independent Departments	20	24
	Total	291	488

Following the training, the number of PMIS users has reached 1518, from 1143 in previous year, as depicted in **Table 4-7**.

Table 4-7: Statistics of PMIS adoption

Description \ Year	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
Number of PEs that received PMIS training	56	19	0	191	315	291
Number of officers that were trained on PMIS	102	35	0	330	474	488
Number of PEs registered to use PMIS	60	29	52	20	19	472
Number of registered users	89	53	55	103	400	375

I. Website and tender portal

Procurement stakeholders have continued to make use of the website (www.ppra.go.tz) and tender portal (<http://tender.ppra.go.tz>) by accessing useful procurement related information including but not limited to, tender opportunities, GPNs as well as awarded contracts. During the review period, a total of 257 GPNs, 1271 SPNs and 3511 tender awards were advertised as detailed in **Table 4-8**.

Table 4-8: Statistics of tender information posted on tender portal

Description \ Year	2007/08	2008/09	2009/10	2010/11	2011/12	2012/13	2013/14	2014/15	2015/16
GPN	31	6	13	44	47	39	50	106	257
SPN	305	649	780	1481	1488	1366	1563	1192	1271
Tender Awards	312	329	1482	1195	597	382	1861	3421	3511

J. Online public procurement forum

The forum was established in 2009 to enable stakeholders share information and experience on public procurement. During the period under review, 844 users were registered compared to 801 in the previous year and engaged in various discussions on areas of public procurement. The forum is progressively improving in terms of number of topics and registered users.

K. Mobile tender alert service

The mobile tender alert service was established in the year 2011/12 to enable subscribers to receive alerts of public procurement opportunities on their mobile phones. The mobile telephone users can subscribe to number **15332** for any or all five tender categories namely; goods, works, consultancy services, non-consultancy services and disposal of public assets by tender.

During the review period, the number of subscribers increased to 1393 as of June 2016 compared to 1360 as of June 2015 and they were served with alerts for all SPNs advertised in TPJ and tender portal.

... Receive Alerts of open Tenders directly on your Mobile!!

How to subscribe ... Tender categories: Goods, Work. Consultancy, Non Consultancy and Disposal
- Get registered by sending a text message to **15332**

Examples (one-off charge: **Tshs. 1500/=**)
-PPRA GOODS -After getting registered, you will
-PPRA WORKS receive alert messages for all open
-PPRA CONSULTANCY tenders as an SMS on your phone!!!
-PPRA NONCONSULTANCY
(Charge per sms: Tshs. 150/=)
One can register in one or more tender categories

Send to: 15332
PPRA GOODS

Don't miss this opportunity - register now!

Figure 4-1: Steps to subscribe to the Mobile Tender Alert Service.

L. Implementation of e-procurement system

During the review period, the Authority continued to prepare for a full-fledged e-procurement system and to sensitize stakeholders about it. Accordingly, the following were accomplished:-

- i) PMU staff who attended the Authority's ICT-related training, workshops and conferences were appraised on developments towards establishment of the e-procurement system;
- ii) PEs were sensitized and provided with information on e-procurement through APGW; and
- iii) PPRA engaged with stakeholders and finalized system requirements and documentation for the proposed unified e-Procurement system, after which a contract for its implementation was signed in May 2016 between PO-PSGG and a contractor known as European Dynamics. The contract, which provides for the system to be developed and completed by December 2016, covers the entire public procurement cycle, with PPRA as an implementing agent. However, piloting of the system will be for procurement of medicine, medical supplies and common use items.



Permanent Secretary in PO-PSGG Dr. Laurean Ndumbaro (left) gives contract documents to PPRA Chief Executive Dr. Laurent Shirima

a) *Outreach Capacity and Visibility Enhanced*

4.3.1 Dissemination of public procurement information

During the year under review, the Authority developed a communication policy and communication strategy which are the guiding documents for effective communication between PPRA and public procurement stakeholders. Alongside these documents, the Authority also prepared an action plan to implement the strategy.

Through this strategy, dissemination of procurement information is done through various means, the main being TPJ, website, online public procurement forum and mobile tender alert service.

4.3.2 Tanzania Procurement Journal

PEs are required by the procurement law to publish in TPJ various public procurement related information, including GPNs, SPNs, as well as contract awards. The journal serves as a one stop centre for public procurement information for stakeholders. During the review period, 52 TPJ editions containing general procurement news and articles, events, tender opportunities, awarded contracts and procurement audit reports were published and circulated in approximately 780,000 copies countrywide.



4.3.3 Public Procurement Week

The Authority in collaboration with other key public procurement institutions, prepared a proposal for establishing a Public Procurement Week. The objective for establishing the procurement week is to bring together the public procurement stakeholders to showcase their contributions in ensuring best value for money is achieved in public procurement and to provide room for opinion from the general public and refocus on the way forward. Additionally, the event was intended to be a forum to provide more education and awareness with regard to public procurement and related laws for effective compliance.

4.3.4 Excellence in Journalism Awards

In a bid to increase public awareness of procurement matters, for the first time, PPRA collaborated with the Media Council of Tanzania to introduce public procurement category in the Ejat 2015. The Authority sponsored this category through the support of the Enhancement of Procurement Capacity of Local Government Authorities Project (EPC-LGAP). The project is funded by the Belgium Government through the Belgian Technical Cooperation (BTC).

4.3.5 Educational programme

During the year under review, the Authority prepared TV and radio spots on the importance of integrity and effect of corruption in public procurement which will be aired through various TV and radio stations of wider coverage. In addition, the Authority also prepared and published a popular version of procurement audit report for FY 2014/15.

4.3.6 The East African Public Procurement Forum

The Authority organized and hosted the 8th EAPPF, which was held at Arusha International Conference Centre (AICC) from 2nd to 4th September, 2015 and attended by 220 participants. The theme for the 8th EAPPF was *“Harmonizing Public Procurement Frameworks in the Context of EAC Monetary Union”*

EAPPF is a forum coordinated by public procurement oversight bodies and attracts stakeholders from partner states of the East African Community and beyond, including participants from the public and private sectors as well as non-state actors.

The forum came up with 11 resolutions, which appear as **Annex 4-4** implementation status of these resolutions by member states will be reported at the next EAPPF to be held in Rwanda.



Group photo of participants who attended the 8th EAPPF in Arusha. Seated centre is Dr. Mohamed Gharib Bilal, former Vice President of Tanzania.

4.4 Capacity to Deliver Quality Services Strengthened

The Authority continued to strengthen itself in the areas of human and other resources. It has further developed various policies, strategies, systems and plans to improve its operational activities. Strategies in improving capacity to deliver quality services are as follows:

4.4.1 Strengthening of the Authority

The Authority has continued to strengthen itself in areas of human resource management and improving working environment.

4.4.2 Human resources

The Authority continued to implement its recruitment policy by providing equal opportunity to all and in so doing, it recruited the most appropriate staff in a competitive and transparent manner.

As of 30th June 2016, the Authority's staff compliment was 81 out of which 10 employees are in the two zonal offices and 71 are at the head office as shown in **Table 4-9**. A total of 10 employees were recruited and one staff was transferred from another Government office. Furthermore, five employees transferred their employment from PPRA to other Government institutions and two employees resigned. The approved establishment is 152 and therefore there is still a plan to increase staffing level in the next financial year.

Table 4-9: Number of staff as at 30th June 2016

Gender	Staff Compliment	Percentage (%)
Male	56	69
Female	25	31
Total	81	100

4.4.3 Staff development

The Authority enhanced knowledge of its employees in regulatory, managerial and operational competencies. The newly recruited staff went through an induction course that was offered by the Public Service College.

Eight employees attended seminars and workshops organized by professional bodies in the country and 10 attended short courses in their areas of specialization.

The number of staff supported in attending long-term training and short courses is presented in **Table 4-10**

Table 4-10: Training attended by staff in 2015/16

S/N	Course	Number of staff		
		Male	Female	Total
1.	Post Graduate Diploma	-	1	1
2.	Master's Degree	1	1	2
3.	Short courses	7	3	10

4.4.4 Working environment

The Authority's head office is currently located at PPF Tower - 8th floor, Ohio Street/Hamburg Avenue, Dar es Salaam whereas its central zonal office is at Sub-Treasury building in Dodoma and the coastal zonal office is at Kurasini, Dar es Salaam. During the period under review, PPRA continued to provide conducive working environment to its employees for attainment of its strategic objectives.

4.4.5 Financial performance

During FY 2015/16, the major sources of funding included internally generated funds, Government subvention, PFMRP basket fund, USaid and Belgium Government.

In FY 2015/16, the Authority received a total sum of TZS 2.52 billion from internal sources, TZS 2.41 billion from the Government for recurrent expenditure and TZS 2.12 billion for development expenditure under PFMRP Basket funding. The Authority also received TZS 735 million from USaid for a project known as Strengthening the Role of PPRA to Enhance its Oversight Function. In addition, the Authority also benefited from EPC- LGAP financed by the Belgium Government through BTC.

Total receipts in FY 2015/16 were therefore TZS 7.7 billion against a budget of TZS 10.7 billion equivalent to 73 percent of annual budget while in FY 2014/15, total receipts were TZS 8.04 billion as compared to budget of TZS 12.6, billion equivalent to 63 percent of annual budget. The budgeted and actual receipts for the year under review is as shown in **Table 4-11**.

Table 4-11: Revenue budget performance

S/N	Source of funds	Budgeted Amount (in TZS billion)	Revenue (in TZS billion)
1	Government subvention – other charges	0.40	0.25
2	Own sources	4.02	2.52
3	Government subvention–personnel emoluments	2.22	2.15
4	Development funds-local	0.95	0
5	PFMRP-Basket	2.12	2.12
6	USAID	1.02	0.75
	TOTAL	10.73	7.79

In the year under review, total expenditure was TZS 6.22 billion compared to TZS 7.94 billion for the previous year. The budgeted and actual expenditure for the year under review is as shown in **Table 4-12**. The Authority closed the year with liabilities amounting to TZS 726 million due to inadequate funds in the recurrent budget.

Table 4-12: Expenditure budget performance

S/N	Details	Budgeted Amount in TZS billion	Actual expenditure in TZS billion
1	Personnel emoluments	2.22	2.22
2	Recurrent expenditure	4.42	2.77
3	Development funds-local	0.95	0
5	PFMRP-Basket	2.12	0.81
6	USAID	1.02	0.43
	TOTAL	10.74	6.23

Again, as in previous FY, the situation depicted in **Table 4-13** implies that the Authority has been depending on development partners (PFMRP -Basket Fund) to finance its core activities of monitoring compliance, capacity building and information systems.

Table 4-13: Analysis of expenditure

S/N	Category	OC	Personnel Emoluments	PFMRP	USAID	Total
1	Monitoring and Compliance	18.95	0	1,156.85	0	1,175.80
2	Capacity Building	55.01	0	423.95	68.10	547.05
3	Information Systems	24.46	0	327.98	0	352.44
4	Personnel emoluments, training, administrative services and office setup	2,070.40	2,223.04	252.63	360.67	4,906.74
	TOTAL	2,168.82	2,223.04	2,161.41	428.77	6,982.03

5 PERFORMANCE OF PROCURING ENTITIES

5.1 Volume of awarded contracts

During FY 2015/16, the Authority received information on awarded contracts from 322 PEs, or 65 percent of 493 PEs. This year, the compliance in submitting information on contract awards improved compared to last year where only 267 PEs complied with this legal requirement. Still, a substantial number of PEs did not comply with the requirement despite efforts of the Authority in ensuring compliance.

5.1.1 Total value of awarded contracts

The analysis of contract value of the sample, gives a fair picture of the state of procurement as the number of PEs, which submitted information, include 25 PEs with the highest procurement expenditure. Each of the 25 PEs had annual value of awarded contracts of above TZS 20 billion and their total volume of awarded contracts for the past seven years had been between 70 and 85 percent of the total value of government expenditure in procurement.

Further analysis of submitted information on volume of awarded contracts is shown in **Table 5-1**.

Table 5-1: Trend analysis of awarded contracts

Financial Year	No. of PEs whose contract details were received	Number of contracts whose details were received	Value of Contracts received (TZS Billion)	Total Budget (TZS Billion)
2013/14	235	74,208	4,859	18,249
2014/15	267	75,509	4,349	19,853
2015/16	322	109,575	3,001	22,495.5

Trend of the submitted information on volumes of awarded contracts for the past seven years is shown in **Figure 5-1** indicating a drop in the value of awarded contracts for FY 2015/16 when compared to the previous years.

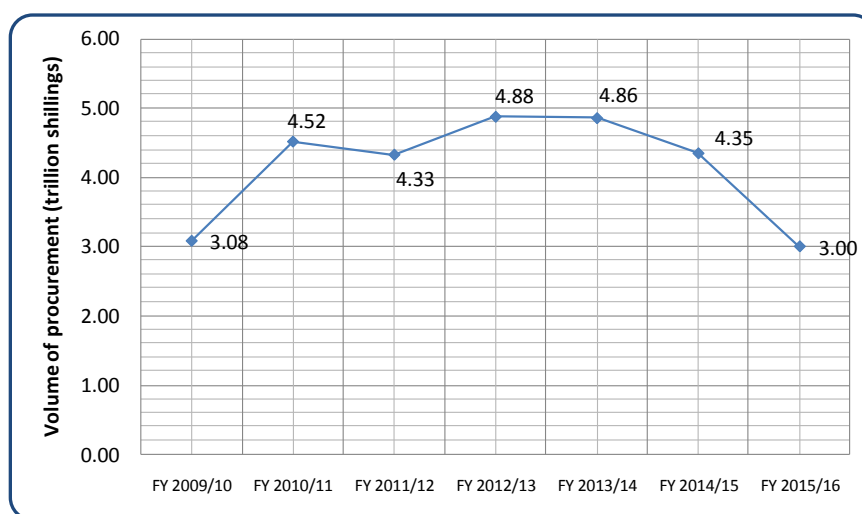


Figure 5-1: Trend of volume of procurement for the past seven years

Analysis of volume of contracts awarded by 322 PEs in terms of category, number and percentage is indicated in **Table 5.2**

Table 5-2: Analysis of volume of contracts

S/N	Contract categories	Number of Contracts	Percentage of total awarded contracts
1	Goods	70,713	64.6
2.	Works	3,970	3.6
3.	Consultancy Services	779	0.7
4.	Non-Consultancy Services	34,003	31
5.	Disposal of Assets by Tender	110	0.1
	Total	109,575	100

Majority of the awarded contracts for procurement of goods were minor value (whose threshold is up to TZS 10 million) and framework agreements. According to the submitted information 30,296 contracts with a total value of TZS 203.80 billion were through call-off orders; 59,492 contracts with a total value of TZS 213.90 billion were through minor value procurement and 19,762 contracts with a total value of TZS 2,582.80 billion were through other procurement methods mainly the competitive method.

Annex 5-1(A) shows detailed analysis of submitted volume of awarded contracts value in three current consecutive years while **Annex 5-1(B)** shows detailed analysis of the number of awarded contracts in three current consecutive years.

5.1.2 Analysis of volume of expenditure vis-a-vis budget

Out of the 322 PEs, which submitted contract award information, only 250 submitted information on their budgets and annual volumes of awarded contracts. Analysis of the submitted budget information by the 250 PEs, indicated that while their total budget was TZS 12,128 billion, only TZS 7,313 billion or 60 percent, was received. Out of the received amount, only TZS 2,701 billion or 37 percent was spent on procurement.

During the period under review, the proportion of procurement expenditure over collected revenue dropped by three percent compared to the previous year in which 267 PEs had submitted their information. Comparison of the approved budget, collected revenue and expenditure in procurement is shown in **Figure 5.2** and the trend of the budget expenditure in procurement for the last seven years is shown in **Figure 5.3**

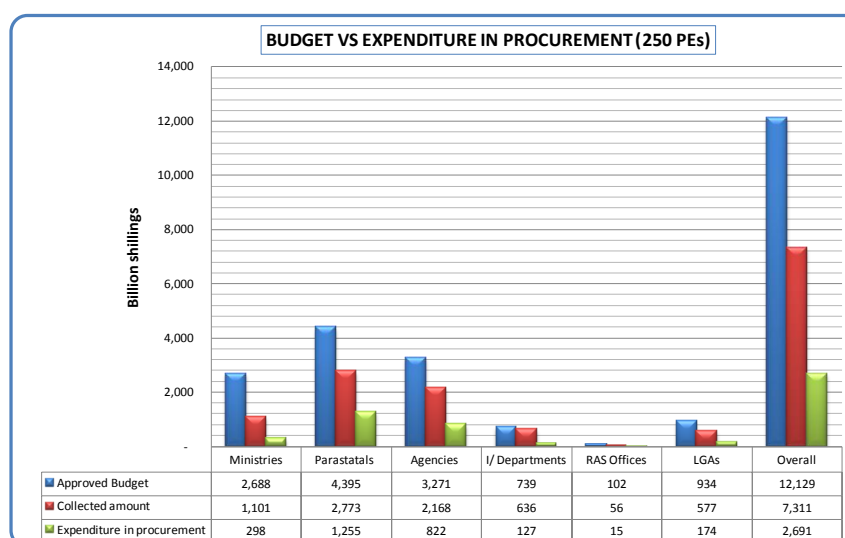


Figure 5-2: Comparison of budget with expenditure in procurement

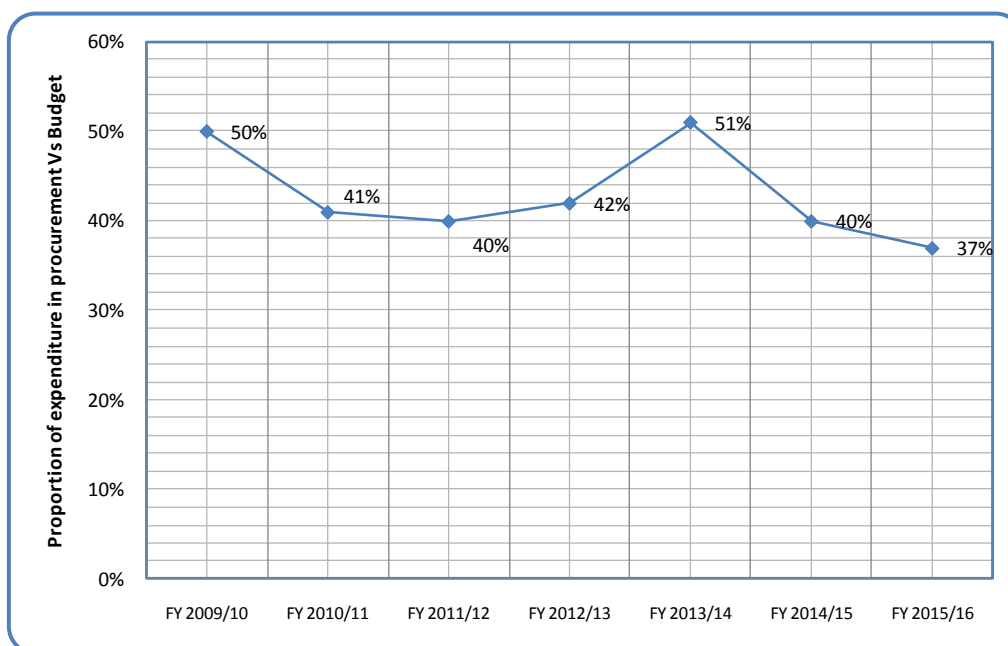


Figure 5-3: Trend of budget expenditure in procurement

5.1.3 Distribution of total value of contracts

Distribution of the total value of awarded contracts by 322 PEs, as shown in **Figure 5-4** indicates that out of the total value of TZS 3,001 billion, 44.60 percent was for works, 38.90 percent for goods, 7.60 percent for consultancy, 8.90 percent for non-consultancy and 0.01 percent for disposal of public assets by tender.

It has to be noted that the total volume of procurement handled by Tanesco, Tanroads and PPF was TZS 1,092 billion or 36.40 percent of the total volume of procurement for the 322 PEs. The volume of procurement for works was mainly influenced by procurement conducted by Tanroads and PPF while that of goods was influenced by Tanesco.

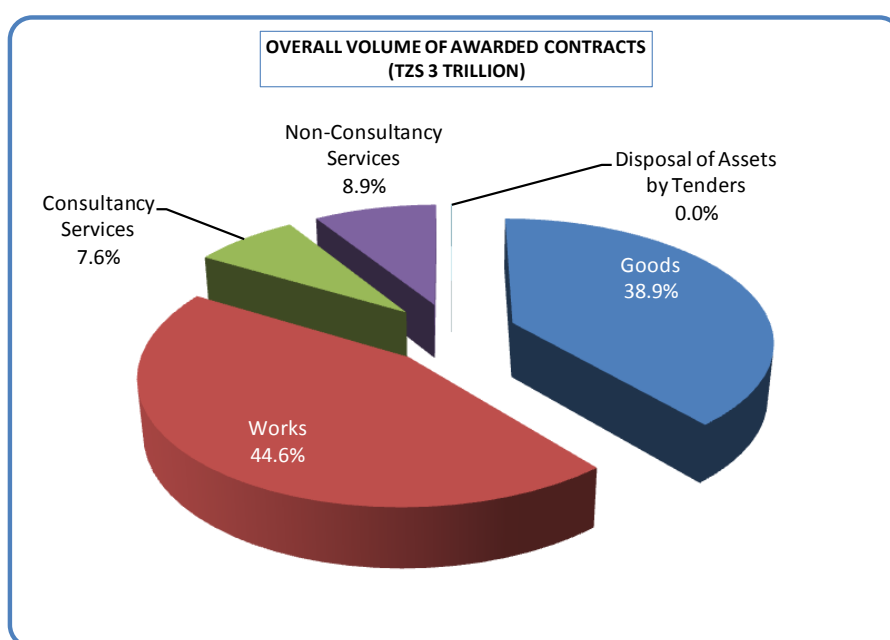


Figure 5-4: Percentage distribution of awarded contracts

When procurement by Tanroads, PPF and Tanesco is excluded, the distribution changes as shown in **Figure 5-5** indicating the volume of goods contracts to be the largest at 45 percent, followed by works contracts at 34 percent.

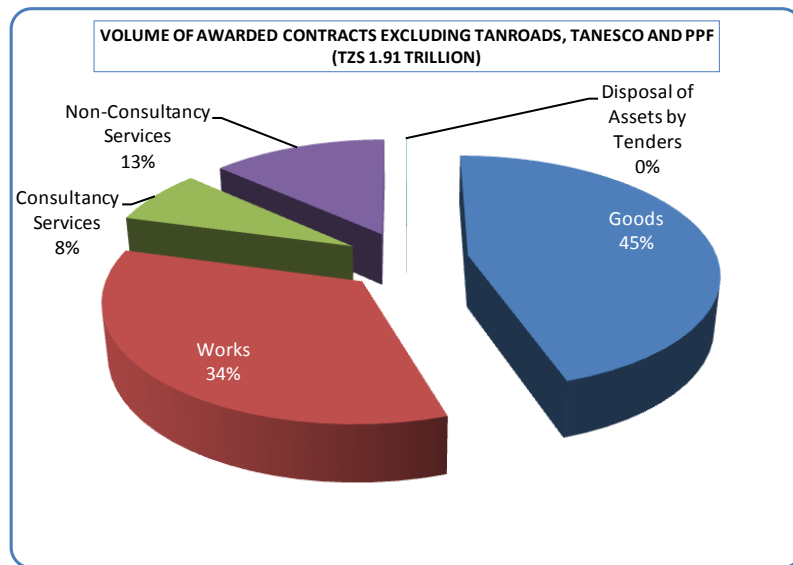


Figure 5-5: Percentage distribution of awarded contracts (excluding Tanroads, PPF and Tanesco)

The comparison of the total value of procurement for years 2013/14, 2014/15 and 2015/16 in terms of type of procurement are shown in **Figure 5-6**, in which it is seen that the total value of procurement for consultancy services increased while the total value for works, goods and non consultancy services dropped, compared to two previous years.

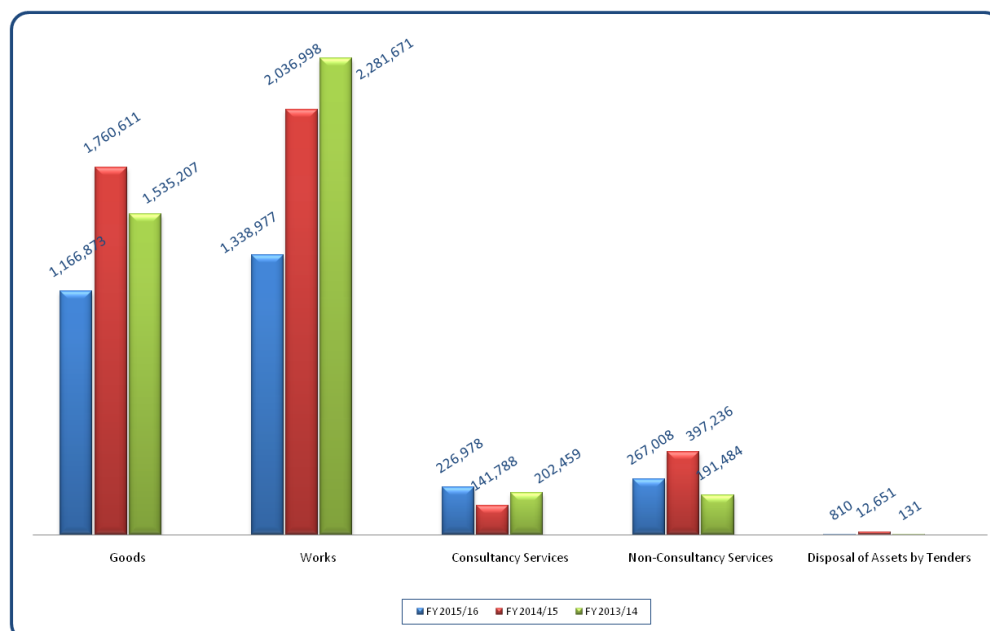


Figure 5-6: Comparison of contract volumes in terms of procurement category

Figure 5-7 shows a comparison of procurement made by various categories of PEs. The volume of procurement by parastatal organizations is seen to be the biggest with 43.5 percent followed by executive agencies and water authorities with 28 percent, government ministries with 12.8 percent, local government authorities with 10.7 percent, and independent departments 4.5 percent. However, the volume for regional administrative secretariats is 0.5 percent, which is the lowest.

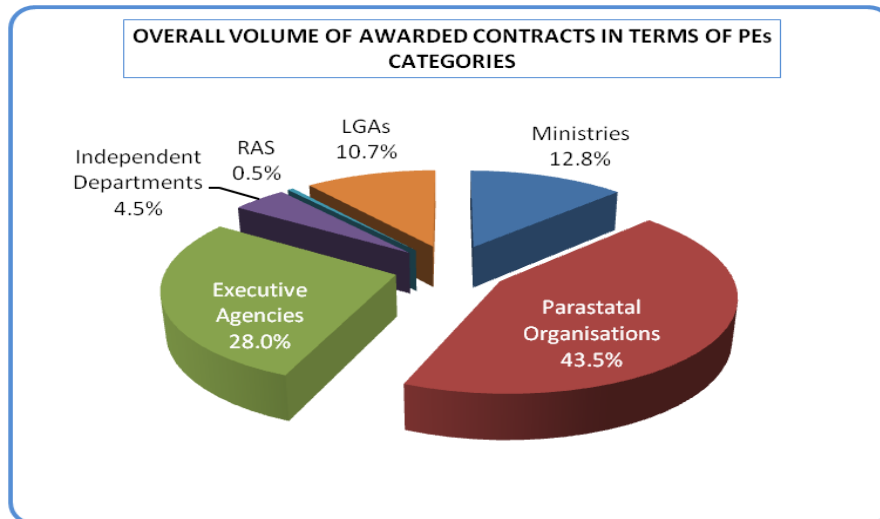


Figure 5-7: Comparison of volume of procurement in terms of categories of PEs

5.1.4 PEs with volumes of awarded contracts above TZS 20 billion

Figure 5-8 shows 25 PEs which had volume of procurement above TZS 20 billion each. The 25 PEs had total volume of procurement worth TZS 2,193 billion or about 73 percent of the total for 322 PEs in FY 2015/16. Three PEs namely; Tanesco, PPF and Tanroads had volumes of above TZS 200 billion each and the total volumes of procurement by the three entities was TZS 1,092 billion or about 36 percent of the total. Nine PEs had volumes between TZS 50 and 200 billion worth TZS 666 billion, 13 PEs had volumes between TZS 20 and 50 billion worth to TZS 435 billion and 297 PEs had volumes below TZS 20 billion worth TZS 811 billion.

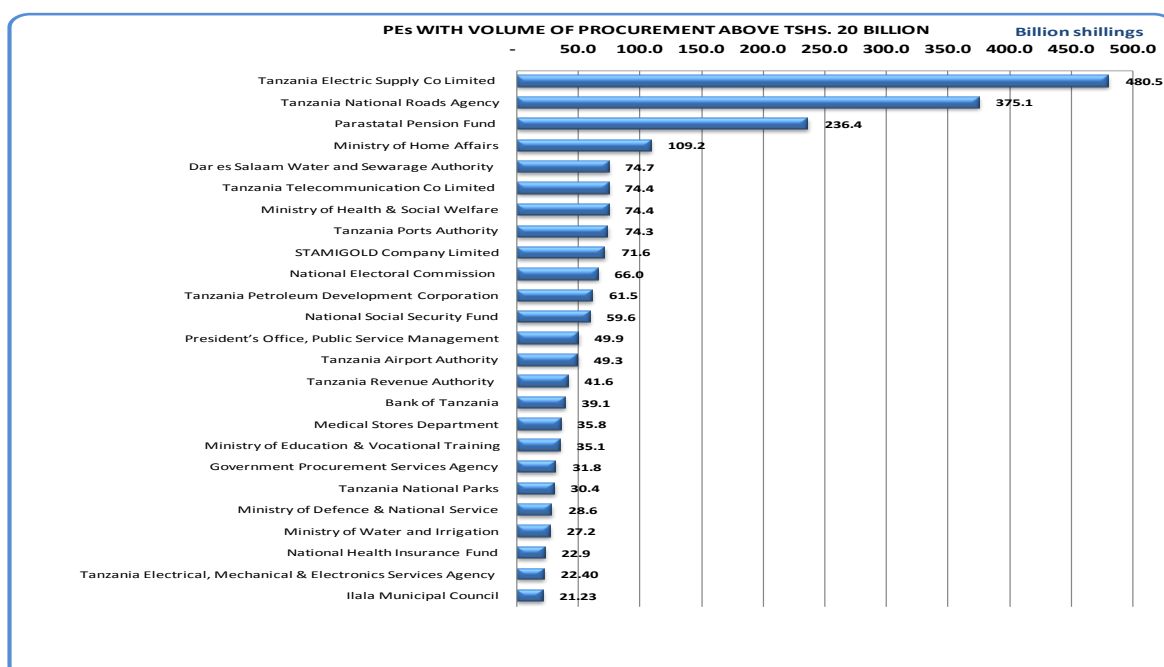


Figure 5-8: PEs with awarded contracts volumes of above TZS 20 billion

5.1.5 Volume of contracts by ministries

During the reporting period, only 18 out of 21 ministries submitted volume of contracts awarded whose analysis is shown in **Figure 5-9**. The total number of contracts awarded by the 18 ministries was 5,205 with a total value of TZS 383.5 billion compared to 5,859 contracts worth TZS 446.7 billion, awarded by 19 ministries last year.

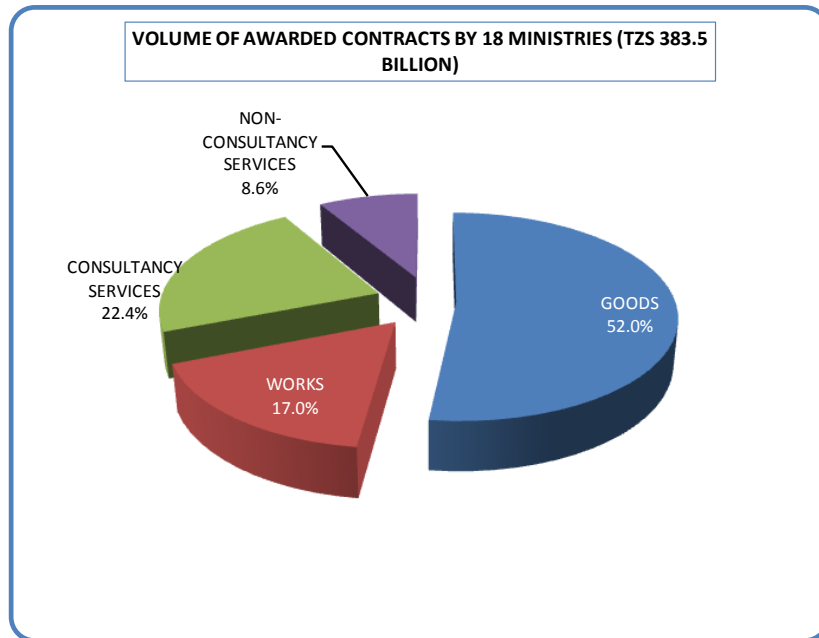


Figure 5-9: Percentage distribution of contracts by ministries

The comparison of the volume of awarded contracts by ministries for three current consecutive years is shown in **Figure 5-10** showing that except in the case of consultancy services which increased substantially compared to two previous years, the total value for other categories dropped.

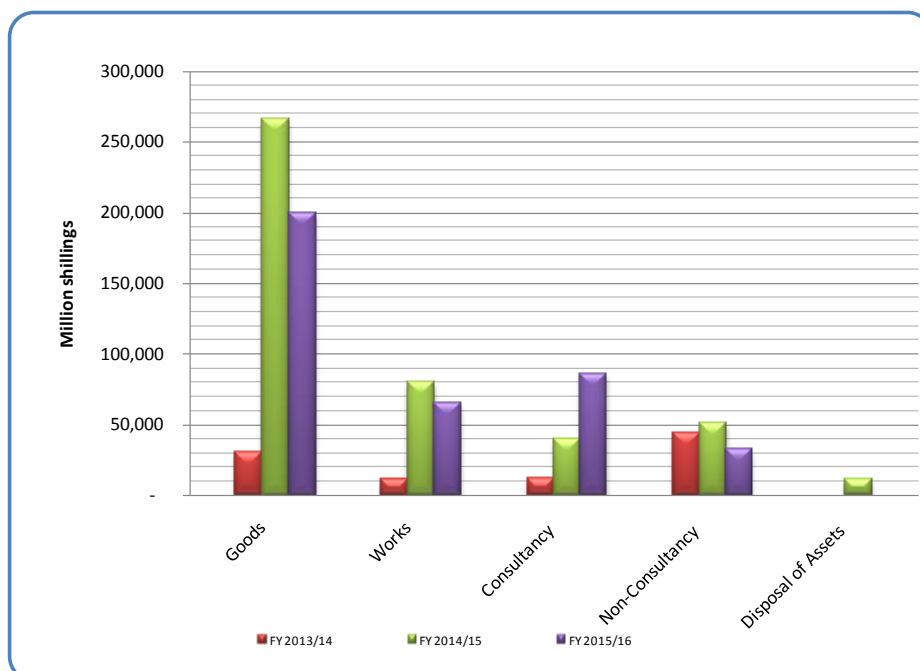


Figure 5-10: Awarded contracts by ministries for three current consecutive years

5.1.6 Volume of contracts by parastatal organizations

A total of 95 out of 145 parastatals submitted to the Authority information on 47,087 contracts worth TZS 1,304 billion, compared to 25,742 contracts worth TZS 1,858 billion by 77 parastatals last year.

For the year under review, the volume of procurement for this category was the largest of all categories. This was mainly attributed to the large volume of procurement by Tanesco and PPF, which accounted for 45 percent of the total volume by all 95 parastatals. The distribution of the value of contracts is shown in **Figure 5-11**.

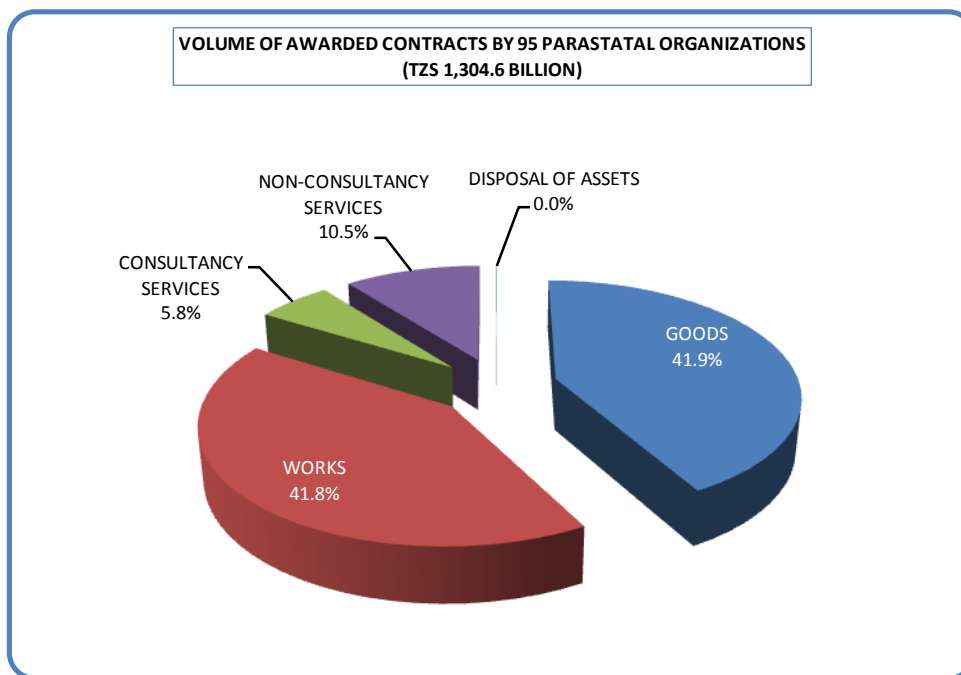


Figure 5-11: Percentage distribution of awarded contracts by parastatals

Comparison of the total value of contracts for the past three current consecutive years is shown in **Figure 5-12** indicating a drop in the total value for goods, works, non-consultancy services and disposal of public assets by tender when compared to two previous years. However, when compared to two previous years, the total value of consultancy services had increased.

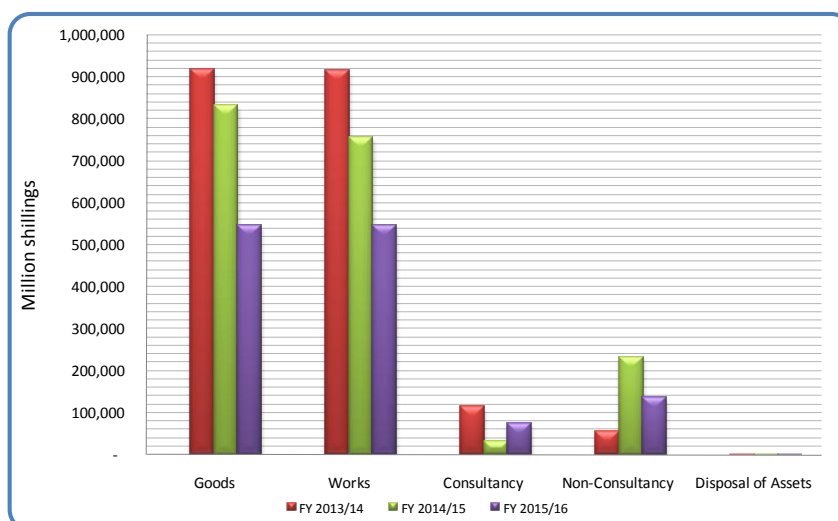


Figure 5-12: Awarded contracts by parastatals for the past three current consecutive years

5.1.7 Volume of contracts by executive agencies and water authorities

A total of 59 out of 88 executive agencies and water authorities submitted to the Authority information on 20,294 contracts worth TZS 840 billion, compared to 25,742 contracts worth TZS 1,358 billion by 42 executive agencies and water authorities last year.

Analysis of the submitted information shows that the largest volume of procurement was for works with 59.90 percent and this was mainly attributed to Tanroads with 55 percent of all awarded contracts under this category of PEs. The proportion of the contracts is as shown in **Figure 5-13**.

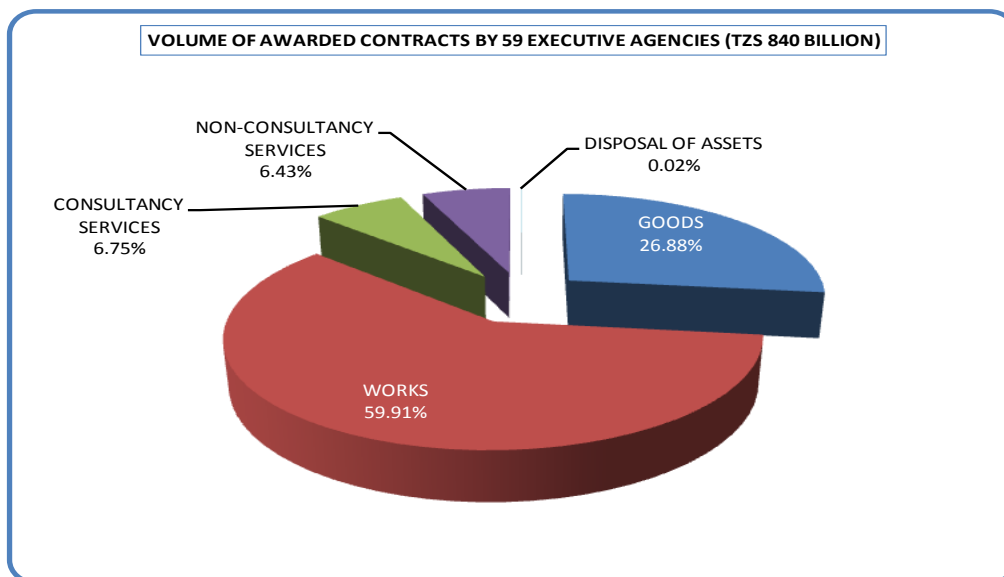


Figure 5-13: Percentage distribution of contracts by executive agencies and water authorities

Comparison of the total value of contracts for the past three current consecutive years is shown in **Figure 5-14** indicating a drop in the total value for goods, works, non-consultancy services and disposal of public assets by tender when compared to last year's. However, when compared to two previous years, the total value of consultancy services had increased.

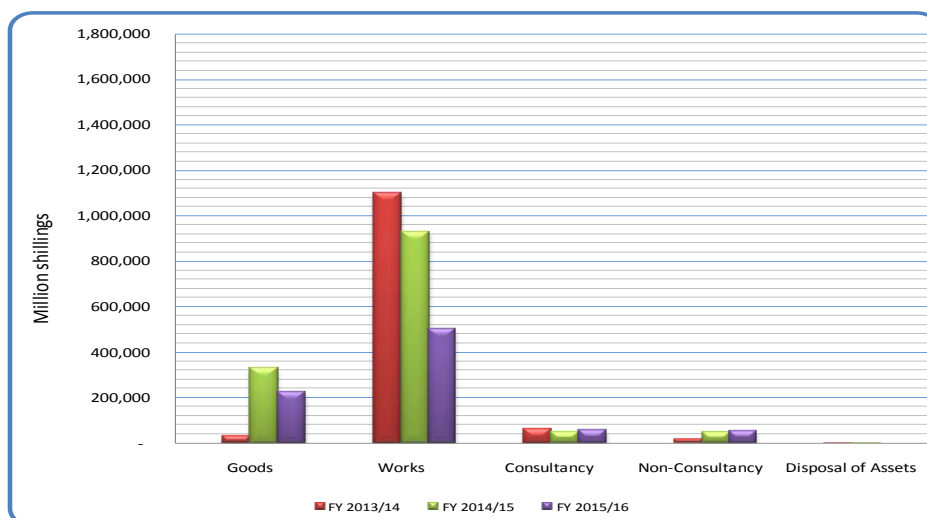


Figure 5-14: Awarded contracts by executive agencies and water authorities for three current consecutive years

5.1.8 Volume of contracts by independent departments

A total of 23 out of 46 independent departments submitted to the Authority information on 3,222 contracts worth TZS 135 billion, compared to 3,231 contracts worth TZS 312 billion by 26 independent departments last year.

Analysis of the submitted information shows that the largest volume of procurement was for goods with 81.40 percent followed by non-consultancy services with 15.6 percent as shown in **Figure 5-15**.

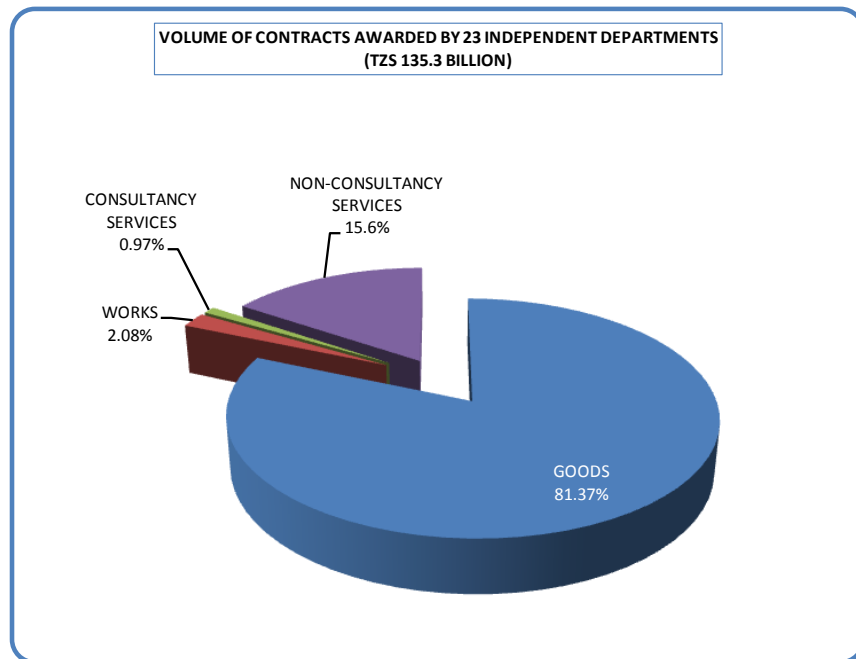


Figure 5-15: Percentage distribution of contracts by independent departments

Comparison of the total value of contracts for the past three years is shown in **Figure 5-16** indicating a drop of the total value of goods, works, consultancy and non-consultancy services when compared to two previous years.

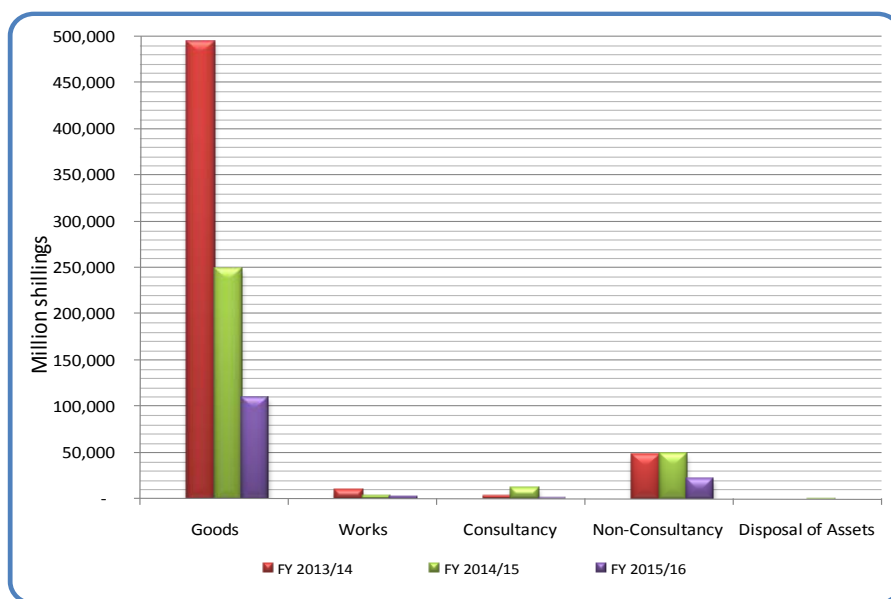


Figure 5-16: Awarded contracts by independent departments for three current consecutive years

5.1.9 Volume of contracts by RAS

A total of 18 out of 26 RAS submitted to the Authority information on 4,061 contracts worth TZS 14.60 billion, compared to 5,492 contracts worth TZS 23.20 billion by 22 RAS last year.

Analysis of the submitted information shows that the largest volume of procurement was for works with 44.30 percent followed by goods with 32.60 percent and non-consultancy services with 21.20 percent, as shown in **Figure 5-17**.

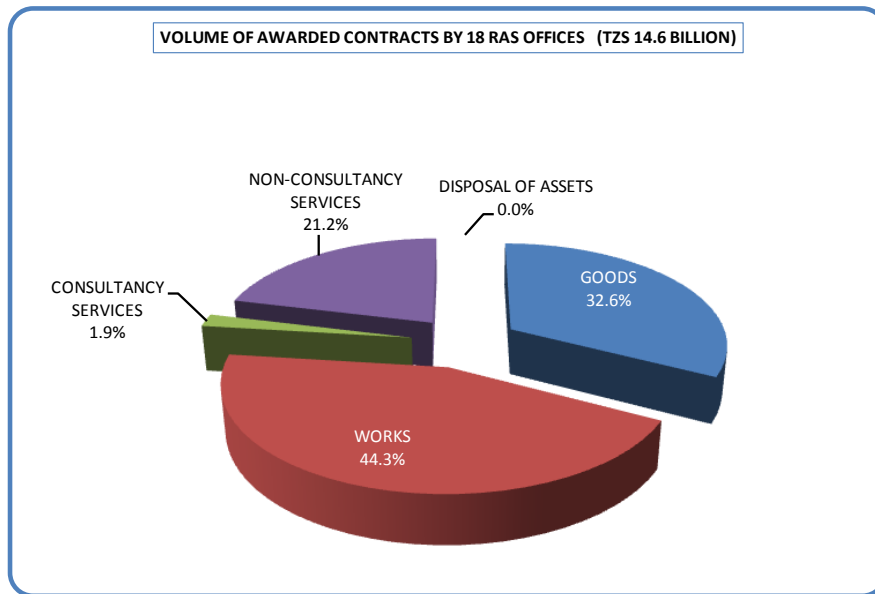


Figure 5-17: Percentage distribution of contracts by RAS

Comparison of the total value of contracts for the past three years is shown in **Figure 5-18** indicating an increase in the total value for works and non-consultancy services while goods and consultancy services decreased, compared to two previous years.

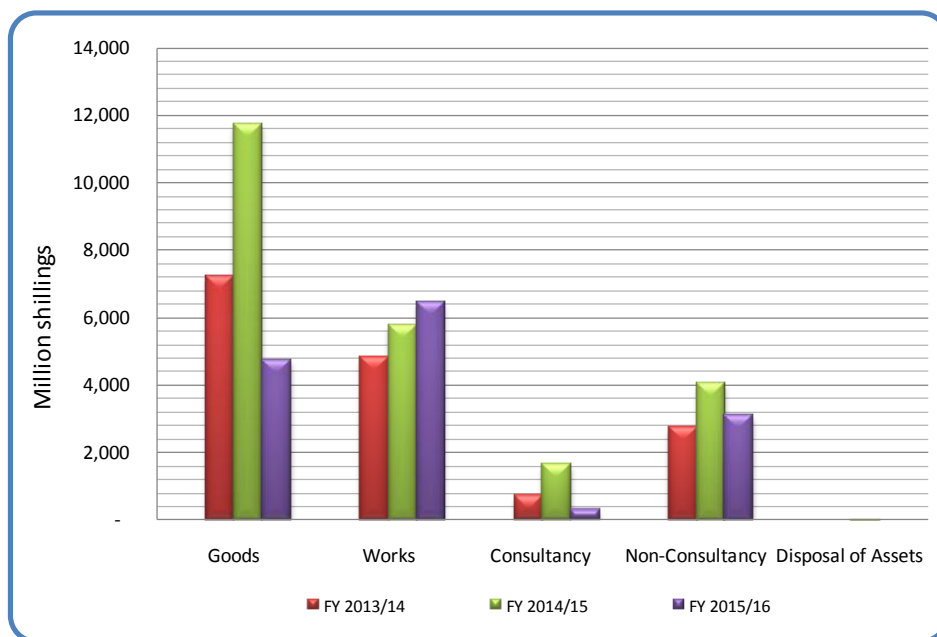


Figure 5-18: Awarded contracts by RAS for three current consecutive years

5.1.10 Volume of contracts by LGAs

A total of 109 out of 184 LGAs submitted to the Authority information on 29,706 contracts worth TZS 322 billion, compared to 22,964 contracts worth TZS 352 billion by 81 LGAs last year.

Analysis of the submitted information shows that the largest volume of procurement was for works with 67 percent, followed by goods with 24.90 percent, as shown in **Figure 5-19**.

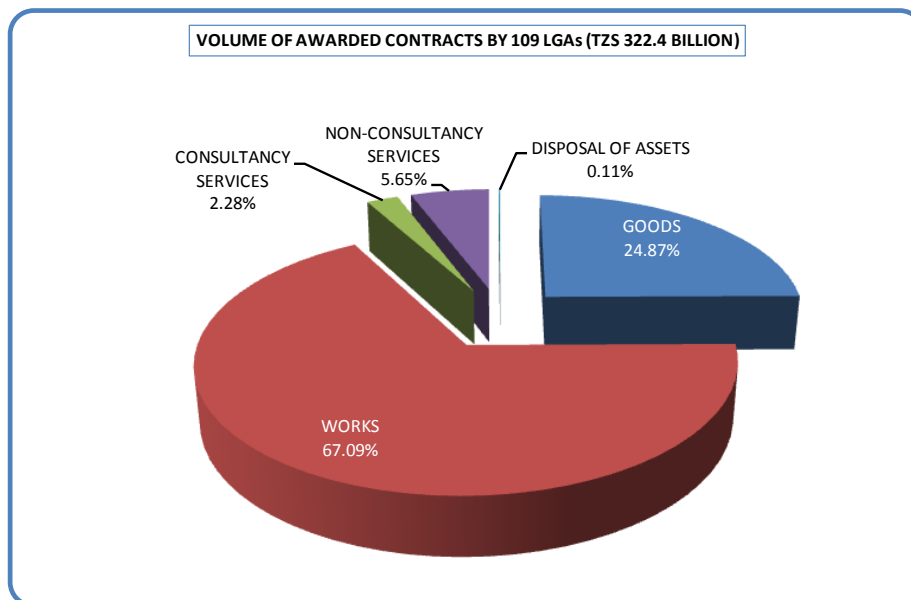


Figure 5-19: Percentage distribution of value of contracts by LGAs

Comparison of the total value of contracts for the past three years is shown in **Figure 5-20** indicating an increase in procurement of goods, consultancy, non-consultancy services and disposal of public assets while there is a decrease in the total value of works compared to two previous years.

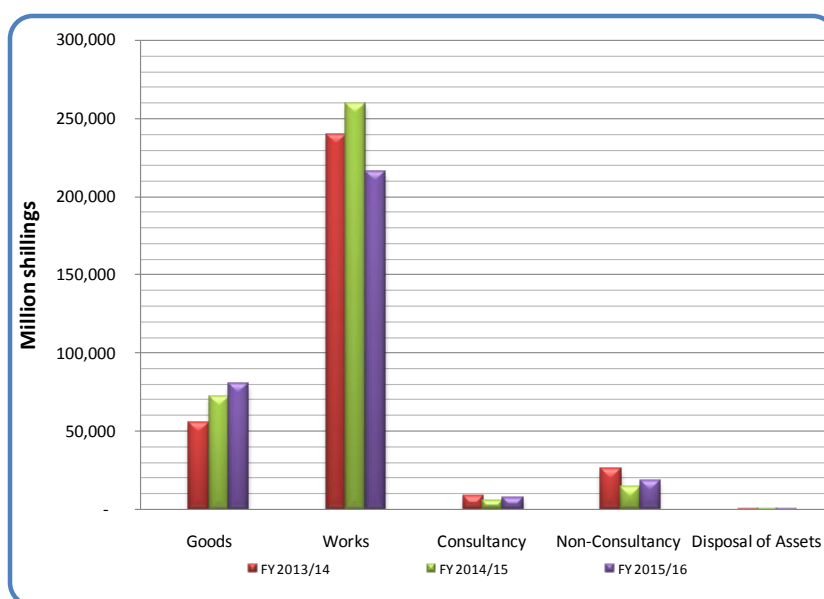


Figure 5-20: Awarded contracts by LGAs for three current consecutive years

5.2 Procurement audits

PPA CAP 410 mandates PPRA to conduct procurement audits during tender processing, contract implementation and after contract execution. The objective of compliance and value for money audits was to determine whether procurement was conducted in conformity to the requirements of the procurement law.

In view of its mandate, PPRA carried out procurement audits and verification audits in 70 PEs consisting of 15 MDAs, 25 LGAs and 30 PAs.

The audits which were conducted involved:

- i) Compliance audits only to 31 PEs;
- ii) Compliance audits and VFM audits to 33 PEs,
- iii) Compliance audits, VFM audits and verification audits to five PEs; and
- iv) Verification audit only to one PE.

Compliance and VFM audits were carried out for procurement of FY 2015/16 whereas verification audits were conducted in respect of procurement of FY 2014/15.

5.2.1 Selection of PEs to be audited

Selection of the PEs to be audited was risk based and considered a combination of the following criteria:

- i) PE's value of procurement contracts; PEs with value of procurement contracts of above TZS 20 billion during FY 2015/16 were included; and
- ii) Others were targeted based on one or more of the following criteria:
 - a) Frequency of complaints/ mis-procurement allegations leveled against a PE; All PEs with cases which warranted investigation and those with high frequency of complaints;
 - b) Results of previous audits; PEs with low compliance levels in previous audits;
 - c) Time lapse since the last audit; PEs with longer time interval since they were audited; and
 - d) Geographical location; This criteria was used to adjust the number of PEs to be audited depending on the route in order to optimize resource utilization.

The criteria were applied and ranking was done for all PEs within each category i.e. ministries, parastatal organizations, public authorities and agencies, LGAs and independent departments. The number of PEs to be audited from each category was then proportionally determined depending on their category.

5.2.2 Audit Sample

This part presents a summary of audit sampling techniques employed for compliance and VFM audits.

M. Compliance audit sampling

Compliance audits employed both random and targeted sampling techniques depending on the following:

- i) Category of procurement (goods, works, consultancy, non-consultancy or disposal of assets);
- ii) Procurement methods used;
- iii) Contract value;
- iv) Contract signature date (contracts signed in FY 2015/16); and
- v) Nature of procurement e.g. roads, irrigation, buildings, stationeries, food items, cleaning, vehicle maintenance.

Equally, risk based sampling was used in determining which areas to audit within a PE. The criteria used included all high risk procurement such as:

- i) All procurement through single source method;
- ii) Procurement executed using inappropriate methods;
- iii) All emergency procurement;
- iv) Contracts awarded without approval of tender board; and
- v) Procurement which were not in the original or revised procurement plan.

The following criteria were used in determining sample size:

- i) For PEs with value of procurement below TZS three billion, 75 to 100 percent of the total number of tenders/contracts;
- ii) For PEs with value of procurement of between TZS three and 10 billion, 50 to 75 percent of the total number of tenders/contracts; and
- iii) For PEs with value of procurement of above TZS 10 billion, 25 to 50 percent of the total number of tender/contracts.

I. Value for money audit sampling

The audits under this category used samples that depended on the following:

- i) Category of procurement (goods, works or consultancy);
- ii) Procurement methods;
- iii) Contract value;
- iv) Contract signature date (contracts signed in FY 2015/16); and
- v) Nature of procurement eg. roads, bridges, irrigation, buildings and IT systems and equipment.

The sample size included a minimum of five projects for works, goods, IT or consultancy contracts. For works projects, consideration included whether that procurement is for new construction, rehabilitation or maintenance.

5.2.3 Methodology

Prior to field work, the audit team shared objectives and the scope of audit with the managements of PEs.

In the audit exercise, various approaches were used including; review of relevant documents, interview and in some selected cases, assessment of constructed facilities or procured goods was done.

In the case of value for money audits for construction projects, physical works were inspected and measured to ascertain the quality and quantity of the work done. For the case of goods contracts, goods were inspected to ascertain its compliance with provided standards and specifications. Under compliance audit, seven performance indicators were used as indicated in **Table 5-3**

Table 5-3: Compliance audit indicators

S/N	Criteria	Percentage
1	Assessment on institutional setup and performance (Tender Board, Procurement Management Unit, and Internal Audit unit)	10
2	Appropriateness of preparing and implementing the procurement plan	10
3	Appropriateness and efficiency of tender process (from the preparation of tender documents to communication of contract awards)	20
4	Appropriateness of contract management	40
5	Assessment on the management of procurement records	10
6	Assessment on the implementation of systems prepared by the Authority	10
7	Penalty for mishandling bidders' complaints	-10

Value for money audits used performance indicators that are shown in **Table 5-4**

Table 5-4: VFM Performance indicators

S/N	Indicator	Weighting
1.	Planning, designing and tender documentation	20
2.	Procurement processing	10
3.	Works supervision and contract administration	20
4.	Quality and quantity of executed works	40
5.	Project completion and closure	10

After the audit exercise, observations and recommendations were shared with PEs in exit meetings where they were required to respond to the findings within two weeks.

5.2.4 Fraud and corruption aspects

In order to collect information about possible symptoms of corruption in the procurement carried out by PEs, auditors were required to use the Red Flags Checklist jointly developed by PPRA and PCCB. The checklist also serves as a tool to address corruption at the level of the individual PE. It is normally considered that where an entity or a project scores 20 percent or above, there is a likelihood of fraud or corruption.

It is important to point out that a detected red flag is not in itself an evidence of corruption. However, the higher the number of red flags detected, the higher the likelihood that corruption has been involved. In some cases, the higher the number of red flags detected indicates that the weaknesses observed were not a result of existence of corruption but operational deficiencies.

5.2.5 Findings of compliance audits

The Authority conducted compliance audits by using an assessment tool that comprises seven performance indicators namely; institutional setup and performance, appropriate preparation and efficiency in implementing the procurement plan, appropriateness of tender processing, appropriateness of contracts management, management of procurement records, use of systems developed by PPRA; and handling of complaints. Details of the assessment tool are indicated in **Annex 5-2**.

A. Volume of audited procurement

The total number of audited procurement contracts was 21,313 with a total value of TZS 1,051.78 billion. The audit covered 845 contracts for works worth TZS 698.67 billion or 66.4 percent of the total value, 7,179 for goods with a total value of TZS 158.89 billion or 15.1 percent and 103 for consultancy services with a total value of TZS 100.28 billion or 9.5 percent.

Other audited contracts included 9,650 for non-consultancy services worth TZS 46.96 billion or 4.5 percent, 3,083 minor-value procurement worth TZS 44.77 billion or 4.3 percent and 453 framework contract worth TZS 2.22 billion or 0.2 percent.

B. Overall level of compliance

The analysis indicated an average compliance level of 71 percent which shows an increase of two percent over last year's average. However, the recorded level was below 78 percent, which was the target set by PPRA for FY 2015/16. Analysis of the results revealed that 10 PEs had poor performance as they scored below 60 percent, 38 PEs had fair performance between 60 – 77 percent and 22 PEs had satisfactory performance as they scored 78 percent or above. Distribution of compliance level of the audited PEs is shown by **Figure 5-21**.

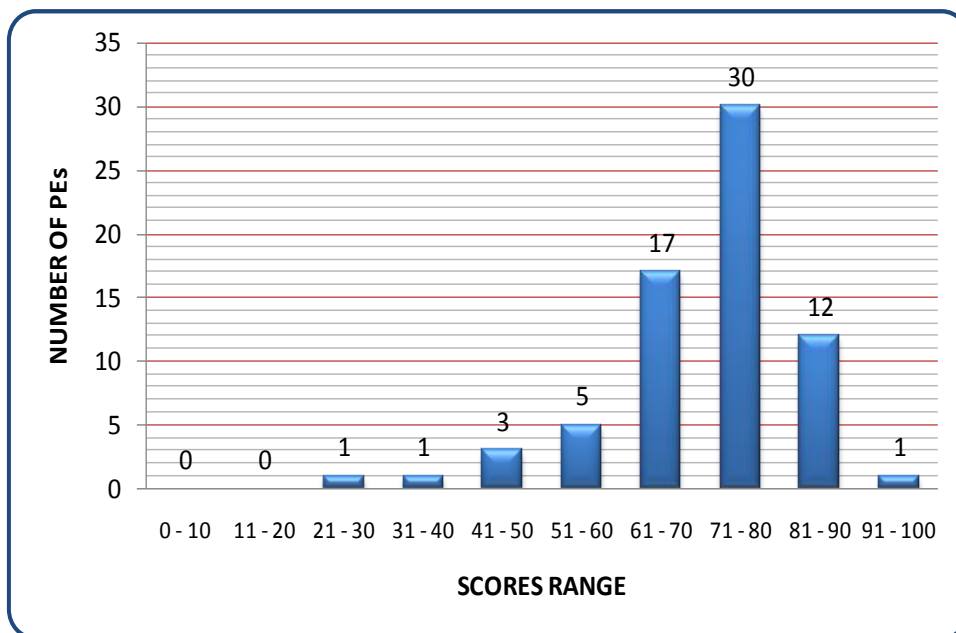


Figure 5-21: Distribution of compliance levels for audited PEs.

The average compliance level for MDAs and LGAs increased from 69 and 67 percent to 75 and 70 percent, respectively compared to last year's results. On the other hand, the level of compliance for PAs decreased from 71 to 70 percent over last year's score. The compliance level in terms of category of PEs is indicated by **Figure 5.22**.

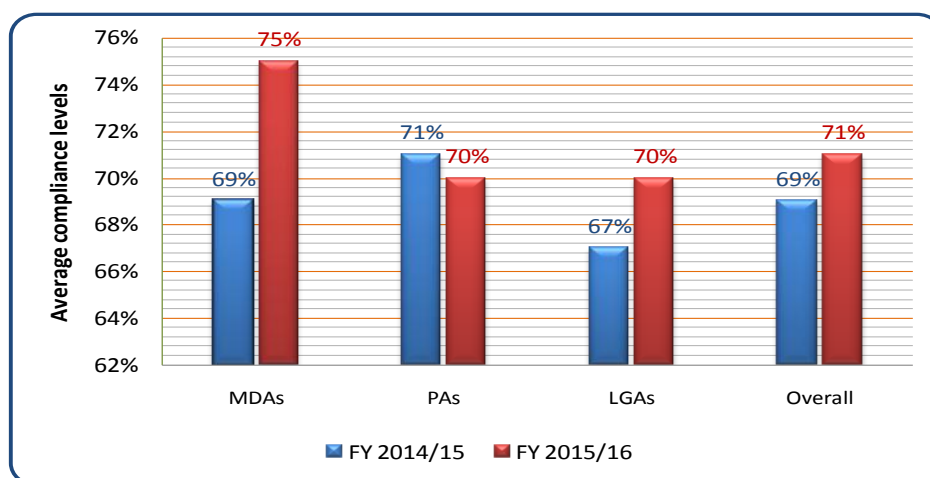


Figure 5-22: Compliance levels in terms of category of PEs

Analysis shows that both MDAs, LGAs and PAs performed satisfactorily in the indicator on institutional set up and performance at 80, 78 and 80 percent, respectively. On the indicator on the appropriateness of APP preparation and implementation, MDAs performed satisfactorily at 78 percent while LGAs and PAs performed fairly at 75 and 70 percent. On the indicator on tender process PAs performed fairly while MDAs and LGAs performed satisfactorily. MDAs, LGAs and PAs performed fairly on the indicator on appropriateness of contract management and management of procurement records. Analysis shows that MDAs, LGAs and PAs performed poorly on the indicator on implementation of systems developed by PPRA where MDAs scored 52 percent, PAs scored 35 percent and LGAs scored 32 percent. Performance of MDAs, LGAs and PAs in each indicator is shown by **Figure 5-23**.

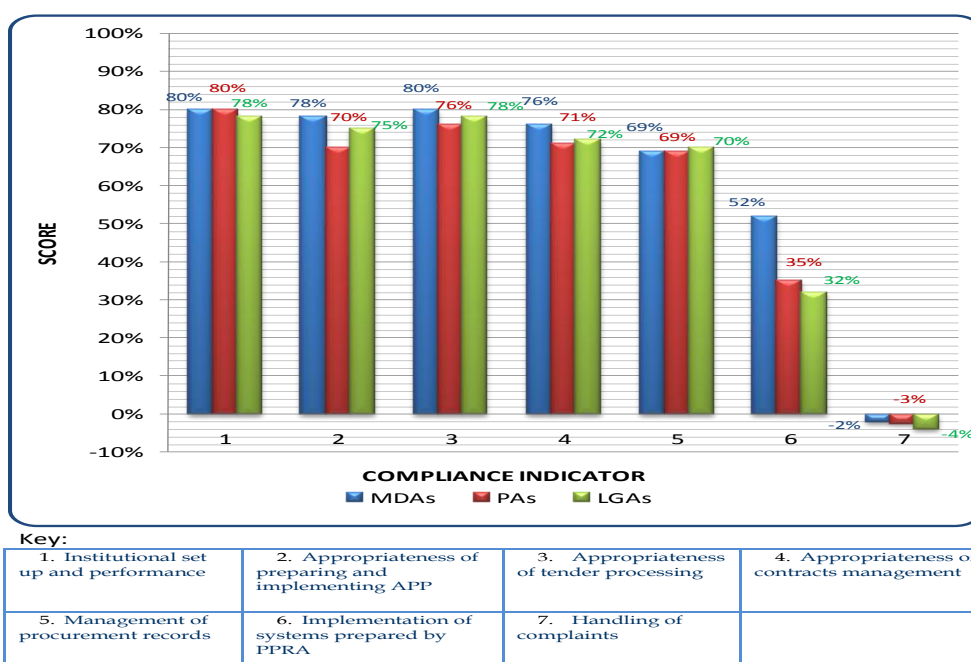
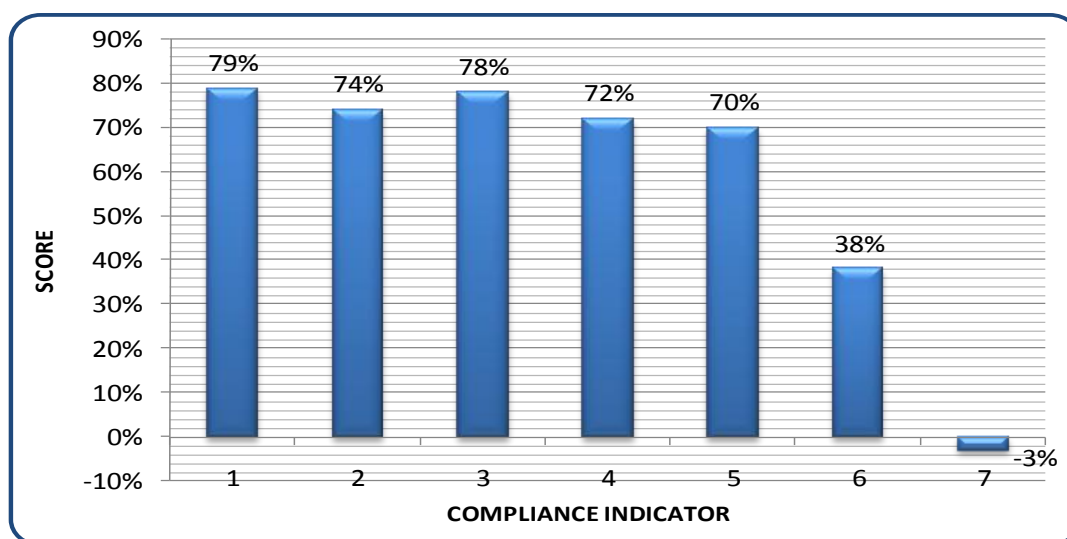


Figure 5-23 Performance of MDAs, LGAs and PAs for each indicator

In order to monitor performance of PEs, PPRA established seven compliance indicators to facilitate procurement audits. Depending on the audit results, the Authority may institute some interventions including capacity building, recommendations on disciplinary measures or ways to address observed weaknesses. The compliance indicators have been grouped into seven main performance areas comprising a total of 100 sub indicators.

The average compliance levels for the seven performance indicators is as indicated by Figure 5-24.



Key:

1. Institutional set up and performance	2. Appropriateness of preparing and implementing APP	3. Appropriateness of tender processing	4. Appropriateness of contracts management
5. Management of procurement records	6. Implementation of systems prepared by PPRA	7. Handling of complaints	

Figure 5-24: Compliance level based on indicators

Analysis shows that PEs reached the performance target of 78 percent set by PPRA for this year in only two areas, namely institutional setup and performance and appropriateness of tender processing. However, the performance was below the targeted level of compliance on contracts management, preparation and implementation of procurement plans, management of procurement records and implementation of systems prepared by PPRA. The assessment of the compliance indicators for all audited PEs is shown in **Annex 5-3**.

C. Performance for individual indicator

This subsection highlights performance of PEs in respect of each individual indicator and sub indicator.

i) Institutional setup and performance

Analysis of the audit results on institutional setup indicated satisfactory level of compliance on establishment of tender boards, which stood at 95 percent, establishment of PMU sub-vote and allocation of funds which stood at 79 percent, existence of internal audit unit stood at 95 percent and establishment of PMU at 83 percent. However, the compliance was fair on notifying PPRA about TB establishment at 77 percent.

Poor performance was observed on sub-indicator on PPA and PPR training for TB members which stood at 52 percent and training to IAU staff at 46 percent. This shows that TBs and Internal Audit Units (IAUs) performed badly on PPA and PPR. The scores based on knowledge on PPA and PPR are shown by **Figure 5-25**.

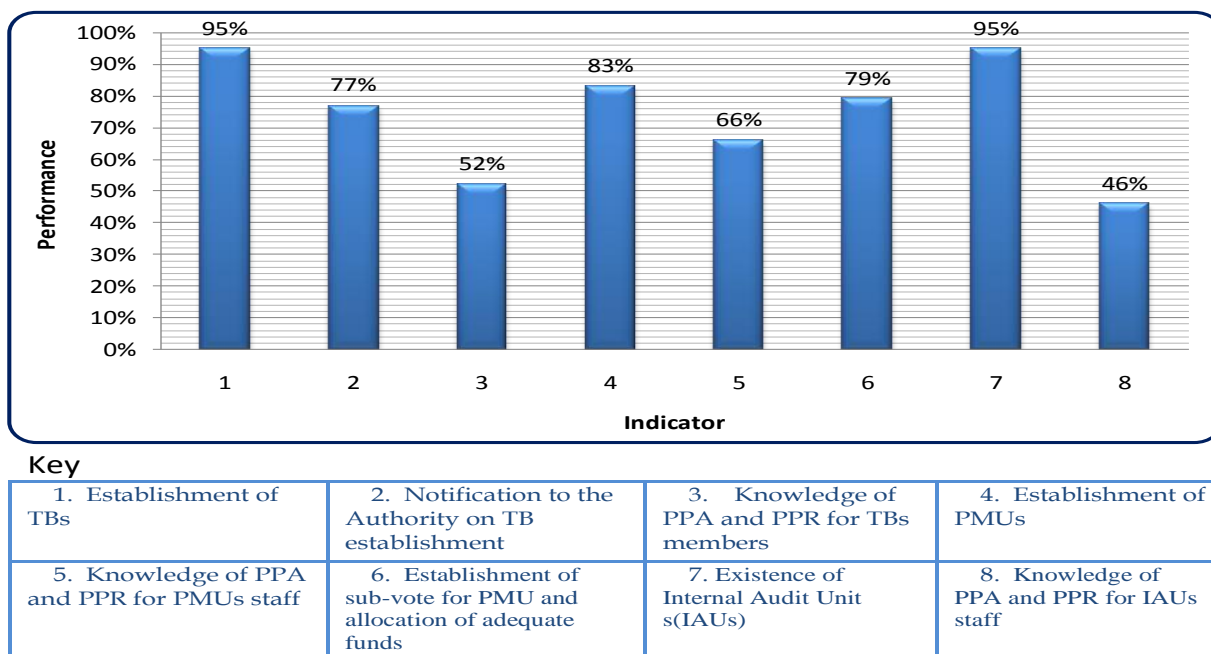


Figure 5-25: Compliance level under institutional setup

On the compliance of organs with their stipulated powers and responsibilities, the assessment indicated that budgetary approving authority (BAA), AOs, and UD performed their obligations satisfactorily as stipulated in PPA hence they scored above the target. However, PMUs' performance was fairly with a score of 75 percent. Compliance of organs with stipulated powers and responsibilities are indicated by **Figure 5-26**.

Notable weaknesses under institutional setup and performance are highlighted in **Annex 5-4 (A)**.

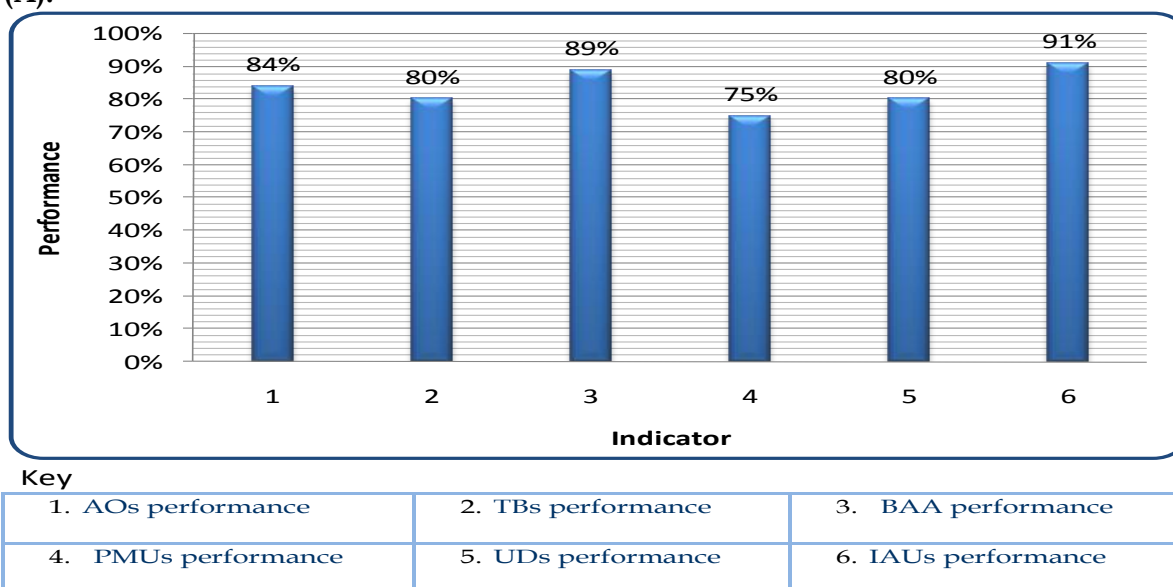


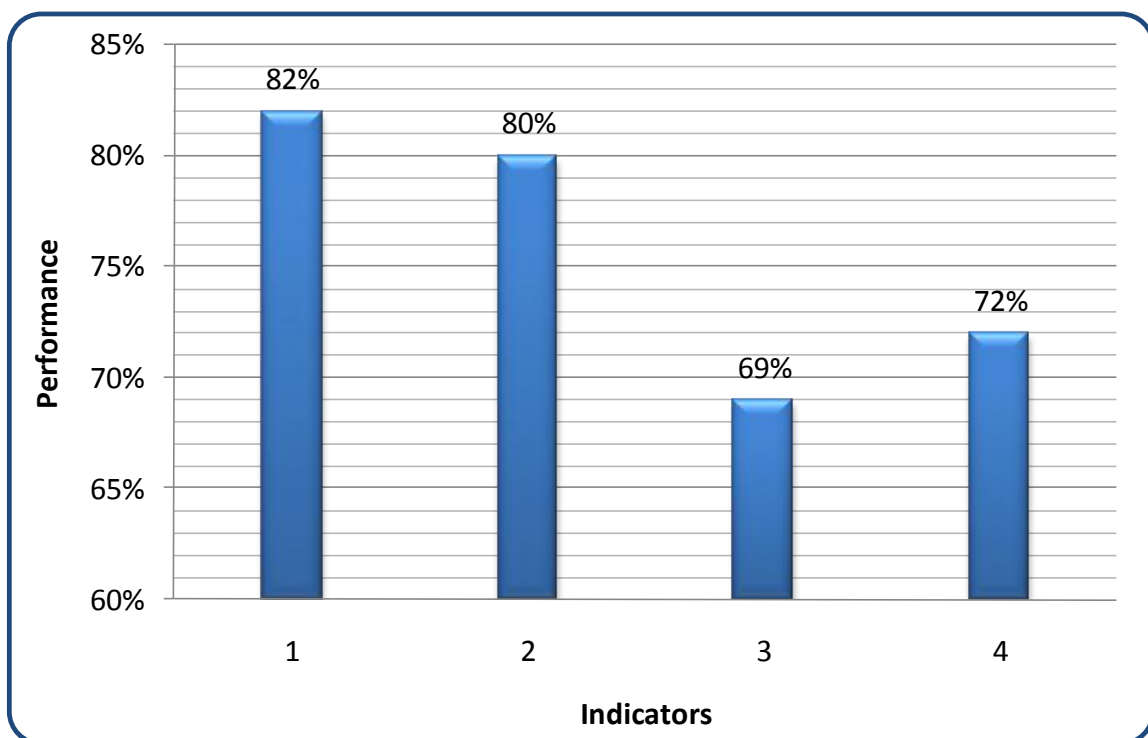
Figure 5-26: Compliance of organs with stipulated powers and responsibilities

ii) Appropriate preparation and efficiency in implementing APP

Analysis on preparation of APPs indicated a fair level of compliance scoring 74 percent signifying that majority of the audited PEs had prepared their APPs fairly well by using appropriate templates. They had also complied with guidelines for tender numbering, allocating proper tender processing times and aggregating properly requirements from UDs.

However, weaknesses were noted on publishing of GPNs in TPJ and PPRA website, which scored 69 percent and efficiency in implementation of APP which scored 72 percent. The compliance level for the sub-indicators under preparation and implementation of APP is indicated in the **Figure 5-27**.

Notable weaknesses observed under procurement planning are highlighted in **Annex 5-4(B)**.



Key

1. Properly prepared APP	2. TBs APP approved by relevant authorities
3. GPN advertised to the public	4. APP implemented efficiently

Figure 5-27: Compliance level under procurement planning and implementation

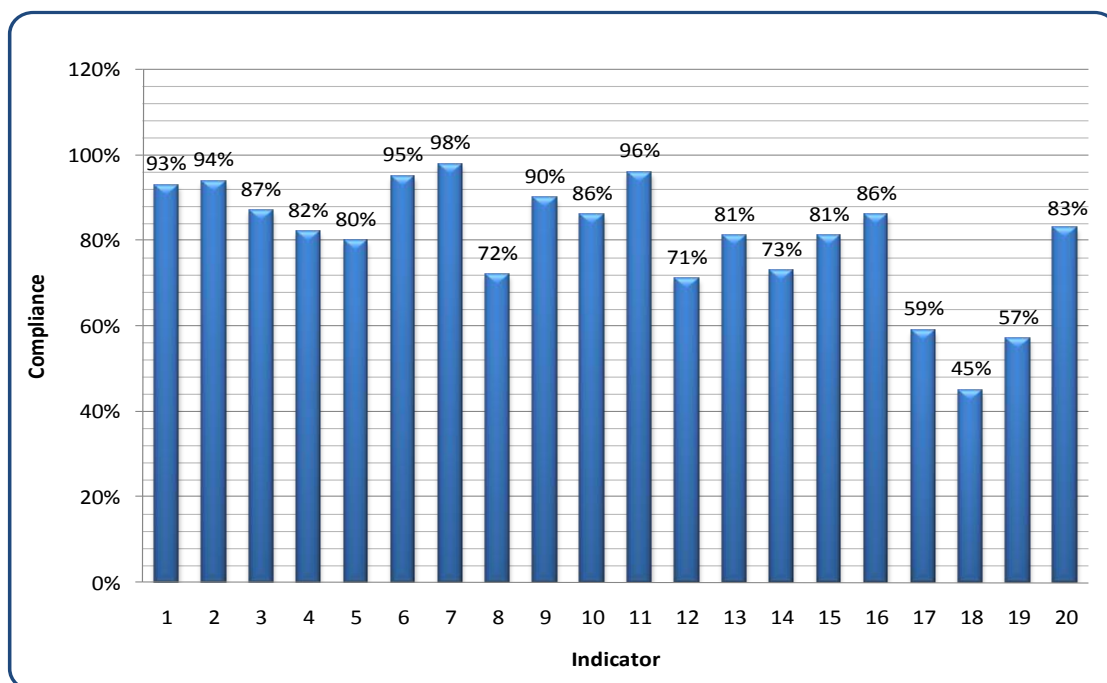
iii) Appropriateness of tender processing

The average level of compliance on the procurement process for the 70 audited PEs was 78 percent which implies satisfactory performance.

The analysis shows that all sub indicators performed fairly and satisfactory except that poor performance was on publication of procurement awards on the tender portal and TPJ,

notification of unsuccessful bidders and use of procedural forms. Compliance level under tender processing is shown on **Figure 5-28**.

Notable weaknesses observed during tender processing are highlighted in **Annex 5-4(C)**.



Key

1. Approval to start procurement process granted	2. Tender documents prepared properly	3. The use of appropriate methods of procurement	4. Approval of advert and tender documents granted
5. Approval of shortlist of bidders granted	6. Public advertisement of bid opportunities	7. Provided adequate time for preparation of bids	8. Submission of tender adverts to PPRA
9. Proper receiving and opening of tenders	10. Proper evaluation of tenders	11. Approval of awards granted by TB	12. Contracts negotiations done properly
13. Minutes of contracts negotiations approved by TB	14. Notice of intention to award issued as appropriate	15. Proper communication of contracts awards	16. Contracts awarded within tender validity period
17. Publication of awards in the TPJ & tender portal	18. Notification of unsuccessful bidders	19. Using procedural forms issued by PPRA	20. Seeking PPRA's approval before rejecting tenders

Figure 5-28: Compliance level under tender processing

iv) Appropriateness of contract management

The audit results indicated a compliance level of 72 percent on contract management signifying fair performance. The audits revealed that most of the sub-indicators under this indicator performed fairly but below the targeted level.

The audit showed that PEs performed satisfactorily in one sub-indicator which is completeness of contract documents, TB approval and Attorney General (AG) vetting; and four sub-indicators showed fair performance.

The following were scores observed in different areas of the sub indicators: availability of quality assurance plans which stood at 64 percent, adherence to quality assurance plans at 62 percent, availability and quality of implementation reports at 66 percent.

However, under this indicator one sub indicator was observed to perform poorly below 60 percent namely; preparation of progress reports at 56 percent.

The performance assessment of the sub indicators under contracts management is shown in **Figure 5-29** while notable weaknesses are highlighted in **Annex 5-4(D)**.

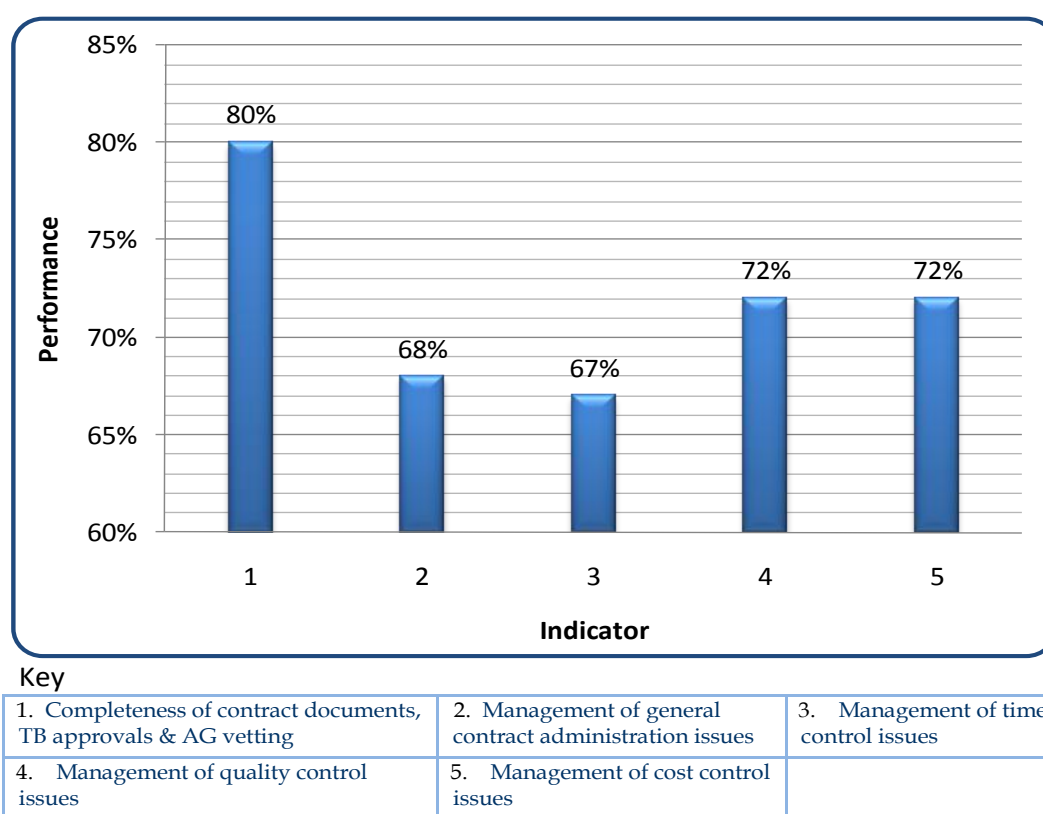


Figure 5-29: Compliance levels under contract management

v) Management of procurement records

This indicator involved assessment of completeness and arrangement of records as well as adequacy of storage facilities.

The overall average compliance for the indicator was 70 percent, below the target of 78 percent. The observed weaknesses under this indicator affected the efficiency of the audit exercise.

The audit revealed that 20 percent of PMUs in the audited PEs had inadequate storage facilities while 13 percent had inadequate space for keeping procurement records. This resulted into 37 percent of the reviewed tender records being scattered in various departments.

Weaknesses were also observed in the sub-indicator on arrangement of procurement records where the audited entities scored 56 percent, which was poor performance. The performance assessment of the sub-indicators under records management is shown in **Figure 5-29**. Notable weaknesses observed in management of procurement records are highlighted in **Annex 5-4(E)**.

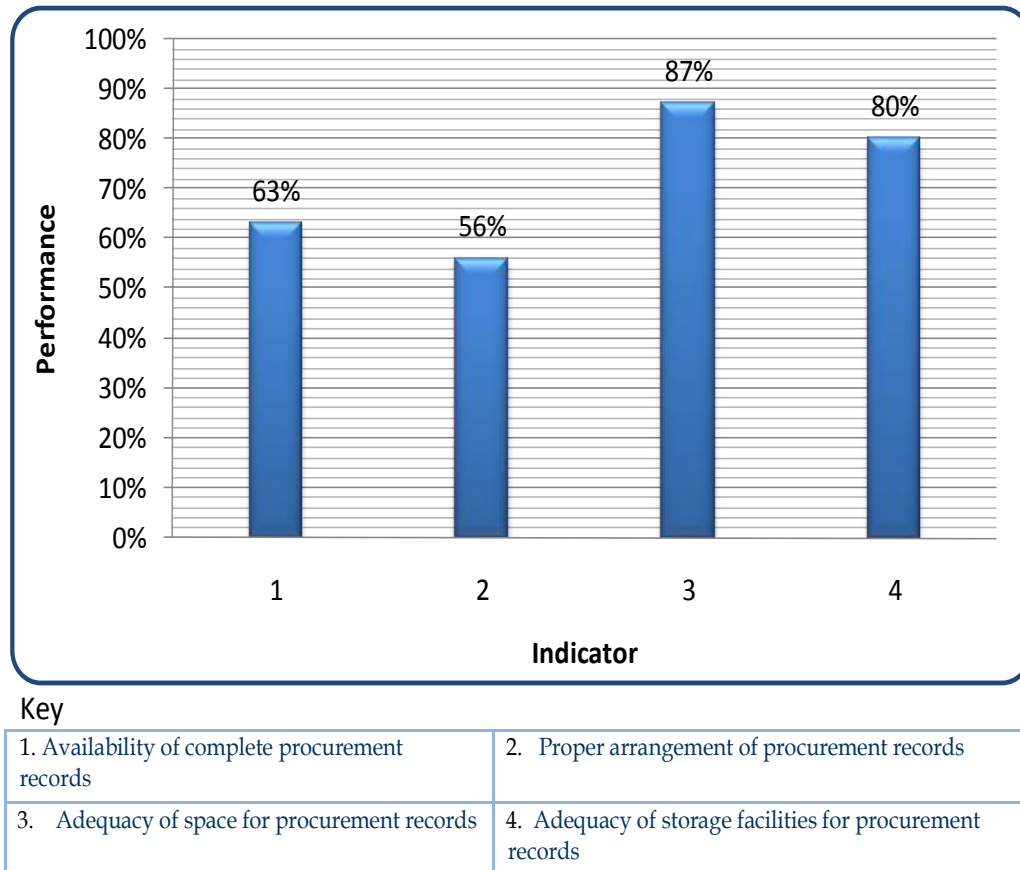


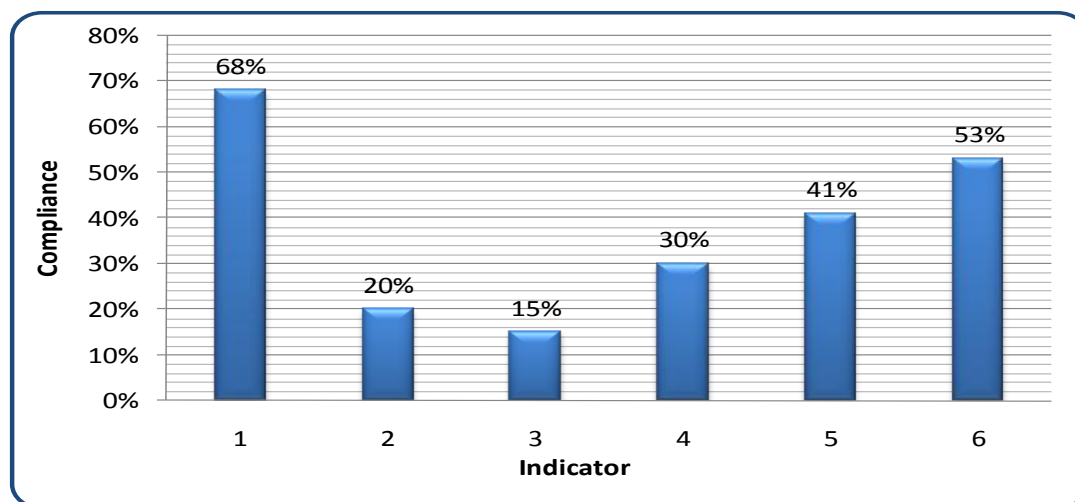
Figure 5-20: Compliance levels under records management

vi) Use of systems developed by PPRA

For this indicator, the audit assessed whether PEs complied with the requirement for using systems developed by PPRA namely PMIS and CMS.

Analysis of the audit results indicated an overall compliance of 38 percent which was poor meaning that majority of the audited PEs did not use the systems.

The audited PEs performed fairly at 68 percent on the sub indicator for submission of APP through the system, while the remaining performed poorly as shown in **Figure 5-30**. Notable weaknesses observed in the implementation of systems developed by PPRA are highlighted in **Annex 5-4(F)**.



Key

1. Submission of planned procurements	2. Submission of tender process reports	3. Submission of contract completion reports
4. Submission of monthly procurement reports	5. Submission of quarterly procurement reports	6. Submission of annual procurement reports

Figure 5-31: Compliance levels for use of systems developed by PPRA

vii) Handling of complaints

PEs were also assessed whether they had handled bidders complaints in accordance with PPA and PPR. Depending on the number of mishandled cases, PEs were penalized to the maximum of 10 points. Analysis of the results indicated that out of the 70 PEs only five PEs did not handle the complaints properly.

D. PEs with poor performance

The audit results revealed that 10 out of 70 PEs or 14.3 percent had poor performance having scored below 60 percent. This shows that these PEs did not comply with some of the provisions of PPA and PPR. PEs which performed poorly with their scores are shown in **Table 5-5**

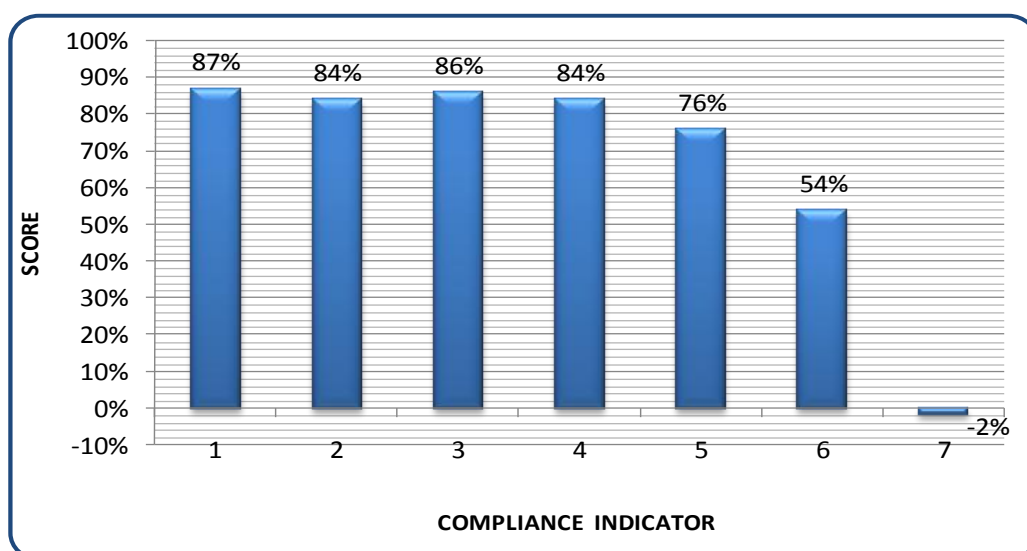
Table 5-5: PEs with poor performance

S/N	PE	Institutional set up and performance	Appropriateness of preparing and implementing APP	Appropriateness of tender processing	Appropriateness of contract management	Management of procurement records	Implementation of systems prepared by PPRA	Handling of complaints	Total scores
1	NIP	6.50	5.50	11.45	17.50	10.00	2.00	0.00	52.95
2	DART	6.25	6.20	10.45	13.50	5.00	5.00	0.00	46.40
3	TCRA	8.32	8.70	13.45	8.65	7.00	5.00	0.00	51.12
4	National Museum of Tanzania	5.95	0.00	13.90	9.90	4.00	0.00	0.00	33.75
5	Dar es Salaam City	7.18	6.50	9.00	14.00	5.00	5.00	0.00	46.68

S/N	PE	Institutional set up and performance	Appropriateness of preparing and implementing APP	Appropriateness of tender processing	Appropriateness of contract management	Management of procurement records	Implementation of systems prepared by PPRA	Handling of complaints	Total scores
	Council								
6	Mwanza City Council	7.03	8.00	14.61	27.53	5.50	0.00	-5.00	57.67
7	TRL	4.71	0.00	6.50	15.00	3.40	0.00	0.00	29.61
8	MOI	8.55	0.00	16.26	26.22	6.80	1.00	0.00	58.83
9	Buwasa	3.48	5.90	9.24	18.90	5.00	2.00	0.00	44.52
10	Musoma MC	5.57	6	16.95	17.5	7.5	4.9	0.00	58.42

E. Compliance for PEs with contract volumes of TZS 20 billion and above

The analysis made on the audit report for the financial year 2015/2016 revealed that PEs with procurement volume of 20 billion and above had a satisfactory compliance level of 81 percent, which was above the target of 78 percent set by the Authority in the financial year 2015/2016. The performance of PEs with procurement volume of 20 billion and above is shown by **Figure 5-31**.



Key:

1. Institutional set up and performance	2. Appropriateness of preparing and implementing APP	3. Appropriateness of tender processing	4. Appropriateness of contracts management
5. Management of procurement records	6. Implementation of systems prepared by PPRA	7. Handling of complaints	

Figure 5-32: PEs with contract volumes of TZS 20 billion and above

F. Contracts for revenue collection in LGAs

15 contracts for revenue collection were audited in two LGAs. The audit revealed weaknesses in managing the contracts resulting into under collection. Out of the expected **TZS 905.92 million** only **TZS 758.93 million** or **83 percent** was remitted to the respective councils.

It was observed that although **TZS 146.99 million** was not remitted by the contracted collectors, the councils did not take measures stipulated in the contracts, including invocation of clauses on performance securities, imposing interests on delayed remittances, and timely termination of contracts. During FY 2015/16, most of the audited LGAs collected revenue themselves following a government directive not to outsource the service. Details of remittances are shown in **Table 5-6**.

Table 5-6: Revenue remittances

S/N	LGA	Contracts	Expected remittances *	Actual remittances *	Deficit *	Deficit in %
1	Tabora DC	10	113.06	59.38	53.68	47.5
2	Ilala MC	5	792.86	699.55	93.31	12
	Total	15	905.92	758.93	146.99	17

** in TZS million*

5.2.6 Value for money audit findings

PEs are required to ensure that procurement processes and contracts are performed in accordance with the requirements of PPA and PPR. The Authority is mandated by PPA to conduct procurement audits during tender preparatory stage; contract audits in the course of execution of an awarded tender and performance audits after completion of the contract.

The audit aimed at determining whether procurement processes were implemented in accordance with the requirements of PPA, whether contracts were implemented as required and whether they met VFM objective.

In FY 2015/16, VFM audits were carried out to 36 PEs. The audits covered construction projects, goods, consultancy services and IT projects. Entities selected for this exercise were among the 70 PEs which had been subjected to compliance audits during the same year and they included 15 MDAs, 25 LGAs and 30 PAs.

A. VFM assessment tool

The Authority conducted VFM audits by using an assessment tool that comprises five indicators and their weights as detailed in **Table 5.7**. Details of the assessment tools for VFM audits are indicated in **Annex 5.5**.

Table 5-7: VFM audit criteria

S/N	Indicator	Purpose	Weight (%)
1.	Planning, designing and tender documentation	To assess procurement planning, project feasibility and adequacy of design and specifications for purposes of tendering and project execution	20
2.	Procurement processing	To assess compliance with PPA and PPR	10
3.	Works supervision and contract management	To assess the adequacy of project monitoring and control, as well as compliance with contract conditions and specifications	20
4.	Quality and quantity of executed works	To assess the quality, quantity and workmanship on-site and their compliance with technical specifications	40
5.	Project completion and closure	To assess project completeness and handing over	10

B. VFM audit opinion

Scores attained in VFM audits were aggregated into three groups as indicated in **Table 5.8**.

Table 5-8: VFM audit opinion

Aggregated score in %	Assessment	Opinion
75 ≤ 100	Satisfactory	<ul style="list-style-type: none"> ✓ There is sufficient assurance that project objectives are likely to be achieved (or have been achieved) and VFM is likely to be realized (or has been realized) ✓ Although the project is/ was exposed to some risks, they are considered to be manageable (they could have been managed) ✓ Risk management action is/was effective although improvement is/ was possible ✓ Management action is/was required to address the weaknesses observed
50 < 75	Fair/ Satisfactory with some significant reservations	<ul style="list-style-type: none"> ✓ Although most of the project objectives are likely to be achieved there are significant weaknesses that need to be addressed for the project to realize VFM (or important improvement could have been made to enhance VFM) ✓ Risk management plan is/ was not sufficiently effective ✓ Management action is/was required to address the significant number of weaknesses observed
0 < 50	Unsatisfactory	<ul style="list-style-type: none"> ✓ Most of the project objectives are unlikely to be achieved (or have not been achieved) hence VFM is unlikely to be achieved (or has not been realized) ✓ Key risks were / are not being managed effectively or were/ are not being managed at all ✓ Urgent and significant management action is /was required to address the observed weaknesses to minimize the effects

C. VFM audit scope

During the FY 2015/16, the Authority conducted VFM audits on 124 construction projects worth TZS 695.40 billion, 27 goods contracts worth TZS 16.04 billion, 29 consultancy contracts worth TZS 69.24 billion and six water supply projects worth TZS 1.73 billion. Categories of audited contracts are summarized in **Table 5.9**.

Table 5-9: Categories of audited contracts

S/N	Contract category		Number of projects	Value TZS (in million)	Percentage	
					Number	Value
1	Works	Building	50	345,771.46	26.9	44.2
		Road	69	343,538.08	37.1	43.9
		Civil	5	6,093.27	2.7	0.8
		Water	6	1,729.18	3.2	0.2
2	Goods	Goods	25	14,523.47	13.4	1.9
		Supply and installation	2	1,518.48	1.1	0.2
3	Consultancy	Consultancy	29	69,241.43	15.6	8.8
Total			186	782,415.37	100.0	100.0

Out of 186 audited contracts, 118 or 63.5 percent, worth TZS 55.34 billion, were in LGAs while 33 or 17.7 percent, worth TZS 401.45 billion, were in MDAs whereas 35 or 18.8 percent, worth TZS 325.62 billion, were parastatals.

D. VFM audit findings

Out of 186 audited projects, 139 or 74.7 percent, worth TZS 685.24 billion had satisfactory performance which implies that the intended projects objectives had been achieved or were likely to be achieved and VFM had been realized or was likely to be realized. After completion of VFM audits, PEs were directed by PPRA to address weaknesses observed.

Thirty two projects or 17.2 percent, worth TZS 17.2 billion were assessed to have fair performance. Significant weaknesses were observed and if not properly addressed, the intended project objectives are unlikely to be obtained and VFM is unlikely to be obtained. PEs were required to address the weaknesses observed.

Fifteen projects out of 186 audited projects or 8.1 percent, worth TZS 10.72 billion had unsatisfactory or poor performance suggesting that most of the project objectives were unlikely to be achieved and VFM was unlikely to be achieved or had not been achieved. In this category, urgent and significant management action was required to address the observed weaknesses.

Projects with poor performance included three for roads or 4.3 percent of all road projects, worth TZS 373.59 million; six for building works or 12 percent of all building projects, worth TZS 6.42 billion; and two for goods or 7.4 percent of all goods contracts, worth TZS 326.69 million. Other projects with poor performance were three for consultancy or 10.3 percent of all consultancy services, TZS 3.35 billion and one for civil works or 20 percent, worth TZS 254.76 million. The list of audited projects with poor or unsatisfactory performance is indicated in **Table 5-10**:

Table 5-10: Projects with poor performance

S/N	PE	Project	Contract value (TZS in million)	Overall score in %
1	Ministry of Water and Irrigation	Contract No. ME-011/2015-2016/C/12 for Provision of Consultancy Services for Supervision of Rehabilitation/ Construction Works of New Office Facilities and Associated External Works for Zone-one (Ruvuma, Lake Nyasa and Lake Rukwa) Basin Water Laboratories	461.36	32.00
		Contract No. ME-011/2014-2015/W/05 for Construction of Sub Office for Lake Nyasa Basin Water Board Njombe Town and Rehabilitation and Extension of Sub-offices and Water Laboratory Building at Songea Town	3,230.64	47.20
		Contract No. ME-011/2015-2016/W/04 for Rehabilitation and Construction of Headquarters Office for Ruvuma and Southern Coast River Basin Water Board and Water Laboratory Building at Mtwara Town and Sub-Basin Water Office at Lindi Town	2,798.73	47.20
2	Dodoma Municipal Council	Contract No. LGA/020/2015/2016/ W/Q/01 for Renovation of staff house at Mkonze Health Centre	17.65	19.40
3	TCRA	Contract No.: AE/020/2013.14/C/01 for Consultancy Services for Architectural Design and Supervision of Construction of Building in Dodoma	1,255.29	21.60
		Contract No.: AE/020/2015-16/G/24 for Supply of Laptops	146.32	38.90

S/N	PE	Project	Contract value (TZS in million)	Overall score in %
		Contract No.: AE/020/2015-16/G/48 for Development of Website Set Up of LAN for Facilitation Access to ICT Designated Groups	180.36	32.20
4	Dar es Salaam City Council	Contract No.: AE/018/2015/2016/W/03 for Spot Improvement of 2.5km Inner Rod at Pugu Kinyamwezi Dumpsite	198.91	47.30
		Contract No.: AE/018/2015/2016/W/01 for Construction of New Block Work Dust Bin, Concrete Channel and Rehabilitation of Drainage System at Ubungo Bus Terminal	49.31	40.70
		Contract No.: AE/018/2015/2016/W/5 for Construction of 900m fence wall at Pugu Kinyamwezi Dumpsite – Phase II	296.72	44.70
		Contract No. LGA/018/2013/14/W/09 for Proposed Composing Cells and Leachete Management System to be built at Pugu Kinyamwezi Dumpsite	254.76	33.60
		Construction of Earth road for Kimbiji and Mwasonga Plots	149.00	2.80
5	MOI	Consultancy Services Contract (Vertical Extension to MOI Offices & Hospital Block - Phase III)	1,631.47	43.10
6	Kigoma District Council	Contract No.: LGA/043/2014/2015/HQ/W/7 for Completion of Matendo Dispensary (OPD)	27.10	49.70
7	Sikonge District Council	Contract No.LGA/121/2015-2016/W/02/L/03 for Road Maintenance works along Kiloleni - Molelimani – Mapambano; Tutuo - Mitowo - Mole (19km)	25.68	48.50

In order to assess performance of projects, PPRAs used five VFM indicators. The overall results for each indicator appears in **Table 5-11**.

Table 5-11: VFM overall results for individual indicators

S/N	Indicator	Overall score (%)	Performance
1.	Planning, designing and tender documentation	82.8	Satisfactory
2.	Procurement processing	81.4	Satisfactory
3.	Works supervision and contract administration	71.1	Fair
4.	Quality and quantity of executed works	82.4	Satisfactory
5.	Project completion and closure	72.2	Fair

The overall performance for all audited projects was found to be 79.2 percent, signifying satisfactory performance. The overall performance of audited projects is indicated in **Annex 5-6**.

Assessment of VFM audit results in terms of performance of entities indicated that eight PEs or 22.2 percent had fair performance while 26 or 72.2 percent had satisfactory performance. However, two or 5.6 percent out of 36 audited PEs had poor performance. The PEs were Dar es Salaam City Council and TCRA.

5.2.7 Performance for VFM individual indicator

This subsection highlights performance of PEs in respect of each individual indicator.

a) Planning, designing and tender documentation

The overall score for planning, designing, and tender documentation was 82.8 percent signifying satisfactory performance for audited projects. Under this aspect, MDAs performed satisfactorily at 81.4 percent, while LGAs and PAs performed satisfactorily at 82.7 and 84.5 percent respectively. Seven projects or 3.8 percent of all audited projects had unsatisfactory performance. The overall VFM audit score on planning, design, and tender documentation for MDAs, PAs and LGAs is shown by **Figure 5.32**.

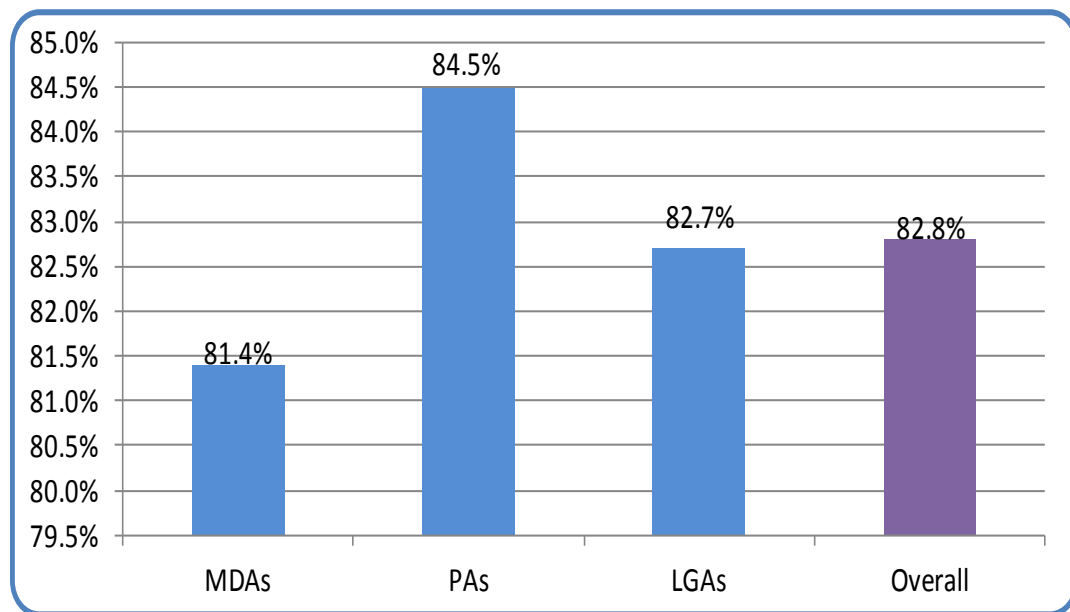


Figure 5-33: Overall VFM audit score for planning, designing and tender documentation

The major observed weaknesses under this indicator were:

- i) Appointment of supervising consultants in works projects was done after commencement of project execution;
- ii) Inadequate and incomplete/ incorrect designs;
- iii) Analysis of feasibility was not based on appropriate road maintenance software;
- iv) Over estimation of bills of quantities hence overpayments;
- v) Lack of engineer's cost estimates, structural designs, project designs and drawings, project specifications, quality assurance plans; and
- vi) Incomplete drawings for some projects.

Major weaknesses under the indicator are detailed in **Annex 5.7(A)**.

b) Procurement processing

The overall score for procurement process was assessed at 81.4 percent signifying that the projects were satisfactorily performed. In this indicator, MDAs, LGAs, and PAs performed satisfactorily at 83.2, 80.9 and 81.2 percent, respectively. Six projects or 3.2 percent of all audited projects had unsatisfactory performance. The overall VFM audit score on procurement processing is shown by **Figure 5.33**.

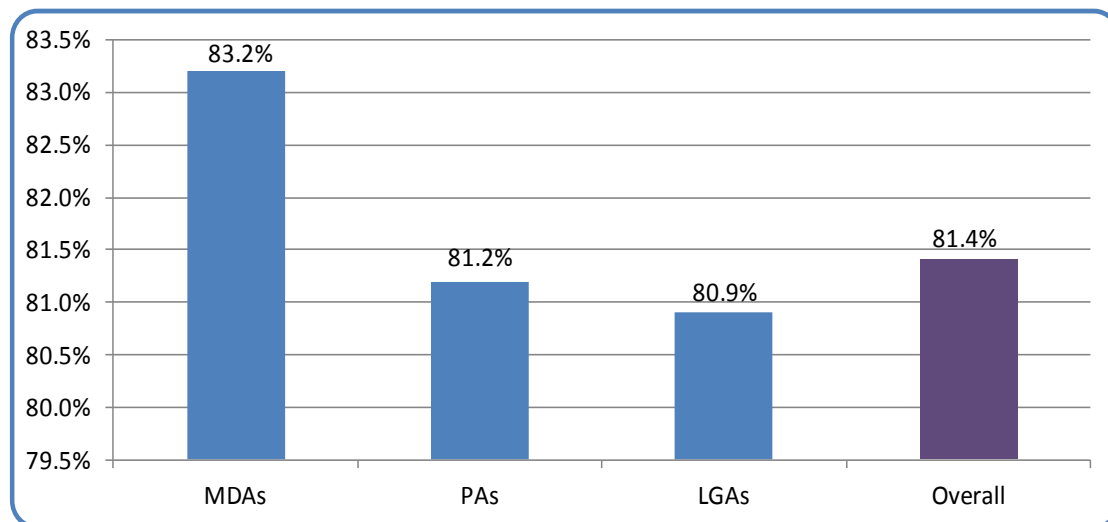


Figure 5-34: Overall VFM audit score on procurement processing

Major observed weaknesses on procurement processing included:

- i) Delays in signing contracts;
- ii) Failure to notify unsuccessful bidders on the tender results;
- iii) Notice of intention to award the contract was not issued;
- iv) Award of tenders or signing of contracts beyond bid validity period;
- v) Percentage of liquidated damages specified in the contracts were not in compliance with PPR;
- vi) Non-submission of contract awards information to PPRA for publication in TPJ and website;
- vii) Contract variations were not approved by tender board;
- viii) Tender evaluation reports were incomplete or of poor quality; and
- ix) Lack of evidence of vetting of contracts by AG.

Major weaknesses under the indicator are detailed in **Annex 5.7(B)**.

c) Works supervision and contract management

The overall score for works supervision and contract management was assessed at 71.1 percent signifying that the projects were fairly performed but with significant weaknesses that if not properly addressed, especially for ongoing projects, VFM is unlikely to be realized. In this aspect, MDAs LGAs and PAs performed fairly at 65.5, 71.4 and 76.2 percent, respectively. 25 projects or 13.4 percent of all audited projects had unsatisfactory performance. The overall VFM audit score on works supervision and contract management is shown by **Figure 5-34**.

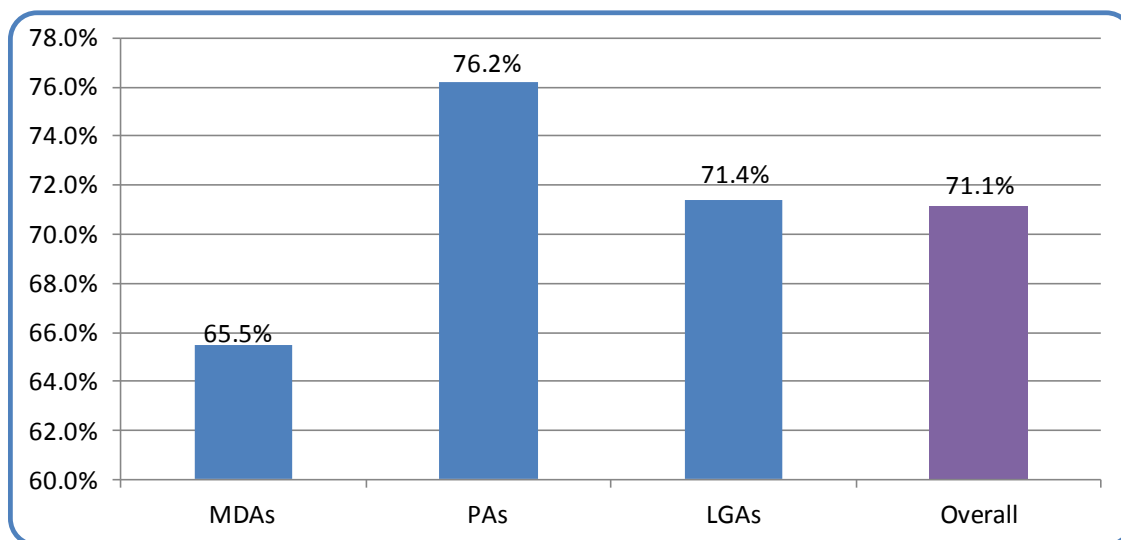


Figure 5-35: Overall VFM audit score on works supervision and contract administration

During works supervision and contract management stage notable weaknesses observed included:

- i) Contractors, suppliers and consultants did not take or maintain insurance against risks contrary to contractual requirements;
- ii) Performance security and insurance covers stated in contracts were not submitted to PEs;
- iii) Failure by PEs to appoint project managers;
- iv) Delays in paying contractors, suppliers and consultants;
- v) Delays in commencement of works after site possession;
- vi) Non-preparation of quality assurance plans for projects;
- vii) Lack of evidence for site meetings;
- viii) Lack of contractors' schedule of work;
- ix) Poor supervision of projects; and
- x) Payment for non existing or shoddy works.

Major weaknesses under the indicator are detailed in **Annex 5.7(C)**.

d) Quality and quantity of executed works and supplied goods

The overall score on quality and quantity of executed works had satisfactory performance at 82.4 percent. MDAs, PAs and LGAs performed satisfactorily at 82.5, 88.2 and 80.8 percent, respectively. Out of 186 projects, nine or 4.8 percent of all audited projects had poor performance. The overall VFM audit score on quality and quantity of executed works and supplied goods is shown by **Figure 5-35**.

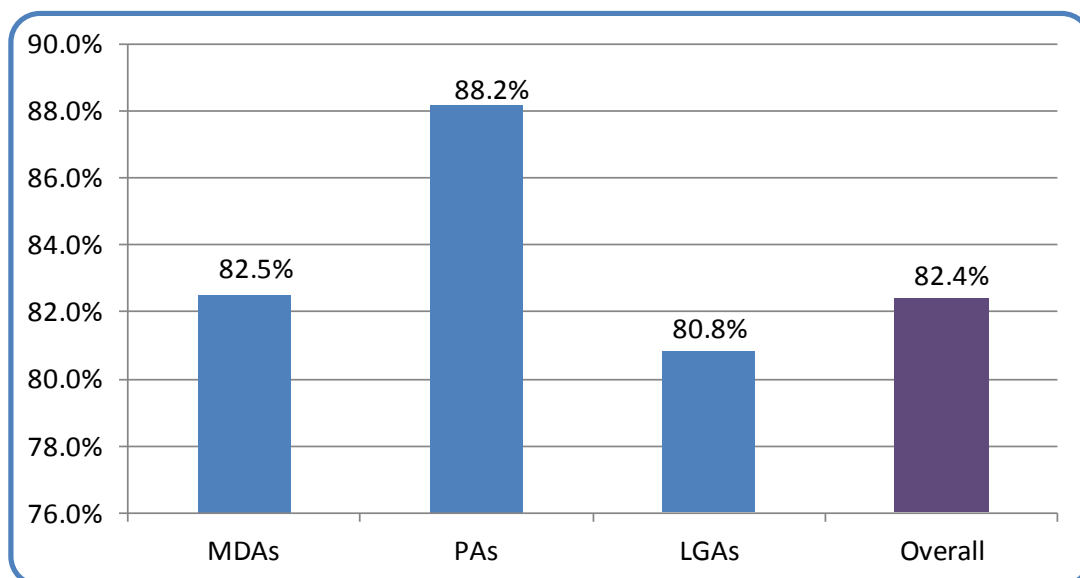


Figure 5-36: Overall VFM audit score on quality and quantity of works and supplied goods

Major weaknesses observed under this indicator included:

- i) Poor workmanship and supervision;
- ii) Non existence of quality assurance plans;
- iii) Lack of evidence of site meetings;
- iv) Lack of or incomplete project specifications;
- v) Payment for non-existing or shoddy works; and
- vi) Progress reports did not cover cross-cutting issues such as safety, environmental degradation and mitigation measures, dust controls, noise pollution and HIV/AIDS.

Major weaknesses under the indicator are detailed in **Annex 5.7(D)**.

e) **Project completion and closure**

The overall score on project completion and closure had fair performance at 72.2 percent. Both LGAs and PAs had fair performance at 70.7 and 70.7 percent, respectively while MDAs had satisfactory performance at 79 percent. Out of 186 projects, 11 or 5.9 percent had poor performance. The overall VFM audit score on project completion and closure is shown by **Figure 5-36**.

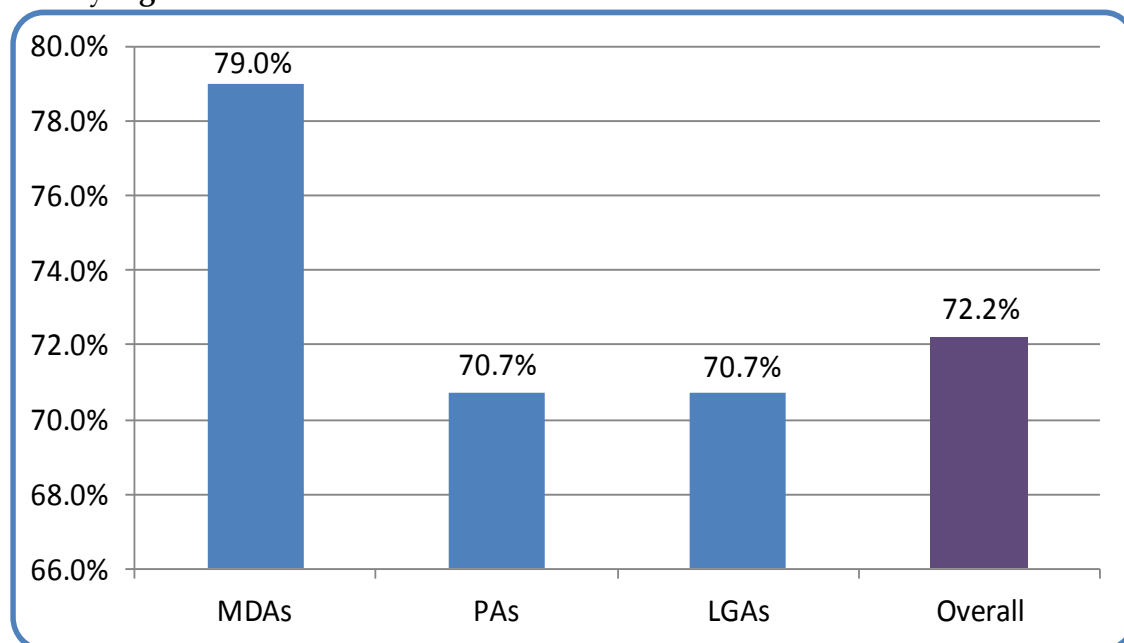


Figure 5-37: Overall VFM audit score on project completion and closure

Major observed weakness under the indicator on project completion and closure were:

- i) Lack of evidence of final inspection or site handover;
- ii) Non preparation of snag lists;
- iii) Missing as-built drawings; and
- iv) Non preparation of project completion reports.

Major weaknesses under the indicator are detailed in **Annex 5.7(E)**.

5.2.8 Dubious payments to contractors

During FY 2015/16, VFM audits carried out revealed dubious payment by four PEs in respect of projects worth TZS 33.43 billion where a total of TZS 1.35 billion or four percent was paid to contractors for non-existing and shoddy works. The audited PEs observed to have effected dubious payments are shown in **Table 5.12**.

Table 5-12 : Dubious payments to contractors

S/N	PE	Contract description	Contract value (TZS in million)	Dubious payments (TZS in million)
1	DSM City Council	Proposed Composing Cells and Leachate Management System to be built at Pugu Kinyamwezi Dumpsite - Contract No. LGA/018/2013/14/W/09	254.76	44.03
		Construction of New Block Work Dust Bin, Concrete Channel and Rehabilitation of Drainage System at Ubungo Bus Terminal - Contract No. AE/018/2015/2016/W/01	49.31	3.00

S/N	PE	Contract description	Contract value (TZS in million)	Dubious payments (TZS in million)
		Spot Improvement of 2.5km Inner Road at Pugu Kinyamwezi Dumpsite – Contract No. : AE/018/2015/2016/W/03	198.91	93.66
2	LAPF	Construction of Car Parking at Makumbusho Area in DSMP -Contract No. A095/HQ/2014/15/W/05	1,427.35	154.44
		Proposed Construction works of Msamvu Ultra Modern Bus Terminal- Contract No.PA095/HQ/2014/15/W/06	9,755.09	11.01
3	REA	Proposed partitioning of REA office at Mawasiliano Tower- Contract No. AE/008/2015-16/HQ/W/61	31.33	427.00
		Additional works and extension of time for Supply and installation of distribution of distribution substations (11/33kv) medium, LV lines , transformers and connections of customers in unelectrified rural areas of Handeni, Korogwe and Lushoto in Tanga Region - Contract No. AE/008/2013-14/HQ/G/15 lot 19	4,109.00	508.12
4	MOI	Hospital Block (Phase III)- Contract No. PA.008/2011/2012/W/09	17,600.31	530.57
Total			33,426.06	1,345.26

5.2.9 Assessment of corruption red-flags

In the course of carrying out compliance and VFM audits, level of corruption likelihood in various contracts was established. Entities which scored 20 percent and above on red-flags were assumed to have a likelihood of corruption.

However, it is important to note that a detected red-flag is not in itself an evidence of corruption although the higher the number of red flags the higher the likelihood that corruption has been involved.

The red flag checklist for sampled contracts under compliance audits revealed that six out of 64 PEs scored 20 percent or above in three phases namely; pre-bid, evaluation and award as well as contract management. **Table 5-13** presents PEs that had a high likelihood of corruption.

Table 5-13: PEs with high red flags

S/N	PE	Pre-bid phase (%)	Evaluation and award phase (%)	Contract management phase (%)	Average score (%)
1	National Museum of Tanzania	22.00	25.00	45.00	30.00
2	Dar es Salaam City Council	22.38	37.21	59.17	30.63
3	DART	21.32	25.59	29.57	25.91
4	TCRA	20.03	22.12	44.91	27.46
5	National Assembly	28.56	36.74	15.00	27.96
6	Ministry of Water and Irrigation	18.00	23.00	27.00	23.00
Average		22.04	28.20	36.70	27.49

Likewise, 20 projects from five PEs had red flags score of 20 percent or above giving an indication that there was a likelihood of corruption in the projects. Details of corruption red flags from projects that had high red flags are summarized in **Table 5-14**.

Table 5-14: Projects with high red flags

S/N	Name of PE	Contract Description	Pre-bid Phase (%)	Evaluation & Award Phase (%)	Contract Management & Audit Phase (%)	Average Score (%)
1	Dodoma Municipal Council	LGA/020/2015/2016/C/01 for Provision of Consultancy on Training Geographical Information System	50	47	50	49
		LGA/020/2015/2016/C/02 for conducting of Inventory and valuation of DMC's Asset	50	47	50	49
		LGA/020/2015/2016/W/Q/01 for Renovation of staff house at Mkonze Health Centre	40	16	73	43
2	Sikonge DC	LGA/068/12/W/2014/2015 for road maintenance works along Kiloleni-Molelimani Mapambano(19km); Tutuo-mitowo-mole(19km)	25	15.8	27.3	21.4
		LGA/068/12/W/2013/2014 for construction, completion and provision of school facilities at Pangale secondary school	7.7	7.7	33.3	20.5
3	National Museum of Tanzania	Natural History of Museum (Arusha)	10	35	54	33
		Village Museum (break Point)	30	17	41	29
		Museum and House of Culture (Epidor)	27	23	41	30
4	Ministry of water and Irrigation	ME-011/2015-2016 /17 for Provision of Consulting services for immediate priority enhancement of the MIS which also facilitate BRN financial monetary & WSDP auditing requirement(MIS Maintenance Support	29	43	33	37
		ME-011/2015-2016/C/02 for Provision of Consultancy Service for Design, preparation of tender documents & supervision of construction of new associated external works for Maji Central Store at Boko Dar es Salaam	44	42	33	41
		ME-011/2015-2016/C/13 for Provision of Consultancy Services to assess the Existing Private Sector Based Water Supply Facilities Supply Chain	14	33	17	24
		ME-011/2013-2014/C/17 for Technical Advisor Services of DAWASA	14	33	17	24
		ME-011/2014-15/C/17 for Consultancy Services for Design of Elevated Storage Tank (100M) at Msoga Village	40	44	20	39
		ME-011/2015-2016/C/06 for Provision Consultancy Service for Capacity Building for Rural Water Supply Department at Ministry of Water	14	33	14	23
		ME-011/2015-2016/W/06 Strengthening of Embankment Dam and Associates Civil Works at Habiya Village – Itilima DC	18	37	33	30
		ME-011/2015-2016/W/04 for Rehabilitation and construction of Headquarters office for Ruvuma and Southern Coast River Basin Water Board and Water Laboratory Building at Mtwara Town and Sub-Basin Water	17	37	33	29

S/N	Name of PE	Contract Description	Pre-bid Phase (%)	Evaluation & Award Phase (%)	Contract Management & Audit Phase (%)	Average Score (%)
		office at Lindi Town				
		ME-011/2014-2015/W/05 for Construction of Sub Office for Lake Nyasa Basin Water Board Njombe Town and Rehabilitation and Extension of Sub-offices and Water Laboratory Building at Songea	17	37	33	29
		ME-011/2014-2015/W/04 for Rehabilitation and construction of office and water lab buildings for Lake Rukwa BWO Headquarters at Mbeya and field office at Sumbawanga	17	37	33	29
		ME-011/2014-2015/W/02 for Rehabilitation and construction of office and water lab buildings for Ruvuma and Southern Coast BWO Headquarters at Mtwara and field offices at Lindi and Songea and WUA offices at Tunduru and Likonde	17	42	33	32
5	REA	AE/008/2015-16/HQ/W/61 For Proposed partitioning of REA office at Mawasiliano Tower	50	11	40	28

5.3 Investigations on allegations, complaints and reported cases of mis-procurement

PPRA is mandated to carry out investigation on alleged cases of mis-procurement where it considers it necessary or as a result of representation to it, on matters related to award of contract or its implementation, tender procedures or on registration of the relevant contractors, suppliers and consultants.

During the financial year 2015/16 PPRA conducted **14** investigations involving **49** procurement contracts with estimated value of about **TZS 1.6** trillion implemented by 11 PEs. These investigations were prompted by information from various sources including whistle blowers, the media, PEs and instructions from higher authorities. Investigations conducted are shown in **Table 5-16**

Table 5-15: Investigations conducted

S/N	PE	No. of investigations	No. of tenders
1	Ministry of Home Affairs	3	5
2	NIDA	1	16
3	TCAA	1	4
4	TRL	2	9
5	NEC	1	1
6	Kisarawe DC	1	1
7	Stamigold	1	1
8	Ministry of Health, Community Development, Gender, Elderly and Children	1	2 and 1 addendum
9	TIA	1	5
10	Ministry of Water and Irrigation	1	3
11	Kondoa DC	1	2
	Total	14	49

The investigations further revealed that the government incurred losses equivalent to TZS 23.41 billion due to:

- i) Poor planning and lack of feasibility studies that resulted into increase in project costs;
- ii) Poor preparation of specifications that did not detail most of the required items;
- iii) Inappropriate bidding documents;
- iv) Inadequate preparation of bids that did not detail the key and potential requirements to be fulfilled for the bid to be responsive;
- v) Inappropriate tender evaluation that resulted into recommendations of non responsive bids;
- vi) Unrealistic prices compared to the market;
- vii) Accepting bids quoted in foreign currency;
- viii) Outsourcing some of the activities that could have been done using internal resources;
- ix) Splitting similar assignments to more than one bidder; and
- x) Poor contract management.

These investigations led PPRA into stopping procurement processes of two tenders worth TZS 852.62 billion, after realizing that the Government would not attain value for money.

It must be noted that if PEs implement PPRA recommendations contained in the investigation reports, the Government will save TZS 62.45 billion. Detailed investigation findings are attached in **Annex 5-8**.

5.4 Ongoing procurement audits

At the time of preparing this APER, there were ongoing procurement audits for FY 2015/16 whose results will be included in APER for FY 2016/17.

5.5 Outstanding procurement audits for FY 2014/15

At the time of submission of APER for 2014/15 to the minister responsible for finance, procurement audits for 48 PEs were in progress thus they could not be included in the report.

The results for these audits are summarized in **Annex 5-9**. Furthermore, the Authority was working on detected dubious payments to contractors in this particular year and the work was still in progress and therefore the outcome could not be included in the report.

6 CHALLENGES AND WAY FORWARD

6.2 Challenges

During the year under review, the following were major challenges:

6.2.5 Sector related challenges

- i) There have been higher prices of procured goods, works and services compared to market prices, high cost of procurement processes and long duration of procurement process which resulted into misuse of public funds, delays in projects completion and services delivery to the public;
- ii) Lack of integrity and low level of professionalism among public officers and bidders thus hindering attainment of best value for money;
- iii) Lack of standards for items and services used by the Government;
- iv) Differences between procurement procedures used by LGAs and those used by other PEs leading to political interference in procurement proceedings;
- v) Failure to submit periodic reports and low use of PPRA systems and tools thus hindering effective monitoring;
- vi) Inadequate staffing among institutions that deal with public procurement from supervisory to implementation level thus contributing to underperformance;
- vii) Inefficiency in handling procurement operations by PEs resulting in time and cost overruns in project implementation. This increases overall project cost the end result being more burden to taxpayers;
- viii) Inadequate capacity in applying the procurement law as most people who are involved in procurement processes from both PEs and bidding community, are not conversant with the requirements of PPA and PPR hence failure to take advantage of various options provided by the law;
- ix) Failure by some PEs to comply with the requirement for submission of information to the Authority as per PPR thereby hindering effective delivery of Authority's services including timely provision of APER;
- x) Inadequate capacity including legal framework to address cyber security and lack of necessary infrastructure for operationalization of e-procurement hence delayed implementation of the system in Tanzania; and
- xi) Weak contract management by PEs hence difficulties in achieving best value for money.

6.2.6 Challenges internal to the Authority

- i) Inadequate funding, insufficient cash inflows and shortage of manpower hence difficulties in implementing MTSP;
- ii) Inadequate office facilities including office building hence high operating costs in form of rental charges;
- iii) Failure to meet staff related obligations in a timely manner leading to low staff morale

6.3 Way forward

To overcome sector related challenges, PPRA will:-

- i) Continue to monitor and enforce compliance with PPA and its amendments;
- ii) Continue to build capacity of PEs and economic operators on applying the PPA;
- iii) Collaborate with e-procurement stakeholders namely; Ministry of Communication, Science and Technology, e-Government Agency, GPSA, Medical Stores Department

(MSD) and economic operators so as to ensure that all key prerequisites are put in place and there is a general understanding on the approach for adopting e-Procurement, in line with the existing legal framework;

- iv) Continue to disseminate PPA 2011 and its amendments, PPR as well as procurement implementation systems and tools;
- v) Continue to build capacity of PEs in managing procurement contracts and to institute appropriate measures against the culprits; and
- vi) Establish procurement week for dissemination and publicity of procurement activities.

As to internal challenges, the Authority will enhance collection of IGF to supplement the Government subvention and will also continue to market PPRA activities in order to attract more financing. It will also open a zonal office in Arusha so as to enhance its outreach in the northern circuit.

ANNEXES

Annex 4-1: List of PEs whose staff received training on PPA

S/N	Institution	Centre	Dates	Number of participants
1.	Twiga Bancorp	Dar es Salaam	08 – 10 July, 2015	9
2.	Ardhi University	Dar es salaam	30 – 31 July, 2015	29
3.	Tabora Municipal Council	Dodoma	13– 15 July, 2015	12
4.	TTCL	Dar es Salaam	20 – 22 July 2015	23
5.	TBS	Bagamoyo	22 – 24 July 2015	12
6.	Ruaha National Park	Iringa – Ruaha National Park	12– 14 August, 2015	8
7.	TanESCO Delegated Zone Offices	Dodoma	7 – 9 September, 2015	13
8.	Tanzania Geothermal Development Company	Dar es Salaam	21 – 22 September 2015	26
			13 – 15 June, 2016	
9.	TPB	Dar es Salaam	26 – 30 October, 2015	11
10.	TADB	Dar es Salaam	29-31 October, 2015	16
11.	Mbeya Referral Hospital	Mbeya	18 – 20 November, 2015	11
12.	PSPF	Dar es Salaam	25 – 27 November, 2015	22
13.	TFS	Morogoro	2 - 4 November, 2015	23
14.	VETA	Dodoma	7 – 12 December, 2015	163
			23 – 25 June, 2016	
15.	Sugar Board of Tanzania	Bagamoyo	10-12 December, 2015	12
16.	Udom	Dodoma	14 -17 December, 2015	48
17.	Pharmacy Council of Tanzania	Dar es Salaam	4 – 5 April, 2016	10
18.	Kilindi District Council	Kilindi	6 – 8 April, 2016	9
19.	Geita Town Council	Geita	11 – 13, April, 2016	14
20.	BOT	Mwanza	25 – 30, April, 2016	26
21.	Uongozi Institute	Dar es Salaam	6 May, 2016	10
22.	NEC	Dar as Salaam	23 – 25 May, 2016	31
23.	SSRA	Dar as Salaam	26 – 28 May, 2016	14
24.	Ocean Road Cancer Institute	Dar es Salaam	1 – 3 June, 2016	19
25.	Stamigold Mine	Biharamulo	7 – 10 June, 2016	24
26.	Ngorongoro Conservation Area Authority	Arusha	16- 18 June, 2016	14
Total number of participants				629

Annex 4-2: Applications for retrospective approval

(1) Applications carried forward from the previous financial year

S/N	1
Applicant:	Medical Stores Department (MSD)
Submission Date to PMG	6/11/2013
Forwarded to PPRA for Advice	29/11/2013
Details	Application for retrospective approval for supply of Laboratory Reagent for NACP under single source in tender no. IE-009/2010/2011/HQ/G/RES/13
Amount of retrospective approval	USD 3,263,654.24
Findings/identified weaknesses	Special audit was conducted and the following were some of the weaknesses were observed:
	a) The invitation to M/S Bencton Dickinson to submit bid was made prior to approval of the method of procurement by the tender board contrary to Reg. 54(1) of GN.97 of 2005.
	b) Authorization of M/s Pyramid by M/s BD International to undertake performance of the contract was not approved by the tender board and was done contrary to 24.1 of GCC.
	c) There was a big variation between the original contract value which was USD 3,263,654.24 and the total value of the framework agreement which was USD 9,119,130.83 and the same did not get prior approval of the tender board and the Attorney General as required by Regulation 117(2) of G.N. No. 97 of 2005.
	d) There were no documents that were made available to the audit team to attest that BD international was the only manufacturer of HIV equipment and reagents.
	e) Some of the received medicines and supplies had shelf life below 80% contrary to the framework contract agreement and MSD Policy. Also, some of the Goods Received Notes were not signed but generated from the system, some lacked authenticity and others could not be made available.
	f) There was delay in seeking for retrospective approval from the Paymaster General, procurement was completed in 2010, however, MSD sought for retrospective approval three years later, contrary to Regulation 42(1) (c) of G.N. No.97 of 2005 which requires the approval to be requested immediately after the contract has been awarded.
	h) Due to variations to the original contracts, the actual contract value for which the retrospective approval could have been sought is USD 9,119,130.83 for tender No. IE-009/2010-11/HQ/G/RES/13 and USD 1,170,714.00 for tender No. IE-009/2010-11/HQ/G/RES/08.
	i) M/s Pyramid Pharma Ltd requested to supply the supplies to MSD warehouse with an extra charge of 6% of the contract value to meet the landed (inland) cost. However, the tender board did not approve the extra charges.
	j) The tender was awarded to M/s BD International of Belgium without authorized representative at the time of bidding. However, later on, M/S BD International authorized M/S Pyramid Pharma of Dar es salaam to supply and be paid in its favour. No clause in the bidding document was attached that allows such transaction.
	k) Using of single source method of procurement could not be justified since MSD could not certify that BD International of Belgium was the only manufacturer of HIV Reagents.
	l) The contract value was above the threshold for single source procurement method which is TZS 500,000,000 per contract.
Advisory Committee Decision	The Advisory Committee instructed and recommended some measures to be taken in view of the observed weaknesses, which among others, included the following:
	(i) The Paymaster General was advised not to grant retrospective approval which was established to be to the tune of USD 9,119,130.83.
	(ii) The Paymaster General was advised to hold MSD Accounting Officer responsible pursuant to Regulation 42(5) of G.N. No. 97 of 2005.
	(iii) Disciplinary measures were recommended to competent authority against the Accounting Officer for issuing invitation to tender before approval of the tender board.
	(iv) MSD was directed to ensure that any subcontracting work is done in accordance with terms and provisions of the contract.
	(v) The Accounting Officer was instructed to take disciplinary measures against the Head of PMU and officials responsible for ordering additional supplies without tender board approval. Also, against members of inspection team who recommended receipt of

	goods with shelf life below 80% contrary to the framework contract agreement and MSD Policy.
	(vi) MSD instructed to submit to PPRA authenticated Goods Received Notes for review and verification.
	(vii) The observed weaknesses were brought to the attention of the parent Ministry and MSD Board of Directors for appropriate actions.
	(viii) The findings from the special audit were also submitted to PCCB for further investigations.
Action Taken by PMG	Through a letter with Ref. No. CMD.41/451/01/38 dated 18 th March, 2016; the Paymaster General informed the Permanent Secretary of the Ministry of Health, Community Development, Gender, Elderly and Children that in accordance with Regulation 42(4) of G.N. 97 of 2005, the requested retrospective approval would not be granted. The Permanent Secretary was instructed to advise the Minister to take actions against the Director General of MSD for breaching the procurement law and to be held personally liable in accordance with Regulation 42(5) of G.N. 97 of 2005. The PS was given 14 days to act on the instruction. The PS letter was copied to CAG and PPRA.
	Furthermore, through a letter with ref. No. CMD.41/451/01/65 dated 18 th March, 2016; the Paymaster General informed MSD that his decision of not granting the requested retrospective approval would remain as communicated by a letter No. CMD.41/451/01/07 dated 20 th November, 2015. MSD Director General was instructed to submit among other things, evidence of disciplinary action taken against the Head of PMU, officials who ordered additional supplies without tender board approval, members of the evaluation team and inspection committee.
Implementation of PMG Instructions	The Ministry responded to PMG's instructions on 11 th April, 2016 through a letter with Ref. No. CAB.195/209/01/4. The Permanent Secretary informed the Paymaster General that the Minister had already dismissed the acting DG and responsible directors pending investigation on allegations against them including breaching of the procurement law.
	MSD through a letter with Ref. No. MSD/01/718/16 dated 12 th April, 2016 requested for an extension of time of two more weeks to submit the required information and documents. The Ministry granted the same through a letter with Ref. No. CMD.41/451/01/65 dated 18 th April, 2016.
	On 28 th April, 2016 through a letter with Ref. No. MSD/01/727/16 MSD submitted to PMG the required information and documents showing evidence of disciplinary actions against some MSD officials who were responsible for ordering the additional supplies without tender board approval, some members of the inspection team and evaluation committee who are still employee of MSD.
	The Department said that it could not take disciplinary actions against the former DG and Head of PMU as they had already completed their employment with MSD as well as some members of the evaluation committee and inspection team whose employment with MSD had ceased.
	Some of the Authenticated Goods Received and Distribution Notes for both tenders No. 8 & 13 were submitted with the exception of those from Moshi, Dodoma and Tanga zonal stores. MSD committed to submit the same when they are found.
	MSD further said that it could not manage to trace payment vouchers valued USD 306,419 for both tenders No. 8 & 13.
PMG Action on the Submitted information and Documents	Through a letter with Ref. No. CMD.41/451/01/90 PMG dated 12 th May, 2016 PMG submitted to PPRA the information and documents from MSD for its action.
PPRA Action	Through a letter with Ref. No. PPRA/IE/09/"K"/86 dated 26 th May, 2016, MSD was instructed to implement the following:
	(a) To recover USD 306,419 whose payment vouchers could not be traced from officials of MSD who contributed to the loss;
	(b) To submit Goods Received and Distribution Notes for Tender No. IE-009/2010-2011/HQ/G/RES/08 from its zonal stores in Moshi, Dodoma and Tanga;
	(c) To submit the outcome of disciplinary actions against the three MSD who were responsible for ordering the additional supplies without tender board approval.
	(d) To report implementation of the above instructions within twenty one days from the date of receiving the instruction letter
Implementation Status	Until the end of the review period, MSD was yet to submit the requested information.
S/N	2
Applicant:	Medical Stores Department (MSD)
Submission Date to PMG	24/10/2013
Forwarded to PPRA for	29/11/2013

Advice	
Details	Application for retrospective approval for procurement of laboratory reagents and HIV test Kits tender no. IE-009/2010-2011/HQ/G/RES/08
Amount of Retrospective approval	USD. 390,678
Findings/identified weaknesses	A special audit was conducted and the following were some of the observed weaknesses:
	(a) The audit team observed that MSD requested the retrospective approval of USD 390,678. However the audit revealed that the total value of the framework agreement was USD 1,170,714.00.
	(b) M/S Becton Dickinson International (BD) who was procured through single source method authorized M/s Pyramid Pharma Ltd to quote on their behalf contrary to requirements of the tender document.
	(c) MSD accepted tenders from M/s Pyramid Pharma Ltd and M/s Biocare but the two were not among the firms invited and approved by TB contrary to Reg. 68(5) of GN. 97 of 2005.
	(e) Goods distributed note for call off orders No. 1 and 2 were not available and therefore it was difficult to assess if these items were immediately dispatched to various Hospitals in Tanzania in order to cover for the shortage that were experienced throughout the country.
	(f) Goods received note (GRN) for call off order No. 1 and 2 were not signed. Inspection reports were also not available. These GRN indicated that some of the accepted items had shelf life below 80% contrary to the agreed framework agreement which required the shelf life to be above 80%.
	(g) Both M/S Pyramid Pharma Ltd and M/S Biocare Health Products Ltd did not have a valid TFDA license as the one included in the tender had expired on 30 th June 2010 and 30 th June 2009 respectively. M/S Pyramid Pharma Ltd did not have a valid permit to operate as a representative/dealer/retail seller for health Laboratory Products/Supplies from Private Health Laboratories Board (PHLB) at the time of bidding as the existing certificate had expire on 30 th June 2010. This was contrary to Clause 12.3(c) of the Bid Data sheet which stated that for the Supplier to be eligible had to provide "Copies of registration certificates issued by Private Health Laboratory Board (PHLB).
Advisory Committee Decision	The Advisory Committee instructed and recommended some measures to be taken in view of the observed weaknesses, which among others, included the following:
	(i) MSD was instructed to re-submit an application for retrospective approval to PMG of USD 1,170,714.00 instead of USD 390,678.
	(ii) Disciplinary action against the Accounting Officer was recommended to the MSD Board of Directors for accepting and awarding contracts to M/s Pyramid Pharma Ltd and M/s Biocare without the tender board approval.
	(iii) Disciplinary actions were recommended to the Accounting Officer against the head of PMU, the evaluation committee members for failure to exercise due care and for recommending award of contracts to bidders who had no valid license.
	(iv) Inspection reports for goods supplied under call off order No. 1 and 2 should be submitted to the Authority for verification.
	(v) MDS was instructed to submit to the Authority goods distributing notes for goods supplied under call off orders No. 1 and 2 for verification.
	(viii) Disciplinary action was also recommended to the Accounting officer against the members of inspection team who recommended receipt of goods with shelf life below 80% contrary to the framework contract agreement and MSD Policy;
	(i) The audit findings were brought to the attention of the parent Ministry and MSD Board of Directors for appropriate actions.
	(iii) The findings from the special audit were submitted to PCCB for further investigations.
Implementation status	Same as reported above in Tender No. IE-009/2010/2011/HQ/G/RES/13
PPRA Action	As reported above
S/N	3
Applicant:	Tanzania Railway Limited (TRL)
Submission Date to PMG	18/03/2014
Forwarded to PPRA for Advice	1/4/2014
Details	Application for retrospective approval for emergency procurement of works to rehabilitate the flood prone areas of Kilosa to Kikombo section (Km 305/0-Km 426/0).
Amount of Retrospective	Tshs 1,427,549,543

approval	
Advisory Committee	In view of the observed weaknesses in the course of reviewing this application, it was decided that PPRA should conduct special audit on this procurement.
Implementation status	The special audit has been conducted awaiting internal clearance before PMG is advised on appropriate action to be taken.
S/N	4
Applicant:	TANROADS
Submission Date to PMG	16/04/2014
Forwarded to PPRA for Advice	26/05/2014
Details	Application for retrospective approval for emergency procurement of works to repair the wash-out areas of new Bagamoyo road, Kilwa road, Kongowe to Mjimwema and Chanika-Mbande Road
Amount of Retrospective approval	Tsh. 1,605,024,000.00
Advisory Committee Decision	In view of the observed weaknesses in the course of reviewing this application, it was decided that PPRA should conduct special audit or investigation on this procurement.
Implementation status	The special audit has been conducted awaiting internal clearance before PMG is advised on appropriate action to be taken.
S/N	5
Applicant:	TPA
Submission Date to PMG	29/06/2012
Date Forwarded to PPRA for Advice	26/07/2012
Details of Application	Application for retrospective approval for emergency procurement of equipment and container stacking space to mitigate apparent congestion at Dar es Salaam Port.
Amount of Retrospective approval	TZS 37,453,754,873
Advisory Committee	In view of the observed weaknesses in the course of reviewing this application, it was decided that PPRA should conduct special audit on this procurement.
Special Audit Findings	Since TPA failed to provide to PPRA documents related to procurement processes for this tender, special audit could not be conducted.
Advice to PMG	PMG was advised not to grant the requested retrospective approval since TPA had failed to provide PPRA with the requested documents. The Board of Directors of TPA was informed that this matter has not been closed and that the documents were still needed. The parent ministry was also informed of the situation in this application and the reluctance by TPA to furnish the required information and documents to enable PPRA to conduct the audit.
(3) The following applications were submitted by the Paymaster General for review and advice during the Financial Year 2015/16	
S/N	6
Applicant:	TANROADS – KAGERA
Submission Date to PMG	4/6/2015
Date Forwarded to PPRA for Advice	10/6/2015
Details of Application	Application for retrospective approval for emergency procurement of Kiborogo Bridge on Kakunyu – Kagera Sugar Road was within the CEO approved limit.
Amount of Retrospective approval	TZS 49,500,000/=
Findings/identified weaknesses	1.TANROADS failed to comply with Regulation 63(6) of Public Procurement Regulation, 2013 2. TANROADS failed to comply with requirement of Regulation 63(5) of Public Procurement Regulation, 2013. 3. TANROADS submitted to PPRA only a filled bid form of one contractor who is M/s Kateifunga and left bid forms of the rest of short listed contractors who were M/s Rushurika Enterpris and M/s Nyakahara Investment.
Advisory from the Authority to PMG	Management reviewed the application and the Paymaster General was advised to grant retrospective approval since the emergency works had met the conditions of Section 65(1) and (2) of PPA, 2011. PMG was also advised to require the Accounting Officer to rectify the observed procedural irregularities in future procurement of the entity.

PMG Decision	By the end of the review period, no feedback was received by the Authority.
(4) The following applications were in the process of review during the review period.	
S/N	7
Applicant:	TANROADS – MTWARA
Submission Date to PMG	4/6/2015
Date Forwarded to PPRA for Advice	10/6/2015
Details of Application	Application for retrospective approval for the emergency maintenance works by Mtwara regional office involved four contracts. The emergency works were in respect of the following contracts:
Findings/identified weaknesses	<p>Specific Weaknesses in each Tender</p> <p>1) Contract No. AE/001/2013-14/MT/W/39 for emergency works on Mpetwa – Njawara Road. Contract Price TZS 120,875,000/=</p> <p>(a) Payment voucher No. 013482 for Certificate No.2 amounting to TZS 45,928,137.50 paid on 11th June, 2014 was not submitted to verify payment made to the contractor.</p> <p>2) Contract No. AE/001/2013-14/MT/W/41 for emergency works on Mtwara – Tandahimba Section. Contract Price TZS 229,850,000/=</p> <p>(a) The report on works evaluated was not submitted to justify payment of TZS 62,085,000.00 under Certificate No.2;</p> <p>(b) Payment voucher No. 014283 dated 3rd November, 2014 was not submitted to verify payments under Certificate No.2;</p> <p>(c) There was payment delay for certificate No.2 as it took five months from the date it was issued to the date of payment. There was also payment delay for certificate No.3, while the certificate of completion of works was issued on 28th July, 2014 and defect liability expired on 27th January, 2015, the payment for certificate No. 3 was done on 20th May, 2015. No explanation was given by TANROADS on the cause for delay.</p> <p>3) Contract No. AE/001/2013-14/MT/W/42 for emergency works Newala – Masasi Road Section. Contract Price TZS 240,312,000/=</p> <p>(d) No report on evaluated works was submitted to justify payments for Certificates No.1, 2 and 3;</p> <p>(e) Certificates No.1 and 2 whose payments were done through PV No. 014719 and 014383 respectively were not submitted to verify the works;</p> <p>(f) Payment voucher for Certificate No.3 was not submitted to verify payment made to the contractor.</p> <p>Common Weaknesses Observed in the Four Tenders</p> <p>1. TANROADS failed to comply with Regulation 63(6) of the Public Procurement Regulations, 2013.</p> <p>2. TANROADS failed to comply with requirements of Section 65(3) of the Public Procurement Act, 2011</p> <p>3. TANROADS failed to comply with requirements of Regulation 63(5) of the Public Procurement Regulations, 2013.</p>
Advisory Committee Advice to PMG	The Committee reviewed the applications and recommended that the Paymaster General would be advised on the applications after the required clarifications and additional documents have been submitted.
Implementation of Advisory Committee Directives	The Authority wrote a letter to Chief Executive, TANROADS with Ref. No. PPRA/AE/HQ/001/"A"/91 dated 17th June, 2016 requesting for submission of explanations on the observed weaknesses and procedural irregularities mentioned above with evidences/documents to support your explanations to the Authority within twenty one days from the date of receiving this letter.

Implementation status	The Authority has not yet received the submission of explanation from TANROADS by 30th June, 2016
S/N	8
Applicant:	TANROADS – LINDI
Submission Date to PMG	4/6/2015
Date Forwarded to PPRA for Advice	10/6/2015
Details of Application	<p>Application for retrospective approval for the emergency maintenance works by Lindi regional office involved six contracts. The emergency works were in respect of the following contracts:</p> <p>(i) Contract No. AE/001/2013-2014/LD/W/63 for emergency repair works on Mkwaya flood plain along Mtegu-Mingoyo trunk road. Contract Price TZS 253,450,000/=</p> <p>(ii) Contract No. AE/001/2013-2014/LD/W/64 for emergency repair works at Nangurukuru-Liwale regional road at Mikuyumbu-Mlowoka section. Contract Price TZS. 431,525,000/=</p> <p>(iii) Contract No. AE/001/2013-2014/LD/W/62 for emergency repair works on Lukulendi I Bridge along Mingoyo-Mkungu trunk road and Lukuledi II Bridge along Mtama-Mikao regional road. Contract Price TZS 413,176,900/=</p> <p>(iv) Contract No. AE/001/2013-2014/LD/W/66 for emergency repair works at Nangurukuru-Liwale regional road (Package II –Njinjo-Zinga Section). Contract Price TZS 239,730,000/=</p> <p>(v) Contract No. AE/001/2013-2014/LD/W/65 for emergency repair works at Nangurukuru-Liwale regional road (Package I Nangurukuru-Njinjo Section). Contract Price TZS 206,650,000/=</p> <p>(vi) Contract No. AE/001/2013-2014/LD/W/67 for emergency repair works at Nangurukuru-Liwale regional road, Package III Zinga – Kimambi Section. Contract Price TZS 371,853,750/=</p>
Findings/identified weaknesses	<p>Specific Weaknesses in each Tender</p> <p>1. Contract No. AE/001/2013-2014/LD/W/63 for emergency repair works on Mkwaya flood plain along Mtegu-Mingoyo trunk road.</p> <p>i. Reports on evaluated works were not submitted to the Authority to verify justification for payments made under Certificates No. 1, 2 & 3.</p> <p>ii. Payment voucher for Certificate No. 3 amounting to TZS 80,813,599.50 was not submitted to verify payments made to the contractor.</p> <p>2. Contract No. AE/001/2013-2014/LD/W/64 for emergency repair works at Nangurukuru-Liwale regional road at Mikuyumbu-Mlowoka section.</p> <p>i. TANROADS failed to provide the basis of estimated costs of TZS 431,525,000.00 for carrying out the emergency works of which the contractor submitted his priced quotation of TZS 430,987,500.00, nearest to the estimated costs.</p> <p>ii. TANROADS also failed to submit evidence concerning Periodic Maintenance (PM) project which was being undertaken along the same road by the same contractor prior to this emergency procurement.</p> <p>iii. PM project which is claimed to be carried out by the contractor is also not listed among those under its listed experience.</p> <p>iv. Certificate of completion of works was issued to the contractor on 25th of June, 2014 before the Interim Payment Certificate No.2 was certified and approved. Certificate No.2 was approved on 30th September, 2014.</p> <p>v. Reports on evaluated works for Certificates No. 1 to 4 were not submitted to the Authority for review and verification.</p> <p>vi. Interim Payment Certificate No.3 was not submitted to justify payments made to the contractor through PV No. 0016601.</p> <p>3. Contract No. AE/001/2013-2014/LD/W/62 for emergency repair works on Lukulendi I Bridge along Mingoyo-Mkungu trunk road and Lukuledi II Bridge along Mtama-Mikao regional road.</p> <p>i. TANROADS failed to submit proof of certification by accounting officer on availability of funds for carrying out emergency procurement under original contract and additional emergency works under the addendum.</p> <p>ii. TANROADS failed to comply with Section 77(1) (b) of the Public Procurement Act, 2011.</p> <p>iii. TANROADS did not submit sufficient evidence to prove that damaged condition of Lukuledi II Bridge due to excessive heavy truck necessitated for such emergency</p>

	<p>additional works to the contractor.</p> <p>iv. The costs estimated for carrying out additional emergency works was TZS 418,840,000.00. It is important to note that the contractor submitted his priced quotation of TZS 413,176,900.00 nearest to the estimated costs.</p> <p>v. Reports on evaluated works were not submitted to the Authority to verify justification for payments made under Certificates No. 1 to 3.</p> <p>4. Contract No. AE/001/2013-2014/LD/W/66 for emergency repair works at Nangurukuru-Liwale regional road (Package II –Njinjo-Zinga Section).</p> <p>i. Failure to submit evidence concerning Periodic Maintenance (PM) project which was being undertaken along the same road by the same contractor prior to this emergency procurement.</p> <p>ii. Failure to comply with Section 77(1) (b) of the Public Procurement Act, 2011.</p> <p>iii. Failure to submit sufficient evidence to prove that road conditions which caused vehicles stacking at kipindimbi along Nangurukuru-Liwale road necessitated for such emergency additional works to the contractor.</p> <p>iv. Failure to comply with Regulation 61(2) (a) of Public Procurement Regulations, 2013.</p> <p>v. Payment vouchers for certificate No.1 indicated to have been paid between January and May, 2015 are not clear and it is difficult to link them with Certificate No.1. Furthermore, report on evaluated works was not submitted to verify payments made under certificate No.1.</p> <p>5. Contract No. AE/001/2013-2014/LD/W/65 for emergency repair works at Nangurukuru-Liwale regional road (Package I Nangurukuru-Njinjo Section).</p> <p>i. Interim Certificate No.1 of TZS 170,586,600.00 was approved and paid but a report on evaluated works was not submitted to verify justification for such payment.</p> <p>ii. Furthermore, certificate of completion of works was issued on 30th June, 2014 before interim certificate No.1 was approved on 2nd July, 2014.</p> <p>iii. Other payment certificates were not submitted to verify the works authorized for payments.</p> <p>6. Contract No. AE/001/2013-2014/LD/W/67 for emergency repair works at Nangurukuru-Liwale regional road, Package III Zinga – Kimambi Section.</p> <p>i. TANROADS did not submit evidence to prove that there was a periodic maintenance (PM) project which was being undertaken along the same road by the same contractor prior to this emergency procurement.</p> <p>ii. Interim Certificate No.1 of TZS 308,580,404.30 was approved and paid through various payment vouchers but a report on evaluated works was not submitted to verify justification for such payment. Furthermore, certificate of completion of works was issued on 24th of June, 2014 before interim certificate No.1 was approved on 26th September, 2014.</p> <p>iii. Other payment certificates, reports on evaluated works were not submitted to verify the works authorized for payments.</p> <p>Common Weaknesses Observed in the Six Tenders</p> <p>i. TANROADS failed to comply with Regulation 63(6) of the Public Procurement Regulations, 2013.</p> <p>ii. TANROADS failed to comply with requirements of Section 65(3) of the Public Procurement Act, 2011.</p> <p>iii. TANROADS failed to comply with the requirement of Regulation 63(5) of the Public Procurement Regulations, 2013.</p>
Advisory Committee Advice to PMG	The Committee reviewed the applications and recommended that the Paymaster General would be advised on the applications after the required clarifications and additional documents have been submitted.
Implementation of Advisory Committee Directives	The Authority wrote a letter to Chief Executive, TANROADS with Ref. No. PPRA/AE/HQ/001/"A"/90 dated 16th June, 2016 requesting for submission of explanations on the observed weaknesses and procedural irregularities mentioned above with evidences/documents to support your explanations to the Authority within twenty one days from the date of receiving this letter.
Implementation status	The Authority has not yet received the submission of explanation from TANROADS by 30th June, 2016
S/N	9
Applicant:	TANROADS – ARUSHA
Submission Date to PMG	4/6/2015
Date Forwarded to PPRA for Advice	10/6/2015

<p>Details of Application</p>	<p>Application for retrospective approval for the emergency maintenance works by Arusha regional office involved three contracts. The emergency works were in respect of the following contracts:</p> <p>1) Contract No. AE/001/13-14/AR/TEN/W/83 for emergency works at Kirurumo Brudge (CH.36+900) along Makuyuni – Ngorongoro Gate Road. Contract Price TZS 208,096,000/=</p> <p>Addendum to Contract No. AE/001/13-14/AR/TEN/W/83, Additional emergency works at Kirurumo Bridge along Makuyuni – Ngorongoro Gate Road. Contract Price TZS 150,000,000/=</p> <p>2) Contract No. AE/001/13-14/AR/TEN/W/85 for emergency works along Monduli – Lolkisale Road at additional works of TZS 290,000,000/= and further additional works of TZS 85,599,000. Total Contract Price TZS 375,559,632/=</p> <p>3) Contract No. AE/001/13-14/AR/TEN/W/86/02 for emergency works along Usariver – Oldonyosambu Road for additional works of TZS 220,000,000/=</p>
<p>Findings/identified weaknesses</p>	<p>The following were common weaknesses for all tenders:</p> <p>(i) Failure to comply with Regulation 63(6) of the PPR, 2013;</p> <p>(ii) Failure to conduct evaluation to the tenders contrary to Section 65(6) of PPA, 2011;</p> <p>(iii) Failure to comply with Regulation 63(5) of the PPR, 2013. Specific weaknesses were also observed in each tender as follows:</p> <p>1. Tender No. AE/001/13-14/AR/TEN/W/83 for emergency works at Kirurumo Brudge (CH.36+900) along Makuyuni – Ngorongoro Gate Road. Contract Price TZS 208,096,000/= and its Addendum amounting to TZS 150,000,000/=</p> <p>(a) Failure to comply with Section 65(3) of PPA, 2011.</p> <p>(b) Failure to comply with Regulation 61(4) of PPR 2013.</p> <p>2. Tender No. AE/001/13-14/AR/TEN/W/85 for emergency works along Monduli – Lolkisale Road at additional works of TZS 290,000,000/= and further additional works of TZS 85,599,000. Total Contract Price TZS 375,559,632/=</p> <p>i. The original contract (ongoing contract No. AE/001/13-14/AR/CON/W/38) was not produced to verify the unit price applicable to the emergency additional works under Contract No. AE/001/13-14/AR/TEN/W/85 with the total contract value of TZS 375,559,632;</p> <p>ii. The tender board approved additional works amounting to TZS 290 million and TZS 85.599 million, respectively. However, TANROADS signed a new contract with a combined contract price of TZS 375,559,632 instead of issuing addenda to the ongoing contract No. AE/001/13-14/AR/CON/W/38;</p> <p>iii. Furthermore, the tender board approved the emergency together with the additional work of the same concurrently.</p> <p>3. Tender No. AE/001/13-14/AR/TEN/W/86/02 for emergency works along Usariver – Oldonyosambu Road for additional works of TZS 220,000,000/=</p> <p>(a) The tender board through the circular resolution dated 22nd April 2014 approved additional works amounting to TZS 220 million to the ongoing contract. However, instead of signing an addendum to the ongoing contract, TANROADS signed a new contract all together.</p> <p>(b) A copy of the ongoing contract under which additional works of TZS 220 million was approved, was not submitted to the Authority for review and verification.</p> <p>(c) Documents related to contract execution and payment in respect of this tender was not submitted.</p> <p>(d) The contract for TZS 220 million had no contract duration.</p> <p>(e) An error of TZS 0.304 million has been observed on the BoQ.</p>

Advisory Committee Advice to PMG	The Committee reviewed the applications and recommended that the Paymaster General would be advised on the applications after the required clarifications and additional documents have been submitted.
Implementation of Advisory Committee Directives	The Authority wrote a letter to Chief Executive, TANROADS with Ref. No. PPRA/AE/HQ/001/"A"/89 dated 16th June, 2016 requesting for submission of explanations on the observed weaknesses and procedural irregularities mentioned above with evidences/documents to support your explanations to the Authority within twenty one days from the date of receiving this letter.
Implementation status	The Authority had received explanations from TANROADS by 30th June, 2016
S/N	10
Applicant:	TANROADS – TANGA
Submission Date to PMG	4/6/2015
Date Forwarded to PPRA for Advice	10/6/2015
Details of Application	<p>Application for retrospective approval for the emergency maintenance works by Tanga regional office involved three contracts. The emergency works were in respect of the following contracts:</p> <p>(i) Quotation No. AE/001/2013/2014/TA/W/Q/17 for emergency repair works (construction of new pipe culvert) at Kikunde and repair of eroded outlet at Mbuyuni along Kwekivu JCT-Iyogwe and Magamba-Mlola roads, Contract Sum – TZS.121,270,000/=;</p> <p>(ii) Contract No. AE/001/2013/2014/TA/W/52 for emergency repair works along Kwaluguru-Songe Road, Contract Sum – TZS. 635,090,000/=; and</p> <p>(iii) Contract No. AE/001/2013/2014/TA/W/53 for emergency repair works on Kitingi -1 and Kiseru-T Beam Bridge along Kwekivu JCT-Iyogwe road, Contract Sum – TZS. 352,795,000/=</p>
Findings/identified weaknesses	<p>The following were common weaknesses for all tenders:</p> <ul style="list-style-type: none"> i) Failure to comply with Regulation 63(6) of the PPR, 2013; ii) TANROADS failed to comply with requirements of Section 65(3) of the PPA, 2011; iii) Failure to comply with Regulation 63(5) of the PPR, 2013; iv) Reports on evaluated works were not submitted to the Authority to verify justification for payments made under the issued certificates. <p>Specific weaknesses were also observed in each tender as follows:</p> <p>1. Contract No. AE/001/2013/2014/TA/W/Q/17 for emergency repair works (construction of new pipe culvert) at Kikunde and repair of eroded outlet at Mbuyuni along Kwekivu jct-Iyogwe and Magamba-Mlola roads. Contract Value: TZS 121,270,000.00</p> <p>The award letter specified that the contractor was required to execute, complete and deliver the works for a period of two months from the date of contract signature. However, the certificate of final completion was issued on 14th April, 2015 signifying that the contract was executed for one year, hence defeated the essence of emergency works carried out under this contract.</p> <p>2. Contract No. AE/001/2013/2014/TA/W/52 for Emergency Repair Works Along Kwaluguru-Songe Road, Contract Value – TZS 635,090,000.00</p> <p>3. Contract No. AE/001/2013/2014/TA/W/53 for Emergency Repair Works on Kitingi -1 and Kiseru-T Beam Bridge along Kwekivu JCT-Iyogwe Road, Contract Value – TZS. 352,795,000.00</p> <p>(a) Contracts completion period for both contracts was one month from the date of contract signature. The contract was signed on 30th May, 2014 and final inspection report shows that the inspection was done on 10th November, 2014 and 27th January, 2015 respectively. This means that the contract was executed for a period of more than one month contrary to the requirements of the contracts. Hence, the period taken to execute the contract defeats the meaning of emergency procurement.</p> <p>(b) As for contract No. 52, the minutes of negotiations between TANROADS and the Contractor were not submitted to verify implementation of the tender board's resolution to negotiate with the contractor to reduce the rates in order to meet the available budget.</p> <p>(c) As for Tenders No. 52 and 53, the Regional Manager usurped the powers of the</p>

	tender board by issuing invitation to the contractors to collect the bidding documents prior to tender board approval. Invitation was made on 15th May, 2014 while the tender board approved the invitation and bidding documents on 16th May, 2014. (d) The speed for which payments were made to contractors in Contracts No. 52 and 53 raises some doubts on whether it is practical to verify the works done, authorize and effect payments on the same day.
Advisory Committee Advice to PMG	Committee reviewed the applications and recommended to the Paymaster General not to grant the retrospective approval and to take appropriate actions against the Accounting Officer pursuant to Regulation 67(2) of GN No. 446 of 2013.
Implementation of Advisory Committee Directives	The Authority wrote a letter to Chief Executive, TANROADS with Ref. No. PPRA/AE/HQ/001/"A"/92 dated 17th June, 2016 requesting for submission of explanations on the observed weaknesses and procedural irregularities mentioned above with evidences/documents to support your explanations to the Authority within twenty one days from the date of receiving this letter.
Implementation status	The Authority has not yet received the submission of explanation from TANROADS by 30th June, 2016
S/N	11
Applicant:	RAS – MOROGORO
Submission Date to PMG	15/07/2015
Date Forwarded to PPRA for Advice	12/8/2015
Details of Application	Application for retrospective approval for emergency procurement of building materials for construction of temporary shelter for flood victims.
Amount of Retrospective approval	TZS 55,045,738/=
Findings/identified weaknesses	i) Failure to comply with Regulation 63(6) of the PPR, 2013; ii) Failure to comply with requirements of Section 65(6) of the PPA, 2011; iii) Failure to comply with Regulation 63(5) of the PPR, 2013; iv) Failure to comply with Regulation 63(7) of the PPR, 2013; v) Procedures for tender submission as provided for under the PPA, 2011 and PPR, 2013 were not followed. vi) The successful bidder did not submit electronic receipts in all the payment effected hence it is clearly that all the delivered goods were not taxed.
Advice from the Authority to PMG	Awaiting decision of the Advisory Committee
PMG Decision	Awaiting advice from the Authority
S/N	12
Applicant:	MUHIMBILI ORTHOPAEDIC INSTITUTE (MOI)
Submission Date to PMG	20/10/2015
Date Forwarded to PPRA for Advice	3/11/2015
Details of Application	Application for retrospective approval for emergency procurement of total hip replacement implants, total knee replacement implants, screws, plates for traumatology, spine surgery implants.
Amount of Retrospective approval	TZS 483,548,400/= and USD 44,040/=
Implementation status	Under review
S/N	13
Applicant:	TANROADS – IRINGA
Submission Date to PMG	25/04/2016
Date Forwarded to PPRA for Advice	4/5/2016
Details of Application	Application for retrospective approval of emergency procurement of works for restoration of passability at Nyamahana, Idodi and Mapogoro Sections (Km 40 + 000 – Km 83 + 000) along Iringa – Msembe Regional Road
Amount of Retrospective approval	TZS 130,549,300/=
Implementation status	A summon to produce documents for the application of retrospective approval was made by the Authority to TANROADS through a letter with Ref. PPRA/AE/HQ001/98 dated 27 th June, 2016 but to date they have not submitted the said documents.

Annex 4-3: Disciplinary Measures from PPAA Decisions

	Complainant	Fire Brand Technologies
	Respondent	The East Africa Statistical Training Centre (EASTC)
	Appeal Case number	Appeal Case No. 06 of 2015-16
	Subject Matter of Complaint	The Appellant was aggrieved by Respondent's intention to award contract to Simply Computers Ltd asserting that the Respondent used a criterion alien to the provisions of the BDS contrary to Regulations 203 (1) and 206 (1) of the PPR, 2013.
		PPAA concluded that, the Appellant was unfairly disqualified. It therefore nullified the award of the tender to Simply Computers Ltd and ordered the Respondent to re-tender in accordance with the law. The respondent was also ordered to compensate the Appellant TZS 1,200,000.00 being appeal filing fees and legal fees and transport charges.
	Decision by PPAA	The Appellant was unfairly disqualified. The award of contract to Simply Computers Ltd was nullified and Respondent ordered to re-tender and to compensate the Appellant TZS 1,200,000.00 being appeal filing fees, legal fees and transport charges..
		The accounting officer to give explanations on the steps/measures he would take against the Centre's officials who had occasioned the loss.
		The accounting officer was given fourteen days to report implementation of the above recommendation.
	Status of implementation by TPA	The Accounting Officer reported the following status to the Authority through a letter with Ref. No. STC/3/146/Part II/14 dated 11 th December, 2015: Since one of the involved official was working at the EASTC under temporary transfer terms, the EASTC decided to return the official to her permanent employer (Ministry of Finance) for further disciplinary measures. The Centre's Head of PMU who misguided the tendering process was ordered to reimburse the EASTC a total amount of TZS 1,200,000 paid to the Appellant, the Official was given three months to effect the payment. EASTC did not incur any additional cost, as the Tender Board meetings were not paid. EASTC was informed by PSPTB that the said PMU officer was not registered by the Board as per the requirements of Section 11 of the PSPTB Act.
	Decision of PPRA	Noted the action taken
2	Tender Details	Tender No. LGA/132/2015/2016/NC/03 for Revenue Collection of cereals, fruits and agricultural produce save for forest produce for the Financial Year 2015/2016.
	Complainant	Boniface Siliwan Sanga
	Respondent	Muheza District Council
	Appeal Case number	Appeal Case No. 05 of 2015-16
2.1	Nature of Complaint	The appellant was aggrieved by respondent's decision to award the tender to the successful tenderer at a contract price of TZS 27, 317,671.00 contrary to the contract price of 55,750,350.00 which was read out at the tender opening ceremony.

2.2	Issues determined by PPAA warranting disciplinary measures	<p>PPAA observed that the tender for collection of revenue for cereals, fruits and other agricultural produce was a separate tender with Ref. No. LGA/132/2015/2016NC/03 and for Spices was another tender with Ref. No. LGA/132/2015/2016 NC/04, it is clear that each tender was separate and the same should not have been combined in any way whatsoever. The successful tenderer nevertheless combined the two into one tender. Therefore, technically the breakdown of the tender price on the successful tenderer's price schedule had a wrong base ab initio since each tender was independent and each required a separate set of documentation.</p> <p>PPAA concluded that, it was not proper for the respondent to award the tender to a tenderer who did not follow instructions.</p>
2.3	Decision by PPAA	<p>PPAA nullified the award of the tender and ordered the respondent to re-evaluate the tender in accordance with the law. The respondent was also ordered to pay the appellant TZS 500,000.00 being appeal filing fees, transport and accommodation costs.</p>
2.4	Action by PPRA pursuant to Section 99(4) of PPA 2011	<p>Pursuant to Section 99(4) of PPA, 2011, PPRA found the compensation cost of TZS 500,000.00 to the complainant as a loss of public funds. The following was the recommendation made to the accounting officer of the Council through a letter with Ref. No. PPRA/LGA/132/61 dated 04th December, 2015.</p> <p>The accounting officer to give explanations on the steps/measures he would take against the Council's officials who had occasioned the loss.</p> <p>The accounting officer was given fourteen days to report implementation of the above recommendation.</p>
2.5	Status of Implementation by the Respondent	<p>The accounting officer reported the following status to the Authority through a letter with Ref. No. HW/MUH/C/F.1/3/11 dated 15th December, 2015:</p> <p>The concerned officials acted faithfully and were not unscrupulous, only that they were not conversant with the provisions of the law that prohibit the combining of two tenders. Therefore the accounting officer instructed them to follow the procurement law.</p> <p>In the said letter the accounting officer informed PPRA that the letters were issued to the members of the evaluation team, Council's tender board and heads of department instructing them to follow the Public Procurement Act and its Regulations.</p> <p>Following the above status, PPRA through a letter with Ref. No. PPRA/LGA/132/'A'/3 dated 09th February, 2016 instructed the AO to submit copies of warning letters issued. The same was submitted through a letter with Ref. No. HW/MUH/C/F.1/3/22 dated 06th June, 2016.</p>
2.6	Decision PPRA	<p>Noted the action taken</p>
3	Tender Details	<p>Tender No. PA/001/14/HQ/C/033 for Provision of Consultancy Services for Valuation of TANESCO Assets.</p>
	Complainant	<p>Majengo Estates Developers Ltd.</p>
	Respondent	<p>Tanzania Electric Supply Company Limited (TANESCO)</p>
	Appeal Case number	<p>Appeal Case No. 07 of 2015-16</p>
	Nature of Complaint	<p>The appellant was aggrieved by disqualification of his tender after having reached the negotiation stage while waiting for the Attorney General's vetting of the contract. He also argued that his technical and financial proposals were properly marked and sealed in line with the request for proposal document and that the respondent had no mandate to admit the interested party's application for administrative review after it had issued a notice of intention to award the contract to the appellant.</p>

	Issues determined by PPAA warranting disciplinary measures	PPAA observed that there were irregularities by the respondent in dealing with the appellant's financial proposal due to the fact that the said financial proposal was not only unavailable during tender opening day but had also been opened previously contrary to the procurement law. PPAA further observed that it was wrong for the respondent to negotiate with the appellant while at the same time dealing with the interested party in resolving its administrative review application, procedure of which is very alien to the procurement law and is evidence of the respondent's double dealing with the bidders.
	Decision by PPAA	PPAA quashed the respondent's decision to disqualify the appellant and ordered him to re-tender. The respondent was also ordered to pay the appellant TZS 200,000.00 as appeal filing fees.
	Action taken by PPRA pursuant to Section 99(4) of PPA 2011	<p>Pursuant to Section 99(4) of PPA, 2011, PPRA found the compensation of TZS 200,000.00 to the complainant as a loss of public funds. The following was the recommendation made to the accounting officer of Tanesco through a letter with Ref. No. PPRA/PA/001/'/88 dated 04th December, 2015.</p> <p>The accounting officer to give explanations on the steps/measures he would take against the Tanesco's officials who had occasioned the loss.</p> <p>The accounting officer was given 14 days to report implementation of the above recommendation.</p>
	Implementation status by the Accounting Officer	<p>The AO through a letter with Ref. No. SMP/MCC/PMU/15/6/98 dated 15th December, 2015 which was received on 23rd February, 2016 informed the Authority the following:</p> <p>All the responsible staff were served with warning letters and were required to pay a total amount of TZS 200, 000.00 which was incurred by TANESCO to pay M/s Majengo Estates Ltd. The letters were attached and had the same Ref. No.SMP/PMU/MCC/PMU/16/24/007 but addressed to individual officials.</p> <p>Through a letter with Ref. No. PPRA/PA/001/'K'/65 dated 2nd August, 2016 PPRA required the AO to submit evidence for payment of the sum of Tshs. 200,000.00 by the responsible officials.</p>
	Decision of the Advisory Committee of the Board of Directors of PPRA	Awaiting response from Tanesco
4	Tender details	Tender No. PA-079/2014-2015/NCT/C/06 for Provision of Consultancy Services to Carry out Verification and Valuation of Fixed Assets and Preparation of Fixed Asset Register
	Complainant	Whitenights Investment Real Estate Investment Analysis Co. Ltd
	Respondent	National College of Tourism (NCT)
	Appeal case number	Appeal case No. 40 of 2015/16
	Nature of Complaint	The appellant was aggrieved by respondent's decision to disqualify his tender alleging that he submitted the highest ranked bid with a lowest financial bid and technical score.
	Issues determined by PPAA warranting disciplinary measures	PPAA observed that the appellant disqualification was within the law and was justified. However, it ruled out that the award of the tender to the proposed tenderer was vitiated by procedural irregularities.
	Decision by PPAA	PPAA quashed and set aside the award of the tender and ordered NCT to re-start the tender process in observance of the law and compensate the appellant a sum of TZS 200,000/- being appeal filing fees.

	Action by PPRA pursuant to Section 99(4) of PPA 2011	<p>Pursuant to Section 99(4) of PPA, 2011, PPRA found the compensation cost of TZS 500,000.00 to the complainant as a loss of public funds. The following was the recommendation made to the Accounting Officer of NCT through a letter with Reference No. PPRA/PA/079/"A"/48 dated 05th August, 2015.</p> <p>The accounting officer to give explanations on the steps/measures he would take against the College's officials who had occasioned the loss.</p> <p>The accounting officer was given 14 days to report implementation of the above recommendation.</p>
	Implementation status by the Accounting Officer	<p>The Accounting Officer reported the following status to PPRA through a letter with Ref. No. NCT/U/20/6/17 dated 15th December, 2015:</p> <p>Since it is the first time NCT officials made such mistake, the Accounting Officer held a meeting with the concerned officials and warned them against making a similar mistake in the future.</p> <p>The College informed PPRA that it would endeavor to provide regular training to its officers in matters related to procurement.</p> <p>Following the above status the Authority, by letter with Ref. No. NCTC/U/20/6/17 dated 08th April, 2016 PPRA required NCT to submit evidence on the measures taken.</p> <p>A reminder to the AO was sent through a letter with Ref. No. PPRA/PA/079/"A"/61 dated 2nd August, 2016.</p> <p>The AO through a letter with Ref. No. NCTC/U/20/6/30 dated 16 August, 2016 replied to our reminder letter by submitting a copy of the Minutes of a meeting between the NCT AO, PMU and Heads of departments held on 03 June, 2015, whereby at the end of the meeting and as per Clause 2.2 of the minutes, the AO warned the Head of PMU and the officers involved in the given tender and urged them to comply with the procurement law and avoid further violations in the future leading to serious disciplinary measures.</p>
	Decision of PPRA	Took note of implementation status
5	Tender details	Tender Number AE/008/2014-15/HQ/G/8 Lot 1, 2 and 3 for the Provision of Lot 1: 220/33 kV Substation Extension at Mtera Hydropower Plant – Appeal Case No. 23, Lot 2: Villages Electrification in Iringa and Dodoma Regions – Appeal Case No. 24 and Lot 3: Villages Electrification in Singida, Tabora and Shinyanga Regions
	Complainant	JV MBH Power Limited and Shreem Electric Limited
	Respondent	Rural Energy Agency (REA)
	Appeal case number	Appeal case Nos. 23, 24, and 25 of 2015-2016
	Date of decision by PPAA	22 nd February, 2016
	Nature of Complaint	<p>Under Appeal Nos. 23 & 25, the appellant was dissatisfied with disqualification of its bid. He alleged that the respondent (REA) erred in law for using post-qualification criteria to disqualify his tender which qualified under the pre-qualification process conducted in accordance with the Bid Data Sheet. He further alleged that REA erred in law for disqualifying its tender, which was submitted in a Joint Venture based on un-proved allegations against MBH Power Limited who was the lead partner. Hence REA had failed to consider that as a JV the appellant had more capacity than a single entity.</p> <p>Under Appeal No. 24, the appellant alleged that REA contravened the procurement law and provisions of the ITB by disqualifying its tender for failure to quote the price of Double Cabin 4WD since the same was not a sufficient reason for disqualification.</p>

	Issues determined by PPAA warranting disciplinary measures	In resolving the issues, PPAA observed that the Appellant's tenders for Lots 1 and 3 were disqualified during post qualification process after the evaluation Committee had observed that the lead partner in the JV, M/s MBH Power Limited was among the contractors with the poorest performance in the on going awarded contracts by REA. PPAA was of the firm view that the criteria used in the said post qualification evaluation were not those contained in the pre-qualification process hence the disqualification was not proper.
		With regard to the Appellant's disqualification for Lot 2 for failure to quote the price of Double Cabin 4WD during the preliminary evaluation was in contravention of the Respondent's own Tender Document and Regulation 203 (1) of PPR, 2013.
	Decision by PPAA	PPAA upheld the appeal, quashed the intention to award the tender to the successful bidders and ordered REA to re-evaluate the tenders afresh with a new independent evaluation team with exclusion of members of the teams in the first and second evaluation and to further compensate the appellant a sum of TZS 600,000/- being appeal filing fee.
	Action taken by PPRA pursuant to Section 99(4) of PPA 2011	Pursuant to Section 99(4) of PPA, 2011, PPRA found the compensation cost of TZS 600,000.00 to the complainant as a loss of public funds. The following was the recommendation made to the Accounting Officer of REA through a letter with Reference No. PPRA/AE/008/'C'/ 40 dated 01 st April, 2016.
		The accounting officer to give explanations on the steps/measures taken against the Agency's officials who had occasioned the loss.
		The accounting officer was given 14 days to report about implementation of the recommendations.
	Implementation status by the Accounting Officer	Accounting Officer of REA, through a letter with Reference No. AG 134/157/16/40 and dated 13th April, 2016 informed the Authority the following:
		All officials of REA were instructed to ensure they exercise care and professionalism in making judgment and should always abide by the Public Procurement Act and its regulations.
		Furthermore, REA informed PPRA that it would provide capacity building training to strengthen the capacity of all officials on matters relating to the public procurement process.
		Through a letter with Ref. No. PPRA/AE/008/C/61dated 2 nd August, 2016, the Authority required the AO to submit copies of the warning letters that were given to the responsible officials.
	Decision of PPRA	Awaiting response from the AO

Annex 4-4: Resolutions of the 8th East African Public Procurement Forum

S/N	ISSUE	RESOLUTIONS	RESPONSIBLE	TIMEFRAME
1	Harmonization of procurement policies	<ul style="list-style-type: none"> EAC Secretariat should develop a regional procurement policy with input from partner states; Partner states should review their procurement processes, methods and tools in line with the regional procurement policy; and Partner states should incorporate provisions for ensuring that social, economic and environmental aspects are imbedded in public procurement frameworks 	EAC Secretariat	<ul style="list-style-type: none"> 30th June, 2016 Immediately after development of regional procurement policy August, 2016
2	Harmonization of procurement practices	Partner states should commit to having harmonized legislations, standards and practices for the region.	Each partner state	31 st December, 2016
3	Harmonization of provisions for blacklisting of bidders in EAC	EAC Secretariat should coordinate the review of the provisions for blacklisting of bidders in the region with inputs from partner states	EAC Secretariat	30 th June, 2016
4	Establishment of a common portal for publication of opportunities in EAC	EAC Secretariat should develop a common electronic portal for publication of procurement opportunities and contract awards in the region, with inputs from partner states and in line with the provisions of article 35 of the common market protocol	EAC Secretariat	31 st December, 2016
5	Automation of procurement processes, methods and tools in the region	Partner states should speed up establishment of e-procurement systems	Each partner state	30 th June, 2016
6	Budgetary constraints faced by procurement oversight bodies in the partner states	Partner states should allocate sufficient budget to speed up further procurement reforms	Each partner state	Immediately
7	Capacity to handle interstate projects procurement	EAC Secretariat should initiate capacity building interventions for the partner states institutions to handle interstate projects procurement	EAC Secretariat	Immediately
8	Empowerment of the private sector to fully and efficiently participate in public procurement	EAC Secretariat should, with inputs from Partner states, institute mechanisms for promoting local content and development of SMEs through public procurement	EAC Secretariat	30 th June, 2016
9	Hosting of the next East African Public Procurement Forum	Rwanda shall host the ninth East African Public Procurement Forum	Rwanda	2016

Annex 5-1(A): Detailed analysis of value of awarded contracts

<i>Category of PE</i>	<i>Financial Year</i>	<i>No. of PEs</i>	<i>Planned Budget</i>	<i>Actual Budget</i>	<i>Goods</i>	<i>Works</i>	<i>Consultancy Services</i>	<i>Non-Consultancy Services</i>	<i>Disposal of Assets by Tender</i>	<i>Total</i>
Ministries	2013/14	16	3,780,666	2,805,475	37,983	16,439	19,846	44,221	0	118,489
	2014/15	19	5,469,417	3,360,239	265,312	79,985	39,531	50,516	11,306	446,650
	2015/16	18	3,479,132	1,474,899	199,408	65,223	85,999	32,868	0	383,498
Parastatal Organisations	2013/14	70	3,445,112	3,880,312	937,507	994,550	103,775	72,888	165	2,108,885
	2014/15	77	6,116,494	3,683,157	833,525	756,703	32,690	234,182	930	1,858,030
	2015/16	95	5,676,662	3,583,597	547,100	544,993	75,135	136,956	441	1,304,625
Executive Agencies/ Water Authorities	2013/14	41	1,274,190	932,682	392,463	1,106,323	135,365	20,779	51	1,654,981
	2014/15	42	2,784,652	1,708,890	329,065	931,331	50,720	46,748	140	1,358,004
	2015/16	59	3,686,721	2,505,311	225,735	503,117	56,898	54,476	18	840,244
Independent Departments	2013/14	20	643,088	501,330	500,580	9,820	3,933	50,970	7	565,310
	2014/15	26	870,038	924,406	248,452	3,620	11,539	47,927	144	311,682
	2015/16	23	1,100,153	983,797	109,692	2,897	1,314	21,401	0	135,304
Regional Administrative Secretariats	2013/14	18	276,860	222,110	9,641	7,908	906	4,480	0	22,935
	2014/15	22	146,873	87,215	11,725	5,788	1,640	4,039	2	23,194
	2015/16	18	101,503	57,835	4,751	6,455	282	3,083	0	14,571
Local Government Authorities	2013/14	70	1,577,492	1,107,962	64,649	283,407	11,883	27,904	103	387,946
	2014/15	81	1,860,718	1,177,923	72,532	259,571	5,668	13,824	129	351,724
	2015/16	109	2,782,559	2,082,307	80,189	216,292	7,349	18,224	351	322,405
Total	2013/14	235	10,997,408	9,449,871	1,942,823	2,418,447	275,708	221,242	326	4,858,546
	2014/15	267	17,248,193	10,941,831	1,760,611	2,036,998	141,788	397,236	12,651	4,349,284
	2015/16	322	16,826,730	10,687,746	1,166,875	1,338,977	226,977	267,008	810	3,000,647
Percentage (%)	2013/14	51%		86%	40%	49.80%	5.70%	4.50%	0.01%	
	2014/15	57%		63.40%	40.50%	46.80%	3.30%	9.10%	0.30%	
	2015/16	63%		64%	38.89%	44.62%	7.56%	8.90%	0.03%	

Annex 5-1(B): Detailed analysis of number of awarded contracts

<i>Category of PE</i>	<i>Financial Year</i>	<i>Goods</i>	<i>Works</i>	<i>Consultancy Services</i>	<i>Non-Consultancy Services</i>	<i>Disposal of Assets by Tender</i>	<i>Total</i>
Ministries	2013/14	2,253	61	103	2,588	0	5,005
	2014/15	2,997	86	93	2,681	2	5,859
	2015/16	2,697	68	63	2,377	0	5,205
Parastatal Organisations	2013/14	16,966	759	355	9,011	83	27,174
	2014/15	16,921	851	240	7,681	49	25,742
	2015/16	26,409	869	259	19,522	28	47,087
Executive Agencies/ Water Authorities	2013/14	5,239	1,427	209	2,192	49	9,116
	2014/15	7,341	1,270	223	3,384	3	12,221
	2015/16	13,868	1,510	327	4,587	2	20,294
Independent Departments	2013/14	1,267	49	68	1,141	1	2,526
	2014/15	1,600	37	42	1,539	13	3,231
	2015/16	1,658	27	35	1,502	0	3,222
Regional Administrative Secretariats	2013/14	3,902	71	115	1,585	0	5,673
	2014/15	3,874	37	15	1,565	1	5,492
	2015/16	2,899	14	8	1,140	0	4,061
Local Government Authorities	2013/14	18,613	1,593	95	4,400	13	24,714
	2014/15	17,617	1,556	147	3,637	7	22,964
	2015/16	23,182	1,482	87	4,875	80	29,706
Total	2013/14	48,240	3,960	945	20,917	146	74,208
	2014/15	50,350	3,837	760	20,487	75	75,509
	2015/16	70,713	3,970	779	34,003	110	109,575
Percentage (%)	2013/14	65%	5.3%	1.3%	28.2%	0.2%	
	2014/15	66.70%	5.10%	1%	27.10%	0.10%	
	2015/16	64.5%	3.6%	0.7%	31.0%	0.1%	

Annex 5-2: Assessment tool for compliance audit

No	Indicator	Requirements/criteria	Checklist	Performance data	Max. score	Score	Remarks
1	Institutional Set up and Performance				10.0%		
1.1	Institutional set up				5.0%		
1.1.1	Properly established Tender Board	Section 31 of PPA 2011 read together with the second schedule under Section 31(2) of PPA, 2011 requires every Procuring Entity (PE) to establish a Tender Board properly composed.	<p>Check on whether;</p> <ul style="list-style-type: none"> The established TB is composed of a Chairman, six members who are either Heads of departments or person of similar standing. Technical competence of the Chairman and the other TB members (Obtain letters of appointment of a Chairman and the TB Members from the TB file). Duration of serving as a Chairman or members should be 3 years but eligible for re-appointment for a further period of 3 years (See the Date of first appointment). The Secretary of the TB should be the Head of the Procurement Management Unit. 	Existence of tender board in accordance with the requirements of Act and Regulations	1.0		
		Regulation 7 of GN No.330 of 2014 of the Local Government Authority's requires all LGA to establish a Tender Board properly composed.	<p>Check on whether;</p> <ul style="list-style-type: none"> The established TB is composed of a Chairman, four members who are either Heads of departments or person of similar standing. Technical competence of the Chairman and the other TB members (Obtain letters of appointment of a Chairman and the TB Members from the TB file) The TB is composed by the Chairman, four members and a Secretary who shall be the HPMU. 	Existence of tender board in accordance with the requirements of Act and Regulations			
			<ul style="list-style-type: none"> The District Legal Officer and District Treasury were appointed as members of the TB. Duration of serving as a Chairman or members should be 3 years but eligible for re-appointment for a 				

			further period of 3 years (See the Date of first appointment).				
1.1.2	Notification to PPRA	Section 32(1) of PPA 2011 requires every PE to notify the Authority(PPRA) on the establishment of the Tender Board.	<ul style="list-style-type: none"> Check whether the Authority was informed on the composition and the qualification of the TB members not later than 14 days from the date of its appointment. 	Whether notification has been sent to the authority or not	0.5		
1.1.3	Establishment of procurement management unit	Section 37 of PPA,2011 requires the Accounting Officer to establish a Procurement Management Unit(PMU) and staffed to an appropriate level. Likewise, the Local Government Authority Regulation 18 of 2014 (Reg.18 of GN No.330 of 2014), requires all PE's under LGA to establish a PMU staffed to an appropriate level.	<p>Check whether;</p> <ul style="list-style-type: none"> PMU is in the Organizational structure of a procuring entity. The Procurement Management Unit is staffed to an appropriate level depending on the nature and volume of the PE procurement. The PMU is headed by a person with appropriate academic and professional qualifications registered by the Procurement Professional Body and report directly to the AO of a procuring entity. 	Existence of PMU in accordance with the requirements of PPA and PPR	1.0		
1.1.4	Establishment of PMU sub vote and allocation of fund	PMU had a sub-vote and allocated with fund as per the approved budget. (Obtain Payment Voucher showing remittance/transferred of fund to PMU).	Check whether PMU had a sub-vote and allocated with fund as per the approved budget. (Obtain Payment Voucher showing remittance/transferred of fund to PMU).	Whether a sub-vote has been given to PMU and allocated with fund as per the approved budget.	0.5		
1.1.5	Existence of Internal Audit Unit	The procuring entity has established its Internal Audit Unit.	<ul style="list-style-type: none"> Check on whether the Organization structure of the procuring entity had position of the Internal Audit unit/Department. Request for the files of the Internal Audit Unit/Department staff to obtain their qualifications. Request for internal audit Report. 	Presence of Internal Audit Unit	0.5		
1.2	Performance Measures						
1.2.1	Knowledge of PPA and PPR for members of TB	Members of the TB should be trained in PPA, 2011 and its Regulations for the discharge of their functions as described in Section 33 of PPA, 2011 and Reg. 18 of GN No; 300 of 2014.	<ul style="list-style-type: none"> Request for Certificates obtained after the completion of the training course for verification. Assess the knowledge of the TB members when adjudicating their procurement functions through TB minute/various approvals. 	Proportional of members of TB who possess knowledge of PPA and PPR	0.5		
1.2.2	Knowledge of PPA and PPR for PMU staff	PMU staffs should be trained in PPA, 2011 and its regulations for the	<ul style="list-style-type: none"> Request for Certificates obtained after the completion of the training course 	Proportional of staff of PMU who possess knowledge of	0.5		

		discharge of their functions as described under Section 38 of PPA, 2011 and Reg. 25 of GN No; 300 of 2014	<ul style="list-style-type: none"> for verifications. Assess the knowledge of the PMU staff when performing their procurement functions. 	PPA and PPR					
1.2.3	Knowledge of PPA and PPR for IAU staff	Internal Audit Unit Staff should be trained in PPA, 2011 and PPR, 2013 for the discharge of their functions as described under Section 48 of PPA, 2011	<ul style="list-style-type: none"> Request for Certificates obtained after the completion of the training course for verification. Review the Audit report to identify whether the report had included procurement issues. 	Proportion of IAU staff trained in PPA, 2011 and its regulations.	0.5				
1.3	Compliance of Organs to their stipulated powers and Responsibilities	Subject to the provision of PPA, the AO, TB, Budget Approving Authority (BAA), PMU, UD and EV shall act independently in relation to their respective functions and powers as described in Section 41 of PPA, 2011			5.0%				
1.3.1	<p>Accounting Officer exercise all his powers and responsibilities and observes independence..</p> <p>TB exercise all its powers and responsibilities and observes independence.</p> <p>BAA exercise all its powers and responsibilities and observes independence.</p> <p>PMU exercise all its powers and responsibilities and observes independence.</p> <p>UD exercise all its powers and</p>	<p>Section 41 of PPA ,2011 requires the Accounting Office(AO),Tender Board(TB), Budget Approving Authority (BAA), PMU, User Department (UD) and Evaluation Committee (EC), to act independently in relation to their respective functions and powers.</p> <p>Likewise, the Local Government Authority Regulation 28 of GN No. 330 of 2014 requires the AO, TB, BAA ,PMU, UD and EC under local government to act independently in relation to their respective functions and powers.</p>	<ul style="list-style-type: none"> whether the AO had performed its functions in accordance with Section 36 of PPA, 2011 without interfering with the functions of the TB, PMU, EC and UD. whether the TB had performed its functions in accordance with Section 33 (1)of PPA, 2011 without interfering with the functions of the AO, PMU, EC and UD. whether the BAA had performed its functions in accordance with Section 33 (2) of PPA, 2011 without interfering with the functions of the AO, TB, PMU, EC and UD. whether the PMU had performed its functions in accordance with Section 38 of PPA, 2011 without interfering with the functions of the AO, TB, PMU, EC and UD. whether the UD had performed its without the interference of AO, TB, PMU, EC the functions in accordance with Section 39 of PPA, 2011 . whether the IAU had performed its functions in accordance with internal audit functions and include 	<p>The extent to which the AO exercise all his powers and responsibilities and observes independence</p> <p>The extent to which TB performs all its responsibilities and observes independence</p> <p>The extent to which Budget Approving Authority (BAA) performs all its responsibilities and observes independence</p> <p>The extent to which PMU performs all its responsibilities and observes independence</p> <p>The extent to which UD performs all their responsibilities and observes independence</p> <p>Proportion of IAU reports</p>	1.0	1.0	0.5	1.0	1.0

	responsibilities and observes independence. IAU exercise all its powers and responsibilities and observes independence.		procurement issues as required by Section 48 (2) of PPA, 2011. <ul style="list-style-type: none"> Review minutes of the TB meeting Review the evaluation reports and see whether the other PMU, TB and AO were involved in the evaluations of tenders Check on various communications made to bidders and see whether communications were made by the AO (in the respective individual tender file). 	which include procurement matters	0.5		
2.0	Appropriate preparation and implementation of Annual Procurement Plan (APP)				10.0%		
2.1	Properly prepared APP	A Procuring entity shall plan its procurement in accordance to Section 49 of PPA, 2011 and Reg. 69-75 of GN No; 446 of 2013.			3.0%		
2.1.1	Use of appropriate PPRA's templates and tender numbering as per PPRA's guidelines	Section 49 of PPA, 2011 and its Regulations 69 – 75 of GN No. 446 of 2013 requires a PE to plan its requirements and use appropriate template issued by the Authority.	Assess whether; <ul style="list-style-type: none"> The procuring entity had prepared APP through using APP template format issued by PPRA [in all the three templates (internal, external and submission to PPRA) for G, W NCS,D and three templates for CS] Procuring entities use appropriate tender numbering as issued by PPRA [in all the three templates (internal, external and submission to PPRA) for G, W NCS,D and three templates for CS] Check the Approved budget of the procuring entity for the FY under Audit. There was an aggregation of requirement from UD and were incorporation in the APP The procuring entity had integrated its procurement budget with its expenditure programme The procuring entity had been procuring its item through emergency basis (Check on the number of 	Appropriate PPRA's templates used Percentage of tenders with appropriate numbering as per PPRA's guidelines	0.6 0.6		

			<p>emergency procurements done)</p> <ul style="list-style-type: none"> The APP was submitted to PPRA for posting in the website 				
2.1.2	Tender processing time allocated properly	Regulation 68(4) and eighth schedule of GN No; 446 of 2013 requires the PE's to allocate the tender processing time appropriately within the bid validity period in all the three templates (internal, external and submission to PPRA) for G, W NCS,D and CS].	<ul style="list-style-type: none"> Obtain APP from the PE and assess whether the method of procurement has been indicated for each tender Check if processing time has been indicated Check if the time indicated complied with the eighth and eleventh schedule of PPR, 2013 Check if the allocated time is within the tender validity period (normally 60 to 150 days depending on the nature and magnitude of the tender) 	Percentage of tenders with appropriate processing time	0.6		
2.1.3	Proper aggregation of requirements	Section 49 (b & c) of PPA, 2011 and Reg. 72, 73 of GN No; 446 of 2013 requires a procuring entity to aggregate its requirements wherever possible, both within the procuring entity and between procuring entities, to obtain value for money and reduce procurement costs and avoid splitting of procurement to defeat the use of appropriate procurement methods, avoid emergency procurements and make use of framework contract wherever appropriate to provide an efficient, cost effective and flexible means to procure works, services or supplies that are required continuously or repeatedly over a set period of time [in all the three templates (internal, external and submission to PPRA) for G, W NCS,D and three templates for CS].	<p>Check whether;</p> <ul style="list-style-type: none"> Procurement has been properly aggregated according to similarities; Procurement were not splitted/ divided into small procurement to avoid the appropriate methods which requires tenders to be advertised; Emergency procurements were avoided; Framework contracts were indicated in the APP (when appropriate) 	Percentage of tenders which have been properly aggregated	0.6		
2.1.4	Proper arrangement of TB/committees meetings	Para 5 of the second schedule of PPA, 2011 requires a PE to arrange TB meetings in a reasonably for efficiency outcome/cost effective while accommodating in all the three templates (internal, external and submission to PPRA) for G, W NCS,D and three templates for CS].	<ul style="list-style-type: none"> Obtain APP and check on the arrangement of tender board meeting through looking on various date arranged for TB approvals. Request for all tender board minutes and identify the tender board meetings held per month. Obtain payment voucher and review 	Proper arrangement of TB/committees meetings	0.6		

			payments made to the members of the tender board.				
2.2	The APP approved by Budget Approving authority	Section 33(2a) 49 (2) of PPA, 2011 and Reg. 69 (9) of GN. No. 446 of 2013 requires the Budgeting Approving Authority to review and approve the APP based on its budget and action plan. Likewise Regulation 69(9) of GN No. 446 of 2013 requires any inclusion of procurement in the procurement plan to obtain approval of the AO.	<ul style="list-style-type: none"> Request for BAA minutes to check whether the APP was approved. Assess procurements which were implemented without prior approval of AO ; Check if there were not also included in the APP 	APP approved by the budget approving authority	1.0		
2.3	GPN published in the tender portal and its summary in TPJ	Section 105(r) of PPA, 2011 and Regulation 18 of GN. No 446 of 2013 requires a PE which intends to procure goods, works or Services to prepare its General Procurement Notice (GPN) based on its APP and submit it together with its summary to the Authority for publication in the Tanzania procurement Journal (TPJ) and Tenders Portal. The Publication of GPN should be at least month before the publication of Specific Procurement Notice (SPN). Any revision of the APP shall be posted in the TPJ and tenders' portal	<ul style="list-style-type: none"> Request for GPN submitted to PPRA for posting in the website Check on the date of submitting APP to the Authority to verify whether it comply with the requirement of Publishing a GPN at least one month before SPN 	G.P.N advertised to the public through Tanzania Procurement Journal and tender Portal.	1.0		
2.4	APP implemented properly	A procuring entity shall implement its procurement activities in accordance with the annual work plan issued		Appropriate preparation and implementation APP	5.0%		
2.4.1	APP adhered to (Unless there are acceptable justifications)	A PE is required to implement its procurement activities in accordance with the annual work plan issued. Section 49(3) of PPA, 2011 and Regulation 69(9) of GN. No. 446 of 2013 requires a PE to adhere to the APP and any unplanned procurement should obtain prior written approval of the AO	<ul style="list-style-type: none"> Obtain APP and identify lists of tenders floated/implemented against the lists of tenders not floated/implemented. Identify list of tenders implemented which were in the APP against numbers of tenders implemented without being included in the APP. Request for contract Register to assess list of tenders/contract which were implemented without being included in the APP. Request for Payment Voucher from 	Proportional of procurement in accordance to APP	2.0		

			<p>the Finance Department.</p> <ul style="list-style-type: none"> Request for LPO register from the Finance Department/PMU. Request for Internal Auditors reports to observe issue raised by the IAU. 				
2.4.2	Efficiency in implementing the APP	<p>Section 63(2) of PPA, 2011 and Regulation 5(c) and 68(3) (4) GN. No. 446 of 2013 which requires all procurement and disposal to be conducted in a manner that maximizes competition and achieve economy, efficiency, transparency and value for money. Likewise, the actual time (timescale) for each procurement shall be calculated on the basis of the standard processing times prescribed in the eighth and Twelveth schedules of the Regulations GN. No. 446 of 2013. The commencing dates and critical points in the procurement process shall be set out in the procurement plans.</p>	<p>The auditor should look/check the following;</p> <ul style="list-style-type: none"> Whether specification and criteria of evaluation were non discriminatory Whether bidders were given equal opportunities to participate in the tender floated Whether bidders were disqualified through using criteria not set in the bidding document Whether the tenders in case of competitive bidding (ICB & NCB) were advertised through using a wide circulated news paper and a copy submitted to the Authority Approval of funds from the AO to proceed with the procurement process 		3.0		
2.4.2.1	From submission of requirements by User Department to Tender Advertisement	<p>The auditor should establish the actual time used for the particular tender from submission of requirements by user department up to tender advertisement.</p>	<ul style="list-style-type: none"> Check for approval of funds from the AO to proceed with the procurement process. Check for submission of requirement from UD. Check on the method of procurement used Check for date of issuance of SPN. Minute of tender opening. 	<p>Proportion of actual time used for the particular tender compared to time stipulated in the APP for the same tender at the stage <i>(Allocate the score according to the number of tenders with weaknesses)</i></p>	1.5		
2.4.2.2	From tender opening to contract signing	<p>The auditor should establish the actual time used for the particular tender from tender opening to contract signing, and compare how it is efficient compared to the time stipulated in the APP as well as the Eighth Schedule of GN. No. 446 of 2013 depending on the method of procurement used.</p>	<ul style="list-style-type: none"> Check on the method of procurement used Check for date of issuance of SPN. Minute of tender opening. Evaluation report. Tender Board approvals Letter of acceptance Signed Contract document 	<p>Proportion of actual time used for the particular tender compared to time stipulated in the APP for the same tender at the stage <i>(Allocate the score according to the number of tenders with weaknesses)</i></p>	1.5		
PART B; TENDER PROCESSING							

3.0	Appropriateness of the Tender Process				20.0%		
3.1	Approval to start the procurement process	Relevant organs in the PE approved procurement process to start.			1.0		
3.1.1	Initiation of need by user department	Section 39(1)(b) of PPA, 211 requires the user departments to initiate procurement and forward them to PMU. Regulation 325 of GN. No. 446 of 2013 requires any disposal by tender by a PE to be authorized by the Paymaster General or competent authority.	<ul style="list-style-type: none"> Minute sheets/documents showing UD submission of requirements/technical input to PMU Proposed technical specifications for procurement requirements to PMU 	Percentage of tenders which were initiated by user departments	0.25		
3.1.2	Confirmation of funds availability by vote book accountant	Regulation 75 of GN. No. 446 of 2013 requires PEs to confirm availability of funds before commencement of the procurement process.	<ul style="list-style-type: none"> Documents showing a request from user requesting the AO approval of fund allocated to start the procurement process. Document showing the AO approval of fund to start the procurement process 	Percentage of tenders whose funds availability were confirmed before start	0.25		
3.1.3	Approval to proceed with procurement	Section 38 (a, g & f) of PPA, 2011 requires PMU to manage all procurements and disposal by tender activities and recommend procurement and disposal by tender procedures also to check and prepare statement of requirements.	<ul style="list-style-type: none"> Assess the APP to identify how procurements/tenders in the APP were implemented. Request for contract register to identify contract implemented Request for Payment Vouchers (PV) from Finance Department/unit Request for LPO dispatch books 	Percentage of tenders which obtained recommendation to start the procurement process by PMU	0.25		
3.1.4	Confirmation of funding by the AO	Section 36(1) (d) & (g) of PPA, 2011 requires AO to approve all procurement opportunities and to certify the availability of funds to support the procurement activities.	<ul style="list-style-type: none"> Request for contract register to identify contract implemented Request for LPO dispatch books Request for the document showing the confirmation of funds from the Accounting Officer Check on the cancelled tenders to observe the reasons for cancellations 	Percentage of tenders which obtained approval to start the procurement process and to certify the availability of funds by the AO	0.25		
3.2	Properly prepared tender documents	The tender document should be completely prepared in the manner directed by PPA, 2011 and PPR, 2013.			1.5		
3.2.1	Used Standard Tender Documents issued/ approved by PPRA	Section 70 of PPA, 2011 requires a PE to use the appropriate standard model tender documents for the procurement in question. Likewise Regulation 184(3, 4 & 5) of GN. No. 446 of 2013 requires a PE to use the appropriate standard tender documents issued by the Authority to	<ul style="list-style-type: none"> Review tenders implemented through Competitive and Selective procurement/tender procedures Review the tender documents issued to bidders to identify whether it was the standard bidding document issued by the Authority 	Percentage of tender which used standard documents	0.3		

		<p>address specific issues of a project as per guidelines issued by the Authority. Any changes to the standard tender documents should be introduced only through tender data sheets or through special conditions of contract. Where the relevant standard tender documents are not issued, the PE shall use standard tender documents acceptable to the Authority.</p> <p>Regulation 287(4) of GN. No. 446 of 2013 requires PEs to use standard RFP issued by the Authority and shall list all the documents included in the request for proposals.</p>	<ul style="list-style-type: none"> • Check whether the amendments were made in the tender data sheet or special condition of the contract to accommodate procuring entity requirements. • Check on the content of standard bidding document which includes; invitation for tender; Instruction to bidder; tender data sheet; General Condition of a Contract; Special Condition of a Contract etc 				
3.2.2	Arrangement and completeness tender documents	<p>Section 69(2 & 3) and 84(4) of PPA 2011 requires all prospective tenderers to be provided with same information and be assured of equal opportunities to obtain additional information. The tender documents should not include discriminatory requirements and terminologies to restrict participation of tenderers. Likewise, Regulation 22 of GN. No. 446 of 2013 restricts description of goods, works services or asset that create obstacles to participation such as terms, specifications, plans, drawings, symbols, trade mark, name, patent, type, specific origin or producer. Where no other sufficient or intelligible way of describing the characteristics of goods, works or services to be procured is provided, the word "or equivalent" shall be used.</p>	<ul style="list-style-type: none"> • Check on the number of bidders participated in the tender floated • Check whether there are complaints from bidders on unfair dealing • Check to see whether there are inadequate responses from bidders • Are the costs of the item higher than the prevailing market price? • Check whether the document had provided inadequate or inappropriate information/specification • Check whether the specification had mentioned the trade name or mark • Check whether enquires, questions and clarifications about the tendering document were passed to all potential tenderers. 	Percentage of tenders with complete information and properly arranged tender documents	0.3		
3.2.3	Neutral specification/ToR	<p>Regulation 275 of GN. No. 446 of 2013 requires a PE to prepare Terms of Reference (ToR) for the assignment of consultancy services. The same should be neutral.</p> <p>Likewise, Regulation 323 (4) of GN. No. 446 of 2013 prohibits a PE to impose a</p>	<p>Check whether the Terms of Reference (ToR) for the assignment of consultancy services are neutral.</p>	Percentage of tender which have neutral specification/ToR	0.3		

		<p>criterion, requirement as procedure with respect to qualifications of asset buyers other than those provided under Regulation 323 (1) of GN. No. 446 of 2013.</p>					
3.2.4	Properly filled tender data sheet	<p>Section 68(5) of PPA 2011 provides for modification of tender documents and extend the deadline for submission of tenders if found to be necessary.</p> <p>Likewise, Regulation 184(4) of GN. No. 446 of 2013 allow changes to standard tender documents to be introduced or made only through the tender data sheet or through special conditions of contract.</p>	<ul style="list-style-type: none"> • Check whether the amendments were made in the tender data sheet to accommodate procuring entity requirements. • Check whether the tender document had provided all information necessary to enable potential bidders to prepare there bids • Check whether there is a clear distinction made between mandatory and desirable requirements • Check whether an evaluation matrix has been prepared using appropriately weighted evaluation criteria determined in the tender documentation prior to advertising. • Check the evaluation criteria set in the bidding documents to see whether they were not discriminatory 	Percentage of tenders with properly filled tender data sheet	0.3		
3.2.5	Unambiguous evaluation criteria	<p>Section 72 of PPA, 2011 requires the basis for tender evaluation and selection of the lowest evaluated tender to be clearly specified in the tender document.</p> <p>Likewise, Regulation 202 (3 &4 &5), 203 and 204 of GN. No. 446 of 2013 requires the tender evaluation committee to evaluate the tenders on a common basis by carryout preliminary examination of tenders to consider if they conform to all terms, conditions and specifications of the tender document without material deviation or reservations in addition the evaluation shall be carried out using the criteria explicitly stated in the tender documents.</p>	<ul style="list-style-type: none"> • Review the evaluation report and assess the reasons for bidders disqualifications • Review the evaluation report to check whether the EC had carried out the evaluation of bids in accordance with the guidelines issued by PPRA. • Check whether they were bidder's complaints regarding evaluation of tenders. • Check whether it is an international or national competitive tender and they were requirements to apply margin of preference in favour of local firm but the PE opted not to use. 	Percentage of tenders with unambiguous evaluation criteria	0.3		
3.3	Appropriate methods of	Part VI of PPA 2011 prescribed various methods of procurement and processes	<ul style="list-style-type: none"> • Request for estimated procurement budget for each individual tender 				

	procurement	<p>to be used by PE's when engaging in the procurement of goods, works, services non-consultancy services and disposal by tender.</p> <p>Likewise, Part V and the Seventh Schedule of GN. No. 446 of 2013 provides for methods of selection and limit of application per contract for procurement of goods, work and non-consultancy services and disposal of public assets.</p> <p>Part IX and the Eleventh schedule of GN. No. 446 of 2013 provides for procedures for Selection and employment of consultants, the methods of selection and limit of application per contract for consultancy services.</p> <p>Regulation 328, 329,330 and 331 Of GN. No. 446 of 2013 prescribed the methods of procurement for a PE intending to commence competitive disposal by tender process.</p>	<p>reviewed.</p> <ul style="list-style-type: none"> • Use the PPR, 2013 to identify method of procurements and there conditions for use. • Check for the nature of item, works or services to be procured. • Procedural Form No. 3: Approval of Procurement/ Selection method. • Part VI of PPA, 2011 and Part V, Seventh schedule, part IX and Eleventh schedule of GN No. 446 of 2013. 	Percentage of tenders with appropriate methods of procurement	1.0		
3.4	Approval of advert and tender document	<p>Regulation 181(3) of GN. No. 446 of 2013 requires PMU to submit to the TB a draft text of invitation and tender document (for goods, works and non-consultancy services) for comments and approval and incorporate any agreed amendments to the final texts prior to publication of the invitation and issuance of tender documents.</p> <p>Likewise Regulation 280(2) of GN. No. 446 of 2013 requires PMU to prepare the invitation for expression of interests (for consultancy services) and table before the TB for comments and approval.</p> <p>Regulation 332 (2) of GN. No. 446 of 2013 requires PMU to table before the TB the invitation and disposal by tender</p>	<ul style="list-style-type: none"> • Check the internal memo/minutes sheets from PMU forwarded a draft tender document to TB for approval. • Check whether the bidding document had obtained prior approval of the tender board before issued to bidders or have the RFP/STD and tender notice been approved by the TB? • Look for minutes of the TB or Circulars that approved the STD or RFP. 	Percentage of tendersin which advert and tender documents obtained approvals	1.0		

		documents, for comments and approval.					
3.5	Approval of shortlist of suppliers/contractors	Regulation 122 (4) and 281 of GN. No. 446 of 2013 requires the list of suppliers to be approved by the appropriate tender board.	<ul style="list-style-type: none"> Request for contract register and identify for procurement done through pre-qualification procedures. Request a list of suppliers/contractors/services provider proposed by PMU submitted to TB for approval (TB Minutes). Check whether the shortlist/list of suppliers/service providers/contractors was approved by the appropriate TB from the TB minute. 	Percentage of tenders in which the shortlisted of suppliers/contractors obtained necessary approvals	1.0		
3.6	Public advertisement of bid opportunities	<p>Section 68 of PPA, 2011 requires PEs to prepare a tender notice inviting tenders to submit priced offers and the notice shall be approved by the TB.</p> <p>Likewise Regulation 19 of GN. No. 446 of 2013 requires PEs to prepare tender notice for national and international tenders in accordance with the first schedule of GN. No. 446 of 2013.</p> <p>Likewise, Regulation 280(3) of GN. No. 446 of 2013 requires PE to prepare invitation for request for expression of interest and advertise in the Journal and Tender Portal according to the first schedule of the Regulations under GN. No. 446 of 2013.</p> <p>Regulation 332 (1) of GN. No. 446 of 2013 requires a PE to prepare a tender notice inviting assets buyers to submit priced offers for buying assets to be disposed of and advertise it in the Journal and Tender Portal, as per First Schedule of GN. No. of 446 of 2013 regulations</p>	<ul style="list-style-type: none"> Request for a tender notice/advert to identify as to whether the tender was posted in the newspapers of national circulation and foreign or international publications or trade journals in the case of international tendering. Request for evidence showing that the advert was also submitted to PPRA for posting in the Procurement Journal (TPJ evidences). Specific procurement notice “cuttings” 	Percentage of open tenders advertised to the public	1.0		
3.7	Adequate time for preparation of bids	Section 68 (3, 4 & 5) of PPA, 2011 requires tenders to be given sufficient time to prepare and submit their tenders.	<ul style="list-style-type: none"> Identify the procurement method used by a procuring entity. Check on the tender invitation to identify the invitation date and the 	Percentage of tenders with adequate time for preparation of bids			

		<p>Likewise the eighth schedule of GN. No. 446 of 2013 provides for the minimum procurement processing time for tenders for goods, works and non-consultancy services.</p> <p>Likewise, Regulation 280 (5) of GN. No. 446 of 2013 requires consultants to be given sufficient time to prepare and submit their expression of interest as provided under the Twelfth schedule of the Regulation of GN. No. 446 of 2013.</p> <p>Regulation 332 (4) of GN. No. 446 of 2013 requires a tender notice for disposal to be published in sufficient time to enable buyers to obtain disposal by tender documents, prepare and submit their responses before the deadline for receipt of tenders.</p>	<p>opening date.</p> <ul style="list-style-type: none"> • Check for tender opening minutes prepared by tender opening committee to verify the tender opening date • Use eighth schedule of PPR, 2013 to identify minimum procurement processing time required for tenderers to prepare and submit their bids • Review and assess whether bidders were given enough time to prepare and submit their bids. 		1.0		
3.8	Submission of tender adverts to PPRA	<p>Section 68(2) of PPA, 2011 requires the approved tender notice to be advertised by the PE to widest reach of potential tenderers.</p> <p>Likewise, Regulation 19 of GN. No. 446 of 2013 which requires PEs to submit tender notice to the Authority for publication in the TPJ and Tenders Portal.</p>	<ul style="list-style-type: none"> • Request for emails or postal address evidences from PMU to prove that the advert was submitted to PPRA for posting in the TPJ or website • Request for cutting of the tender advert to verify the advertised tender opportunity in the TPJ 	Percentage of tenders adverts submitted to PPRA	1.0		
3.9	Tenders properly received and opened	<p>Section 73 of PPA 2011 requires the secretary of the tender board to receive tenders and open all tenders submitted before the deadline and record the proceedings of the tender opening.</p> <p>Likewise, Regulation 56 of GN. No. 446 of 2013 requires the tender opening adhoc committee to (whose composition was indicated) to attend the public opening of tenders.</p> <p>Regulation 195, 196, 197,198 and 199 of</p>	<ul style="list-style-type: none"> • Request for the minute of tender opening or tender opening checklist prepared by the tender opening committee • Check for the composition of the tender opening committee. • Request for tender receiving register to establish the number of bidders who bought the bid document and those who returned the bidding document at the date of bid/tender 	Percentage of tenders received and opened properly	1.0		

		GN. No. 446 of 2013 provides the procedures for receiving and opening of tenders by the adhoc committee. Regulation 295 and 296 of GN. 446 of 2013 provide the procedures for receiving and opening of tenders under procurement of consultancy services.	opening.			
3.10	Clarification received and given properly	A procuring entity shall, at least within fourteen days prior to the deadline for the submission of applications, respond to any request by a tenderer for clarification as provided under Reg. 122 of GN. No. 446 of 2013.	Check If there are request for clarification or all request for clarification were responded by the PE	If there are no request for clarification or all request for clarification were responded by the PE the score is 0. ≤ 2 clarifications were not responded by the PE, the score is -1 >2 clarifications not responded by the PE, the score is -2	-2.0	
3.11	Proper evaluation of bids	The procuring entity shall evaluate the bids in accordance with Section 40 and 74 of PPA, 2011 and Regulation 202, 203, 297 and 299 of GN, No 446 of 2013		(Scores should be divided equally to all sub indicators)	1.0	
3.11.1	Evaluation team properly appointed	Section 40 and 74 of PPA 2011 requires evaluation committees to be formed for each tender to evaluate the tenders and each Evaluation Committee shall evaluate tenders on a common basis so as to determine the cost of each tender. Its members should be of an appropriate level of expertise and experience and may be from external (outside the PE). Likewise, Regulations 202 and 203 of GN. No. 446 of 2013 provides for composition of members of evaluation committee and procedures for evaluating tenders. Regulations 297 and 299 of GN. No. 446 of 2013 provides for formulation of evaluation committee for the submitted technical proposals. Likewise, Regulation 335 (1) of GN. No. 446 of 2013 requires the AO to form a	<ul style="list-style-type: none"> • Check for the names of staff proposed by the HPMU to form the evaluation team. • Check whether they were issued with the letters signed by the Accounting Officer/the proposed names were approved by the AO before start of the evaluation exercise • Check on the composition of the evaluation team to see whether they qualify to evaluate the tender under review. • Check on the number of the evaluation committee involved in the evaluation of the tender under review • Complete evaluation report. 	Percentage of tenders with properly formulated evaluation teams	0.25	

		tender evaluation committee comprising of not less than three and not more than five members to evaluate the submitted tenders for disposal of assets. The number can be increased depending on the value and complexity of the procurement.					
3.11.2	Evaluation team signed code of conduct/covenant forms	Section 40 (6) of PPA, 2011 requires members of evaluation committee to sign code of conduct/personal covenant forms before the start of Evaluation process.	<ul style="list-style-type: none"> • Check whether the evaluation committee had signed code of conduct/personal covenant form before the start of the evaluation process. The signed covenant form will be found/attached in the evaluation report of the tender under review 	Proportion of evaluation reports whose personal covenants/code of conducts were signed before the start of evaluation process.	0.25		
3.11.3	Evaluated by using criteria explicitly stated in the tender documents	<p>Regulations 202 (3 & 4) of GN. No. 446 of 2013 requires the Evaluation Committee to evaluate the tenders in a manner that permits a comparison between tenders on a basis of the evaluated costs or prices. The committee is also required to carry out a Preliminary Examination of tenders prior to detailed evaluation.</p> <p>Likewise, Regulation 203 (1) of GN. No. 446 of 2013 requires tender evaluation to be consistent with the terms and conditions stipulated in the tender document and the evaluation shall be carried out using the criteria explicitly stated in the tender documents, so as to determine the lowest evaluated cost for procurement of goods, works or services or the highest evaluated price for revenue collection.</p> <p>Regulation 297(5) and 299 (1 & 2) of GN. No. 446 of 2013 requires the evaluation to be carried out in full conformity with the provisions of the request for proposals. The technical proposals shall be evaluated on the basis of the principal criteria to which merit points are accorded and each proposal is scored out of a hundred. The evaluation shall base on several criteria disclosed in the request for proposal.</p>	<ul style="list-style-type: none"> • Check whether the tender has been evaluated and consistent with the terms and conditions prescribed in the tender documents. • Check whether the evaluation team has evaluated the tender based on common basis in order to determine the cost or price to the PE for each tender in a manner that permits a comparison to be made between the tenders on the basis of the evaluated costs or price. • Check whether each tender is substantially responsive to the requirements of the tender document • Check whether the required securities have been provided • Check whether the documents have been properly signed • Check whether the tenders are otherwise generally in order. 	Percentage of tenders which were evaluated using criteria explicitly stated in the tender documents	0.25		

		Likewise, Regulation 335 (4) of GN. No. 446 of 2013 requires the tender evaluation to be consistent with the terms and conditions of tender documents for disposal of assets, using the criteria explicitly stated in the tender document.				
3.11.4	Evaluation report contain all necessary attachments	The procuring entity is required to ensure that all tenders that are accepted and opened together with a copy of the record of the tenders received and the persons attending the meeting to be provided to the respective evaluation committee for evaluation.	<ul style="list-style-type: none"> • Check whether the evaluation committee was provided with all the tenders that were opened; • Check whether copy of records of tenders received and the attendance of persons participated during the opening ceremony were provided to the evaluation committee. 	Percentage of tenders with evaluation reports containing all necessary attachments	0.25	
3.12	Approval on recommendation for award	<p>Section 75 of PPA, 2011 and regulation 57(3) of GN. No. 446 of 2013 requires the TB to review the evaluation and recommendation made by PMU and approved the recommendation or refuses to authorize the recommendation for award and provide the necessary directives.</p> <p>Likewise, Regulation 231 of GN. No. 446 of 2013 prescribed the procedure for approval of award of contract by the TB.</p> <p>Regulation 307 of GN. No. 446 of 2013 prescribed the procedure for approval of award of contract by the TB under procurement of consultancy services.</p> <p>Regulation 325 (1) of GN. No. 446 of 2013 any disposal by tender to be done by a PE to obtain authorization or approval by the Paymaster General or competent Authority.</p>	<ul style="list-style-type: none"> • Check on whether the tender under review was submitted by PMU to the TB for approval of its award. 	Percentage of tenders in which recommendation for award obtained approval	1.0	
3.13	Proper negotiation of bids	Where necessary, bidders will be invited for negotiation	<ul style="list-style-type: none"> • Check on the nature of the procurement and determine whether it needed a negotiation of tender 	(Scores should be divided equally to all <u>relevant</u> sub indicators)	1.5	
3.13.1	Appointment of	Section 76 of PPA, 2011 and Regulation		Percentages of tenders in	0.5	

	negotiation team	<p>225 of GN. No. 446 of 2013 prescribed the procedure to be used for conducting negotiation with a tenderer (if the nature of procurement requires negotiation to be carried out)</p> <p>Likewise, Regulation 336 of GN. No. 446 of 2013 to be held only with the highest evaluated tender for disposal of assets. PMU shall recommend membership of negotiation team to be approved by the AO. The number shall depend on the value and complexity of the disposal requirement.</p> <p>Likewise, Regulation 336 (11) and (12) of GN. No. 446 of 2013 requires negotiation team to prepare minutes of the meeting and obtain the asset buyer's agreement and submit the minutes to PMU who shall forward the same to TB for approval.</p>	<ul style="list-style-type: none"> • Check on whether the evaluation committee were proposed by PMU and approved by AO • Check on whether the proposed team has appropriate qualifications and experience required to negotiate the tender under review 	which negotiation team was proposed by PMU and approved by the AO.			
3.13.2	Preparation and approval of negotiation plan	<p>Regulation 227 of GN. No. 446 of 2013 requires the TB to approve the negotiation plan prior to conducting negotiation and prior to confirming the agreement with the tenderer.</p> <p>Likewise, Regulation 228 of GN. No. 446 of 2013 requires the negotiation team to prepare minutes and obtain the tenderer's consent on the minutes and forward the same to PMU for TB approval.</p> <p>Where the negotiation team recommends rejection of the tenderer, it may recommend invitation of the next ranked tenderer or new tender (if it is a direct contracting).</p>	<ul style="list-style-type: none"> • Check on whether the negotiation team had prepared the negotiation plan before negotiation. • Check on whether the PMU had forwarded the prepared plan for approval by the TB • Check on whether the TB had approved the negotiation plan • Standard Procedural Form No. 12, 13,14 and 15 regard negotiations, 	Percentage of tenders in which negotiation plan and team obtained approval	0.5		
3.13.3	Appropriateness and completeness of negotiations	Actual negotiation undertaken and negotiation minutes signed by both parties	<ul style="list-style-type: none"> • Signed minutes of negotiation by both parties 	Percentage of tenders whose negotiation was undertaken properly and minutes signed by both parties	0.5		
3.14	Approval of	The TB approved negotiation minutes and	<ul style="list-style-type: none"> • Request for minutes of negotiation 	Percentage of negotiation			

	negotiation minutes and award recommendation	approved recommendation for award to the bidder.	<p>prepared by the negotiation team during negotiation.</p> <ul style="list-style-type: none"> • Check on whether PMU forwarded the minutes of the negotiation minutes for approval by the TB. • Check on whether the TB had approved the recommendation of award or rejection made by the negotiation team 	minutes approved by the TB and recommended for award	1.0		
3.15	Issue of notice of intention to award contract	<p>Section 60 (1, 2, and 3) of PPA 2011 and Regulation 231 (2) of GN. No. 446 of 2013 requires the tender or proposal that has found to be successful to be accepted, and the AO be notified by TB on the award decision. The AO should issue a notice of intention to award the contract to all tenderers who participated in the tender, giving the 14 days to submit complaints.</p> <p>Likewise, Section 60 (4) of PPA, 2011 and Regulation 231 (3) of GN. No. 446 of 2013 requires the AO's of LGAs to submit the award decision to the committee responsible for finance and planning for approval before issuing a notice of intention to award a contract. Where the committee is not satisfied with the TB decision, the committee shall request the Authority to conduct investigation.</p>	<ul style="list-style-type: none"> • Check on the letters of intention to award the contract issued to participated bidders informing them on the intention to award the contract to successful bidder giving them 14 days to submit the complaints if any. • Check whether the AO submitted the award decision to the committee responsible for finance and planning for approval 	Percentage of tenders the AO was notified within three working days by the TB and issued the notice of intention to award contract to all tenderers participated within three days. For the LGAs, % of tenders forwarded to Finance and Planning committee for scrutiny.	1.0		
3.16	Proper communication of awards	<p>Section 35 (6) and 36 (f) of PPA 2011 requires the AO to communicate the award decision.</p> <p>Likewise, Regulation 232 and 233 (3) of GN. No. 446 of 2013 requires the AO to send copy of awarded letter to the Authority, controller and Auditor General, Attorney general and the Internal auditor General.</p>	<ul style="list-style-type: none"> • Check whether the letter of acceptance were issued (Signed) by the Accounting Officer • Check whether the same was copied to the Authority, Controller and Auditor General, Attorney General and the Internal Auditor General • Check whether the contract was 	Percentage of tenders in which awards were communicated properly	1.0		

		<p>A formal contract should be entered within 28 calendar days after fulfilling all conditions prior to signing of contract. The contract shall enter into force when a written acceptance of tender is communicated to successful tenderer.</p> <p>Regulation 309 (4) of GN. No. 446 of 2013 requires copies of award notices for consultancy services to be forwarded and posted to the Authority within 14 days of sending an acceptance notice to the consultant</p> <p>Regulation 337 of GN. No. of 2013 requires the tender which is ascertained to be the successful tender to be accepted and the notice of acceptance to be given to the assets buyer who submitted the tender after obtaining all necessary approvals.</p>	signed within 28 days after issuance of letter of acceptance				
3.17	Contract awarded within the tender validity period	<p>Regulation 232 (2) of GN. No. 446 of 2013 requires award of tender to be made within the period of tender validity, to the tenderer whose tender is the lowest evaluated or highest evaluated (depending on the case) and who meets the required financial and managerial capability, legal capacity, experience and resources to carry out the contract effectively.</p>	<ul style="list-style-type: none"> • Check on the tender validity period indicated in the tender data sheet to identify the bid validity period required. • Check whether the award of the contract (letter of acceptance) was issued within the bid validity period indicated in the tender document. 	Percentage of tenders which were awarded within the tender validity period	1.0		
3.18	Publication of procurement awards in the Tender Portal and TPJ	<p>Section 60 (12) of PPA, 2011 requires the AO to notify the Authority on the name of person or body whom the contract is awarded, the amount of tender or proposal and the date the award was made. The notification should be made within 30 days from the date of award.</p> <p>Likewise Regulation 20 and 236 of GN. No. 446 of 2013 requires a PE to submit procurement contract award information</p>	<ul style="list-style-type: none"> • Check whether the awards information was submitted to the Authority for posting in the TPJ or Website. • Specific procurement notice “cuttings” • TPJ evidences. 	Percentage of published in Tender Portal and Tanzania Procurement Journal (TPJ) for the Public	1.0		

		<p>to the Authority within 14 days from the date of award for publication in the Journal and Tenders Portal. The information should use the format issued by the Authority.</p> <p>Regulation 309 (4) of GN. No. 446 of 2013 requires the information of award of contract for consultancy services on the number of proposals received, the range of proposal and the estimates to be forwarded and posted to the authority within fourteen days of sending an acceptance notice to the consultant.</p>				
3.19	Notification of unsuccessful bidders	<p>Section 60 (14) of PPA, 2011 and Regulation 235 of GN. No. 446 of 2013 requires the AO to notify the unsuccessful tenderers the name of the person to whom the contract is awarded and the contract amount.</p> <p>Regulation 300 (1) of GN. No. 446 of 2013 requires a PE to notify consultants whose technical proposals have not met the minimum qualifying mark or were considered to be non-responsive to the request for proposals and ToR, indicating that their financial proposals should be returned unopened after completing the selection process.</p> <p>Likewise, Regulation 337 (6) of GN. No. 446 of 2013 requires a pE to issue a notice of disposal contract to unsuccessful asset buyers specifying the name and address of the asset buyer that has entered into contract and the contract price.</p>	<ul style="list-style-type: none"> Check whether the procuring entity had issued the notification of awards to unsuccessful bidder within 30 days from the date of award. 	Percentage of tenders inwhich unsuccessful bidders were notified	1.0	
3.20	Using procedural forms issued by PPRA	<p>All PEs are required to use the standard procedural forms issued by PPRA.</p>	<ul style="list-style-type: none"> Check whether the procuring entity has used standard procedure form issued by the Authority during tendering process depending on the nature of the procurement (There are seventeen procedures forms). 	Percentage of tenders inwhich standard procedural forms were used	1.0	

			<ul style="list-style-type: none"> • Specific project tender files, • TB file and meetings minutes, • PMU file. • 					
3.21	Approval by the Authority rejection of all tenders	The accounting officer shall seek approval from the Authority prior to rejecting tenders or proposals and the Authority shall respond within five working days of the receipt of such application as provided under Sec. 59(6) of PPA, 2011 and Reg. 16(3&4) of GN. No. 446 of 2013.		If there are rejection of tenders or the AO applied approval of rejecting tenders/ proposals from the Authority the score is 0. ≤ 2 rejection of tenders and the AO didn't apply for approval by the Authority, the score is -1 >2 rejection of tenders without approval of the Authority, the score is -2	-2.0			
4.0	Appropriateness of contract preparation, formation and implementation						40.0%	
4.1	Contract preparation and formation				8.0%			
4.1.1	Contract prepared by PMU and approved by TB	Section 38(j) of PPA, 2011 requires PMU to prepare contract documents. Likewise, Regulation 55(2) of GN. No. 446 of 2013 requires PMU to furnish the TB with the draft contract documents for approval.	<ul style="list-style-type: none"> • Check on whether the PMU prepared contract document. • Check on whether PMU had forwarded the draft contract document to the TB for approval • Check on whether the TB had approved the contract document before signature • Specific signed contract document • Minutes of the tender board meeting showing the approval of the draft contract document before signature. 	Percentage of contracts prepared by PMU and approved by TB	2.0			
4.1.2	Arrangement and completeness of contract documents	Section 60(8) of PPA, 2011 and Regulation 233(2) of GN. No. 446 of 2013 required a formal contract to be in a form and contain terms, conditions and provisions as prescribed in the tender documents.	<ul style="list-style-type: none"> • Specific signed contract document • Check in the form of agreement to identify the list of document that form part of the contract 	Percentage of tenders with properly arranged and complete of contract documents	2.0			
4.1.3	Vetting of contracts by AG or Legal officers of the PE	Section 60(9 & 10) of PPA 2011 and Regulation 59 and 60 of GN. No. 446 of 2013 requires any formal contract equal or above shillings 50 million to be vetted by the Attorney General before being signed by the parties. Likewise, any formal contract below	<ul style="list-style-type: none"> • Check for the respective individual tender file to see whether the draft contract was submitted to procuring legal officer and the Attorney General for approval • Letter submitting a draft contract of 	Percentage of contracts vetted by AG/legal officers of the PE.	2.0			

		shillings 50million should be vetted by a legal officer of the PE before being signed by the parties.	50mil and above to AG for vetting <ul style="list-style-type: none"> Internal Memo submitting draft contract below 50 million to legal officer for ratification 				
4.1.4	Proper signing of contracts	Section 36 (1) (h) of PPA, 2011 requires the AO to sign the contracts for the procurement activities on behalf of the PE. Likewise, Section 60(13) of PPA, 2011 prescribed that a procurement contract should enter into force when a written acceptance of a tender is communicated to the successful tenderer and the parties may use hand written or digital signatures in signing the vetted contracts. Regulation 233(1) of GN. No. 446 of 2013 requires the AO and the person whose tender has been accepted to enter into a formal contract within 28 calendar days after fulfilling all conditions prior to signing the contract.	<ul style="list-style-type: none"> Check for a Specific signed contract document to see whether it was signed properly and within 28 days after issuance of letter of acceptance 	Percentage of contracts which were signed properly	2.0		
4.2	Appropriate management of general contracts administration issues	Assessment of general contract administration issues as provided here under and in the respective contract		(Scores should be divided equally to all <u>relevant</u> sub indicators)	8.0%		
4.2.1	Appropriate management of performance securities, insurances, advance payment guarantees (whichever is appropriate)	Section 58 of PPA, 2011 requires PEs to request tenderers to submit form of tender security or bid securing declaration and the successful tenderer to submit performance guarantees in the format provided by the Authority. Likewise, Regulation 29(2), (5) and (6) of GN. No. 446 of 2013 requires PEs to specify in the tender document the form, amount, nature, issuer and other principal terms and conditions of the required performance security, in case of	<ul style="list-style-type: none"> Check for the requirement of the contract whether the service provider/supplier/contractor were required to submit performance guarantee. Check whether the performance guarantee was submitted as indicated in the contractor the procuring entity as required by the Contract corresponding file, Guarantees/insurances submitted. 	Proportion of contracts which have proper management of performance securities, insurances, and advance payment guarantees	3.0		

		<p>amendment of contract after signature, the successful tenderer should provide additional performance security to cover the increase of more than 10 percent.</p> <p>The PE should keep the performance security until final completion of contract and release it after issuance of certificate of acceptance of final report or certificate of completion of works or services if there is no claim filed against the tenderer, contract guarantor or the surety company.</p>					
4.2.2	Timely issuance of instructions	The PE through project supervisor shall insure that there is timely communication between the parties to the contract as per the provisions in the respective contract	<ul style="list-style-type: none"> Check whether the there were timely issuance of instruction through looking on the contract corresponding file, 	Proportion of contracts which have timely issuance of site instructions	2.5		
4.2.3	Management meetings are held (records prepared and signed)	Check whether management meetings held and if appropriate records kept as per contract requirements	<ul style="list-style-type: none"> Check for contract corresponding file to see whether site management meeting where being held, 	Proportion of contracts which management meetings are held	2.5		
4.2.4	Dispute resolution	Where the performance of a service provider or contractor is not in conformity to the requirements prescribed in the contract, the procuring entity shall notify the service provider or contractor on any short-comings, and may refuse to authorize further payments until the requirements are met. Where an agreement to remedy the irregularities in the performance of a service provider or contractor cannot be reached, the procuring entity shall notify the service provider or contractor of the breach of the terms of the contract, and may, in addition, invoke the procedure for instituting disputes prescribed in the contract and as provided under Reg. 243(3&4) of GN. No. 446 of 2013.	Check for contract corresponding file	<p>If all contracts has no disputes or dispute settlement procedures were followed as detailed in the contract the scores is 0</p> <p>≤ 2 disputes not settled properly the score is - 0.5</p> <p>>2 disputes not settled properly the score is - 1</p>	-1.0		

4.2.5	Notice of termination of contracts are submitted by the AO to PPRA	The AO shall inform the Authority, not later than fourteen days from the date of terminating any contract, giving details of measures taken by the procuring entity before terminating the contract and proposals for debarment within 28 days as provided under Reg. 87(3)(c) and 94(1) of GN. No. 446 of 2013.	Check for contract corresponding file	If there is no termination or all termination reported score is 0 ≤2 termination not reported score is -0.5 > 2 terminations not report score is -1	-1.0		
4.2.6	Submission to the Authority proposals for debarment of firms/individual	The AO shall submit to the Authority, not later than twenty eight (28) days from the date of terminating any contract, proposals for debarment as provided under Reg. 87(3c) and 94(1) of GN. No. 446 of 2013.	Check for contract corresponding file	If there is no termination or in all termination proposal submitted score is 0 ≤2 termination proposal not submitted score is -0.5 > 2 terminations proposal not submitted score is -1	-1.0		
4.3	Appropriate management of time control issues	Assessment of time control issues as provided here under and in the respective contract		(Scores should be divided equally to all relevant sub indicators)	8.0%		
4.3.1	Timeliness of site possession/contract commencement	Timely site possession in accordance to the terms and conditions of the contract	<ul style="list-style-type: none"> Check for contract corresponding file to see whether the letter was issued to contractor for site occupation. Check on the specific signed contract document 	Proportion of contracts in which site possession was done appropriately	1.5		
4.3.2	Appropriate extension of contract duration/delivery period	Section 77(3) if PPA, 2011 requires the order for extension of time to be issued only by the AO. Likewise Regulation 11 of GN No. 446 of 2013 requires AO to grant extension of time and reasons to be altered documented in the contract implementation records, stating the section of General Condition of Contract (GCC) under which it is issued and the duration of extension. Where an extension is claimed by a tenderer, it should be submitted according to terms of contract.	<ul style="list-style-type: none"> Contract corresponding file, Claims for contract duration/delivery period extension. 	Proportion of contracts with appropriate extension of contract duration	1.5		
4.3.3	Appropriate application of remedies for delays	Section 77(4) of PPA, 2011 requires PEs to charge liquidated damages to the contractor supplier or service provider for delay on delivery of	<ul style="list-style-type: none"> Check the contracts with appropriate application of remedies for contract delayed beyond the time prescribed in the contract. 	Proportion of contracts with appropriate application of remedies for delays			

		<p>goods, provision of services or completion of works.</p> <p>Likewise Regulation 112 (2 & 3) of GN. No. 446 of 2013 provides the rates of liquidated damages to be applied and requires PEs to specify the rates in the request for proposals or tender documents and in the contract. The maximum amount of the liquidated damages should be equal to the amount of the performance bond or guarantee stated in the contract. Regulation 322 of GN. No. 446 of 2013 provides the conditions of imposing liquidated damages for procurement of consultancy services.</p>	<ul style="list-style-type: none"> • Check in the Contract corresponding file, • Liquidated damages payment for delayed contract completion 		1.5		
4.3.4	Quality of the project/service programme	<p>Regulation 242 (1 & 2) of GN. No. 446 of 2013 Requires a PE to manage properly the contracts for procurement of goods by obtaining reports on the receipt of goods and compared with the contracts so as to authorize payment to the supplier. In case of delay in delivery of the goods, the PE should seek reports and explanation from the suppliers or their agents, and may institute liquidated damages as provided in the contract.</p> <p>Likewise, Regulation 743 (1 & 3) of GN. No. 446 of 2013 require a PE to manage the contracts for procurement of non-consultancy services, and works. The PE should monitor the non- consultancy service provider against the statement of requirements, and for works to monitor the contractor's performance against the schedule of works stated in the contract by means of daily, weekly or monthly</p>	<ul style="list-style-type: none"> • Assess existence of quality programme in accordance to contract schedule and thereafter its implementation. • Inspection and Acceptance and test reports • Assess the payment done through requesting the PV from Finance Department against the work done 	Proportion of contracts which have quality project programme	1.5		

		reports from the PE's supervisor responsible for the services or works. The PE may refuse to authorize payments until the requirements are fulfilled in case the performance of service provider and contractor is not in compliance with the requirements of the contract, after being notified on the short – comings.					
4.3.5	Adherence to project/service programme	Is the implementation of the project adhered to project programme?	<ul style="list-style-type: none"> Prepared progress reports Check for the project work program if available Conduct physical verification/site visit of the project 	Proportion of contracts which adherence to project programme	1.0		
4.3.6	Progress reports are prepared	Regulation 243(1&3) of GN No. 446 of 2013 requires progress reports to be prepared by the project manager or supervisor.	<ul style="list-style-type: none"> A written progress reports from work supervisors 	Proportion of contracts which its progress reports are prepared	1.0		
4.4	Appropriate management of quality control issues	Assessment of quality control issues as provided here under and in the respective contract (All quality control issues in the contract should be addressed)		(Scores should be divided equally to all <u>relevant</u> sub indicators)	8.0%		
4.4.1	Appointment of Project Managers/ supervisor	Regulation 252 of GN. No. 446 of 2013 requires the AO to appoint a works supervisor who shall be a public officer of the respective PE or an officer from the department or unit responsible for works or a consultant to supervise the contracted work. The supervisor should manage the works of the inspection committee and should prepare and submit to the AO a Performance report on monthly basis or within a period prescribed by the AO.	<ul style="list-style-type: none"> Letter appointing project Manager or supervisor of the project issued by the AO 	Proportion of contracts which have project manager (applies to works contracts and contracts under the private sector participation outsourcing and the public private partnership arrangements)	1.0		
4.4.2	Confirmation of appropriate qualification of Project Managers	Project supervisor should possess the required expertise and skills to supervise the project indicated under	<ul style="list-style-type: none"> Request for the individual/personal file of the appointed project manager Interview the project supervisor to 	Proportion of contracts which have appropriate qualification of project managers	1.0		

		Regulation 252 of GN. No. 446 of 2013.	verify his or experience in the field he supervises				
4.4.3	Availability and quality of implementation reports (service delivery reports)	Regulation 243 (2) of GN. No. 446 of 2013 requires PE's to authorize payments according to the measurement and certification, at the intervals or stages indicated in the contract, provided that percentage of each payment may be retained as retention money if stated in the contract. Likewise, Regulation 339 (k) of Gn. No. 446 of 2013 requires all documents related to contract management under disposal by tender process including records of receipts of payment and handing over certificates to be maintained by the PEs.	<ul style="list-style-type: none"> Ask Project progress report through individual contract file 	Proportion of contracts which have viable completion reports	1.0		
4.4.4	Appointment of inspection and acceptance committees	Regulation 245 of GN. No. 446 of 2013 requires the AO to appoint a goods inspection and acceptance committee for each tender and for call off orders, to inspect the goods received at the office of PE, user or at site as the case may be according to the contract. The goods should be inspected and counted so as to ascertain whether they are correct and complete as per contract agreement.	<ul style="list-style-type: none"> Letters of appointment appointing inspection and acceptance committee to inspect and count goods delivery issued by AO. Inspection and Acceptance report. Check for the contract file. 	Proportion of goods contracts which inspection and acceptance committees appointment	1.0		
4.4.5	Appropriate qualification of inspection committees	Regulation 246 of GN. No. 446 of 2013 requires the inspection and acceptance committee to compose with proper technical expertise. In case of technical or scientific test or experiment, an expert or qualified person in respect of the goods may be invited for consultation or the	<ul style="list-style-type: none"> Look for the qualifications of the appointed inspections and acceptance committee to see whether it possess adequate knowledge depending on the nature of the delivery goods Look for the Inspection and Acceptance report from the 	Proportion of goods contracts which have appropriate composition of inspection committees	1.0		

		goods may be sent to that qualified person for testing.	individual contract file under review.				
4.4.6	Availability of inspection reports	<p>Regulations 247 of GN. No. 446 of 2013 requires goods found to be correct and complete to be accepted and handed over to responsible officer of the PE.</p> <p>In case of correct but short delivered goods or incorrect goods, only the correct ones should be inspected and accepted and reported to the PE so as to notify the supplier within 3 working days from the date of the finding. This should be provided in the contract. The PE should impose a fine on the supplier for the incomplete and incorrect delivery.</p>	<ul style="list-style-type: none"> Look for the Inspection and Acceptance report from the individual contract file. 	Proportion of contracts which have quality inspection reports	1.0		
4.4.7	Availability of quality assurance plan	Presence of quality assurance plan in accordance with the terms and conditions of the contract	<ul style="list-style-type: none"> Check in the individual contract implementation files 	Proportion of contracts which have quality assurance plan	1.0		
4.4.8	Adherence to quality assurance plan	Whether the contract executed in adherence of the quality assurance plan as per the contract provisions	<ul style="list-style-type: none"> Check in the individual contract implementation files 	Proportion of contracts which adhered to quality assurance plan	1.0		
4.5	Appropriate management of cost control issues	Assessment of scope and cost control issues as provided here under and in the respective contract		(Scores should be divided equally to all <u>relevant</u> sub indicators)	8.0%		
4.5.1	Certification of payments	<p>Section 39(1)(f) of PPA, 2011 requires user department to certify for payments to suppliers, contractors a consultants.</p> <p>Likewise, Regulation 248 of GN. No. 446 of 2013 requires the accepted goods to have a signed goods acceptance certificate, which should be issued to the supplier and copy of the same kept by the PE to support the processing of payment.</p>	<ul style="list-style-type: none"> Check whether the project supervisor or consultant certified payment of the contractor or supplier Check in the individual contract implementation files See whether the goods acceptance certificates were attached in the payment voucher 	Percentage of payments certified by user departments/supervisors	2.0		

4.5.2	Payment certificates are attached with inspection reports/measurement sheets	Regulation 292(1), 243 (2) and 248 of GN. No. 466 of 2013 require a PE obtain reports on the delivered goods, measurement and certification reports and a signed goods acceptance certificate to support the authorization payment to the supplier, contractor, service provider.	<ul style="list-style-type: none"> Assessment of scope and cost control issues as provided under the respective contract, preparation of payment and whether goods were accepted, copy of goods acceptance certificate issued and form part to support the processing of payment. Check whether the site measurement sheet were attached with the PV before payment 	Proportion of contracts which its payments certificates are attached with inspection reports/measurement sheets	2.0		
4.5.3	Payments made on time	PE should ensure that payments are made on time to the suppliers, contractors and service providers as stipulated under Regulation 243(7) of GN. No. 446 of 2013	<ul style="list-style-type: none"> Check whether the payment are made on time as per the term and condition of the contract signed by both parties 	Proportion of contracts in which payments were made on time	2.0		
4.5.4	Contract close out, rectification of defects and payment of retention money	When the services have been provided or works have been completed to the satisfaction of the procuring entity, and after any period provided in the contract has elapsed, the procuring entity shall promptly authorize final payment to be made to the service provider or contractor on his application, and release the service provider or contractor from any performance guarantee provided the service provider or contractor has made good all the defects identified as provided under Reg. 243(7) of GN. No. 446 of 2013.	Proportion of contracts with proper close out, handing over and final payments of retention money	Proportion of contracts with proper close out, handing over and final payments of retention money	2.0		
4.5.5	Justification for variations	Presence of viable justifications for Variation orders to the contract as required by Reg. 110 (1&2) of GN. No. 446 of 2013 and contract provisions	Check in the respective contract file.	If there are no variations or there are justifications for variations the score is $0 \leq 2$ variations with no justification the score is - 0.5 >2 variations with no justifications the score is -1	-1.0		
4.5.6	Appropriate procedures followed in issuing variation orders/contract amendments	Are variation orders issued followed required procedures as required by Reg. 110(3-9) of GN No. 446 of 2013 and contract provisions	Check in the respective contract file.	If there is no variation or all variation orders followed appropriate procedures the score is $0 \leq 2$ variations orders not followed appropriate procedures the score is -	-1.0		

				0.5>2 variations orders not followed appropriate procedures the score is -1			
5.0	Record Keeping				10.0%		
5.1	Availability of complete records (<i>Per Tender</i>)	Section 61 of PPA No. 7 of 2011 and Regulation 15 of GN No. 446 of 2013 requires the PE to maintain records of the procurement or disposal proceedings	<ul style="list-style-type: none"> Check the individual tender file to see whether it contain all procurement proceeding from initiation to contract closure 	Percentage of tenderswith complete records (e.g. racks, cabinet etc.)	4.0		
5.2	Proper arrangement and location of procurement records (<i>Per Tender</i>)	All records concerning certain procurement or disposal of asset must be in single file and arranged in accordance to the successive stages in the procurement process	<ul style="list-style-type: none"> Check one the proper arrangement of procurement records of individual tender file to see whether it was arranged from initiation to contract closure 	Percentage of tenderswith proper arrangement of records	2.0		
5.3	Availability of adequate space for keeping procurement records (<i>General Information</i>)	Adequate space for archiving procurement and disposal of assets records for security and easy accessibility when they are required	<ul style="list-style-type: none"> Check whether PMU had adequate space for keeping up procurement records 	Availability of adequate space	2.0		
5.4	Availability and adequacy of storage facilities for procurement records (<i>General Information</i>)	Adequate facilities for archiving procurement and disposal of assets records for security and easy accessibility when they are required	<ul style="list-style-type: none"> Check on the availability of adequate storage facilities for keeping procurement records 	Availability and adequacy of storage facilities	2.0		
6.0	Implementation of systems prepared by PPRA (PMIS/CMS)	The Authority should continue monitoring PE through submission of various reports as per Reg. 87(1) of GN. No. 446 of 2013.			10.0%		
6.1	Submission of APP	Regulation 87 (2) (a) of GN. No. 446 of 2013 requires PEs to submit to the Authority, the Annual Procurement Plans not later than fourteen (14) days after being approved by the budget approving authorities.	<ul style="list-style-type: none"> Check for submission of procurement information through PMIS 	Submission of APP as required	2.0		
6.2	Submission of complete checklist	As required by the Authority	<ul style="list-style-type: none"> Check for submission of procurement information through PMIS 	Proportion of complete checklist submitted to the Authority	2.0		
6.3	Submission of contract completion report	After completion of the contract, the accounting officer shall, within twenty one days from the date of completion of the contract, provide the Authority with complete information on contract	<ul style="list-style-type: none"> Check for letter for submission of procurement contract completion to PPRA. 	Proportion of contract which its completion report submitted to the Authority	2.0		

		implementation as required under Reg. 20(3) of GN No. 446 of 2013.					
6.4	Submission of monthly procurement reports	Regulation 87(2c) of GN. No. 446 of 2013 requires the PE to submit to the Authority monthly procurement implementation reports within seven days after the end of the respective month.	<ul style="list-style-type: none"> Check for submission of procurement information through PMIS 	Proportion of monthly procurement reports submitted to the Authority	1.0		
6.5	Submission of quarterly procurement reports	Reg. 87(2c) of GN. No. 446 of 2013 requires the PE to submit quarterly procurement implementation report	<ul style="list-style-type: none"> Check for submission of procurement information through PMIS 	Proportion of quarterly procurement reports submitted to the Authority	1.0		
6.6	Submission of annual procurement reports	Regulation 87(2)(d) of GN. No. 446 of 2013 requires PE to submit annual procurement implementation reports within thirty (30) days after the end of the respective financial year.	<ul style="list-style-type: none"> Check for submission of procurement information through PMIS 	Submission of annual procurement reports	2.0		
7.0	Handling of complaints	Whether a PE followed appropriate procedures to settle complaints			-10.0%		
7.1	Improper handling of complaints	Complaints or disputes settlement by procuring entities is not in line with the requirements of Section 96 of PPA, 2011 and Reg; 106 of GN. No .446 of 2013.	<ul style="list-style-type: none"> Check in the respective contract file. 	≤ 2 complaints -2.5% > 2 complaints -5%	-5.0		
7.2	Submission of complaints decisions to the Authority	The accounting officers of procuring entities and the chief executive officer of the Appeals Authority shall submit to the Authority not later than fourteen days after issuing their decisions, copies of the decisions concerning complaints or disputes in procurement proceedings as provided under Reg. 87(4) of GN. No. 446 of 2013.	<ul style="list-style-type: none"> Check in the respective contract file. 	Percentages of complaints whose copies of decisions were not submitted by AO to PPRA. ≤ 2 complaints -2.5% > 2 complaints -5%	-5.0		
GRAND TOTAL					100.0%		

Annex 5-3: Assessment of compliance indicators for audited PEs

SN	Name of PE	Institutional set up and performance	Appropriateness of preparing and implementing APP	Appropriateness of tender processing	Appropriateness of contracts management	Management of procurement records	Implementation of systems prepared by PPRA	Handling of complaints	Score
1	Kigoma Ujiji MC	7.7	6.7	15.9	30.8	7	0	0	68.1
2	Kigoma DC	8.2	8	15.7	31.35	8.5	7.6	0	79.35
3	Ministry of Water and Irrigation	7.5	6.19	16.75	33.2	6	8	0	77.64
4	DAWASA	9.7	8.16	16.51	36.89	8	6	0	85.26
5	GEPF	7.51	6.83	16.39	35.8	7.5	4	0	78.03
6	Ministry of Trade and Industry	7.6	7.85	10.85	17.5	9	2.3	0	75
7	TASAF	9.54	9.88	19.76	39.8	10	8	0	96.98
8	Universal Communication Services Access Fund	7.2	9.9	17.42	38.08	4	4	0	80.6
9	National Institute of Productivity	6.5	5.5	11.45	17.5	10	2	0	52.95
10	Institute of Adult Education	7.7	4.1	10.82	31	4	4	0	61.62
11	EWURA	7.8	7.4	16.3	31.8	7	7	0	77.3
12	EPZA	8.81	7.63	14.53	25	9	3	0	79
13	National College of Tourism	7.16	9.45	10.51	24.5	6	0	0	66
14	LAPF	9.5	8.85	16.56	27.22	9.69	10	0	81.82
15	Dodoma MC	7.78	6.5	14.36	17.17	6	0	0	65.42
16	Tanzania Institute of Accountancy	8.63	8.76	13.2	26.01	4	0	0	60.6
17	BRELA	13.4	7.4	16.7	35	7.5	0	0	80
18	TTCL	7.16	8.55	17.53	31	7.5	2	-2.5	71.24
19	Muhimbili University of Health and Allied Science	8	9.71	16.48	28.5	7	3	0	72.69
20	TEMESA	8.15	5.5	14.9	32.8	9	3	0	73.35
21	DART	6.25	6.2	10.45	13.5	5	5	0	46.4
22	TCRA	8.32	8.7	13.45	8.65	7	5	0	51.12
23	Temeke MC	8.3	8.2	15.75	22	7	9	0	70.25
24	Ministry of Gender, Elder and Children	8	8.8	16.63	27.9	7	7	0	75.33

SN	Name of PE	Institutional set up and performance	Appropriateness of preparing and implementing APP	Appropriateness of tender processing	Appropriateness of contracts management	Management of procurement records	Implementation of systems prepared by PPRA	Handling of complaints	Score
25	National Museum of Tanzania	5.95	0	13.9	9.9	4	0	0	33.75
26	Ministry of Health	8.5	6.5	17.99	27.85	5	7.5	0	73.34
27	Capital Development Authority	7.39	9.5	18.95	38	8	4	0	85.84
28	Sikonge DC	6.65	8.4	15.24	26.25	6	5	0	67.54
29	Tabora DC	7.23	9.1	17.58	28.9	8	6	0	76.81
30	Ilemela MC	6.56	8.7	12.73	31.4	5.5	2	0	66.89
31	Ministry of Land Housing and Settlement	8.9	8.75	17.68	33.2	8.5	4	0	81.03
32	Iramba DC	7.08	8.2	15.09	28.86	5	0	0	64.23
33	BOT	8.88	9	17.85	27.8	7	8	0	78.53
34	Ilala MC	7.7	8	16.65	31.4	7	4.5	0	75.25
35	Office of National Assembly	6.17	7.71	12.51	35.35	6.52	0	0	68.26
36	Dar Es Salaam City Council	7.18	6.5	9	14	5	5	0	46.68
37	Mwanza City Council	7.03	8	14.61	27.53	5.5	0	-5	57.67
38	Misungwi DC	6.28	6.7	12.64	29.18	6	0	0	60.8
39	DUCE	8.05	6	16.61	23.5	7	2	0	63.16
40	TANROADS MOROGORO	5.9	8.5	13.19	30.32	4	2	0	63.91
41	Watumishi Housing Corporation	6.6	6.4	16.89	36.45	3.25	4	0	73.59
42	TRL	4.71	0	6.5	15	3.4	0	0	29.61
43	Ministry of Agriculture Livestock and Fisheries	8.92	8.41	17.37	34.65	4.8	6	0	80.15
44	REA	9.8	9	18.7	32.8	7.17	5	0	82.47
45	Chunya DC	6.87	6.2	9.7	29.5	5.5	4	0	61.77
46	Arusha City Council	8.7	8.5	13.55	30.5	6	4	0	71.25
47	Tanga City Council	8.35	9.4	18.25	29.1	7.5	4.5	0	77.1

SN	Name of PE	Institutional set up and performance	Appropriateness of preparing and implementing APP	Appropriateness of tender processing	Appropriateness of contracts management	Management of procurement records	Implementation of systems prepared by PPRA	Handling of complaints	Score
48	Monduli DC	7.33	8.4	16.6	34	6	1.5	0	73.83
49	TPCD	7.64	8.8	18.25	30	10	7.5	0	85
50	GPSA	7.56	9	17.35	32.5	9.5	4.5	0	80.41
51	National Input of Productivity	7.4	5.5	13.75	23.5	10	2	0	62.15
52	Tanzania Investment Bank	9.75	9.5	15.85	28	8.5	0	0	71.6
53	MOI	8.55	0	16.26	26.22	6.8	1	0	58.83
54	MSD	9.55	9	18.45	26	6.5	6	0	75.5
55	Babati Town Council	8.7	5.7	19.2	33.5	9	0	0	75.7
56	Singida MC	8.72	9.85	17.5	34.18	8	4	0	82.25
57	Moshi MC	8.4	5	18.5	38.4	8.5	5	0	83.8
58	Bukoba Water Supply and Sanitation Authority	3.48	5.9	9.24	18.9	5	2	0	44.52
59	TRA	9.25	7.58	16.46	32.36	7.5	5	0	78.15
60	TANROADS Kilimanjaro	7.88	8.85	18.95	25.8	8	8	0	77.48
61	UTT	7.65	8.8	14	38.8	7	1	-5	72.25
62	PSFP	9.4	4.3	19.51	38.9	7	8	0	87.11
63	Nanyumbu DC	9	5	15.1	26.8	8	0	0	63.9
64	Musoma MC	5.57	6	16.95	17.5	7.5	4.9	0	58.42
65	Tabora MC	8.6	10	18.86	27.71	7	5	-5	70.24
66	Korogwe TC	9.6	6	17.8	35.6	9	0	0	78
67	Kibaha TC	8.51	8.04	14.8	28.6	7	3	0	72.41
68	TANROADS HQ	8.64	6.4	16.53	38.82	4.5	3	NA	76.39
69	NSSF	9.48	9.78	17.47	38	9.5	8	-2.5	89.73
70	Muleba MC	8.5	7.9	15.4	36.5	10	6	0	83.55

Annex 5-4 (A): Notable weaknesses under institutional setup and performance

Procuring entity	Audit finding
DAWASA	<ul style="list-style-type: none"> ▪ User department did not prepare contract implementation/service delivery reports except for works contracts. ▪ PMU did not prepare and submit to PPRA contract completion reports and checklists for monitoring and compliance which hinders PPRA to exercise their monitoring role.
TASAF	<ul style="list-style-type: none"> ▪ Three TB members out of seven members had not attended training on PPA 2011 and its Regulations of 2013 hence lack of knowledge to assist them to discharge their functions. ▪ Non submission of Quarterly audit reports to the Authority.
Ministry of Water and Irrigation	<ul style="list-style-type: none"> ▪ PMU has been established but 8 out of 16 its staff were appointed by Acting Permanent Secretary contrary to Reg. 47(1)(b) of GN No. 446 of 2013 which prohibits delegation in appointing PMU; ▪ Tender No. ME-011/ 2014-2015/W/03 was cancelled but contrary to Section 59(6) of PPA 2011 and Reg. 16(3) of GN No. 446 of 2013 as the AO did not seek approval from PPRA prior to rejection; ▪ Rejection of Tender No. ME-011/2014-2015/W/03 was done by DPMU contrary to Section 41 of PPA 2011; ▪ The audit reports reviewed did not adequately report on procurement issues.
Energy and Water Utilities Regulatory Authority (EWURA)	<ul style="list-style-type: none"> • EWURA tender board members have not attended any formal training in PPA, 2011 and PPR, 2013; • All PMU staff currently managing procurement have not attended training in PPA, 2011 and PPR, 2013; • None of the IAU staff has attended PPA 2011 and PPR 2013 training.
Government Employees Provident Fund	<ul style="list-style-type: none"> • User department did not prepare contract implementation/service delivery reports except for works contracts; • The Tender board missed one member which is contrary to Second Schedule 2 (1) of PPA 2011.
Export Processing Zone Authority	<ul style="list-style-type: none"> • PMU has no sub vote contrary to Section 37(5) of PPA, 2011 which requires the Accounting Officer to ensure that the Procurement Management Unit has a sub vote and is allocated fund in the budget to carry out its responsibilities under the Act ; • AO did not submit to PPRA copies of quarterly report prepared by IAU as required by Sect. 48(2); • PMU did not prepare and submit monthly APP implementation report to the TB as well as quarterly reports contrary to section 38 of PPA 2011; • IAU did not prepare internal audit report for 3rd quarter 4th quarter contrary to section 48(2) of PPA, 2011.
Kigoma District council	<ul style="list-style-type: none"> ▪ The Council didn't notify the Authority on the composition of its TB after appointing five (5) new TB members contrary to section 32(1) of PPA 2011; ▪ PMU has been established as per Section 37 of PPA 2011 but was not staffed appropriately to include technical specialist staff together with supporting staff; • PMU has no sub vote and fund allocations for its operations as provided under Sec. 37(5) of PPA, 2011.
Sikonge District Council	<ul style="list-style-type: none"> • AO appointed the Council Legal Officer to be a TB member which is contrary to Reg. 7(2) (c) of GN No. 330 of 2014; • All TB members have been doing their role without the requisite training and knowledge on PPA, 2011 and its Regulations. • Out of the six PMU staff, only the Ag. HPMU has attended PPA 2011 and PPR 2013 training. • None of the IAU staff has attended training on PPA 2011 and PPR 2013 • Non submission of Quarterly audit reports to the Authority as per requirement of Sec. 48(2) of the PPA 2011 and Reg. 86(2 & 4) of GN. No 446 of 2013.
Kigoma Ujiji Municipal Council	<ul style="list-style-type: none"> ▪ Non of the Tender Board member attended training on Public Procurement Act 2011 and its regulation for proper discharge of their function as described in Section 33 of PPA, 2011; ▪ Only HPMU attended training on Public Procurement Act 2011 and its regulation ▪ Non of the IAU staff attended training on Public Procurement Act 2011 and its

	regulation, hence hinder proper discharge of their function as described in Section 33 of PPA, 2011
Business Registration And Licensing Agency (BRELA)	<p>Members of Tender board are not trained in the PPA, 2011 and its Regulations; TB did not approved draft contract document; PMU was established as a Committee and was not shown in the Organization structure; The HPMU reports directly to the Business Support Manager instead of Accounting Officer of the Procuring Entity; The AO has not allocated a sub vote to PMU from its budget to fund its operations as required under Section. 37(5) of PPA, 2011; Budget Approving authority was not reviewing and approving annual procurement plan based on PE's budget and action plan and did not review and approve quarterly procurement reports contrary to the requirement under Section 33 (2) (a) and (b) of PPA, 2011; PMU did not properly maintain all procurement records in respective contract files contrary to Section 38 (l) of PPA, 2011 and Regulation 15(1) of GN No. 446 of 2013; User department did not prepare procurement implementation reports required for submission to the Procurement Management Unit and TB or the AO contrary to Section 39 (i) of PPA, 2011.</p>
Universal Communication Services Access Fund (UCSAF)	<ul style="list-style-type: none"> ▪ All TB members had not attended training on PPA 2011 and its Regulations of 2013 hence lack of knowledge to assist them to discharge their functions; ▪ All PMU Staff have not attended training on PPA 2011 and its Regulations of 2013 hence lack of knowledge to effectively discharge its functions stipulated under Sec. 38 of PPA 2011.
The National College Of Tourism (NCT)	<p>The Authority was not informed on the composition and the qualification of the TB members; Two members of TB were not trained in PPA, 2011 and PPR, 2013 to enable them discharge their functions; Head of Procurement Management Unit was not registered by the Procurement Professional Body; PMU had no sub-vote and fund was not allocated to enable the unit carry out its responsibilities; Four PMU staff out of six were not trained in PPA, 2011 and PPR, 2013 for the discharge of their functions as described under Section 38 of PPA, 2011; One Internal Audit Unit staff was not trained in PPA, 2011 and its Regulations of 2013. The Accounting Officer did not perform all of his responsibilities including submitting to PPRA copies of quarterly report prepared by IAU as required by Sect. 48(2) The PE's TB did not supervise the functions of delegated TB as required under Reg. 48(3); PMU did not perform all its responsibilities including supervising the delegated PMU functions contrary to Reg. 48(3) and preparation of monthly report for the TB and quarterly report for submission to the management contrary to Section 38(n) and (o) of PPA,2011;</p>
Capital Development Authority (CDA)	<p>CDA did not notify the Authority the qualifications as well as the positions held by the respective members of the TB contrary to the requirement under Section 32(1) of PPA 2011; There was no evidence that TB members had attended training on PPA 2011 and its Regulations of 2013; Two out of three PMU staff did not attend training on PPA 2011 and its Regulations of 2013; Two out of three IAU Staff did not attend training in PPA 2011 and its Regulations of 2013; There was no evidence that the AO approved all procurement opportunity as well as certifying the availability of funds to support the procurement activities contrary to the requirement under Section 36(d & g) of the PPA 2011; The AO did not submit to the Authority the quarterly audit reports within 14 days after receipt of the same from the head of internal audit unit, contrary to the requirement under Section 48(2) of the PPA 2011 and Regulation 86 of GN No.446 of 2013; The quarterly audit reports bythe IAU contained only a few of the procurement activities leaving a lot of issues untouched contrary to the requirement under Section 48(2) of the PPA 2011 and Regulation 86 of GN No.446 of 2013. The user departments interfered with the responsibilities of the AO by approving procurement opportunities as well as certification of funds availability to support the procurement activities contrary to the requirement under Section 36(d & g) and 41 of the</p>

	PPA 2011;
Bank of Tanzania	One tender board member and four PMU staff have not attended training on PPA, 2011 and Regulations GN No. 446 of 2013; PMU did not appropriately keep procurement records for each tender and submission of monthly reports to tender board as required by Section 38 (n) of PPA, 2011; UD did not submit monthly implementation reports to PMU as required by Section 39(1) (j) of PPA, 2011
Institute of Adult Education	The AO appointed five instead of six member of TB excluding chairperson; There was no evidence that the AO notified PPRA of the appointment of Tender board; Four members of the tender board and one Internal Audit staff have not attended training on PPA 2011 and its regulations of 2013; There was no evidence that the AO certified availability of funds for the procurement activities prior to commencement of the procurement process, AO issued notifications to unsuccessful bidders and PMU prepared and submitted monthly and quarterly reports, contract completion reports and checklists for monitoring and compliance.
Ministry of Gender	Members of TB, PMU staff, UD's and IAU staff had not attended training on PPA, 2011 and its Regulations of 2013; PMU did not prepare monthly procurement reports for submission to tender board, and also failed to maintain properly procurement records in respective contract files;
Chunya District Council	The Authority was not informed on the establishment of the Tender Board as required by Section 32(1) of PPA 2011 under section 8(c) of PPA 2011; PMU lack supportive and administrative staff also the head of PMU was not registered by PSTB as required by the law. Only one member of tender board out of six was trained in PPA 2011. Only one member of PMU out of six was trained in PPA 2011. Accounting officer failed to issue notice of intention to award contracts; Council legal officer participated in approving procurement through circular which is contrary to Regulation 7(2)(c) of GN. 330 of 2014.
Iramba District Council	PPRA was not informed on the establishment of the Tender Board as required by Section 32(1) of PPA 2011; Accounting officer failed to issue notice of intention to award contracts; Tender board failed to approve some of the procurement, Tender for fumigation services by LPO No.20160072, was handled by circular resolution, however only one member out of three members of the TB endorsed it; User Department did not initiate procurement requirements.
Tanga City Council	<ul style="list-style-type: none"> • Lack of knowledge of PPA, 2011 and Reg. GN 446 of 2013 and GN No. 330 of 2014 for PMU, TB members, UD; • Interference of the functions among the Organs. UD interfered functions of AO by appointing project supervisors and signing Call off orders contrary to Sec. 41 of PPA, 2011, Reg. 252(1) of GN No. 446 of 2013, Sec. 36(1)(h) of PPA, 2011 and Reg.131(4)(b) of GN No. 446 of 2013.
Arusha City Council	<ul style="list-style-type: none"> • Lack of knowledge of PPA, 2011 and Reg. GN 446 of 2013 and GN No. 330 of 2014 for PMU, TB members, UD; • Interference of the functions among the Organs. UD interfered functions of AO by appointing project supervisors and signing Call off orders contrary to Sec. 41 of PPA, 2011, Reg. 252(1) of GN No. 446 of 2013, Sec. 36(1)(h) of PPA, 2011 and Reg.131(4)(b) of GN No. 446 of 2013. Also PMU interfered functions of TB by issuing tender documents before approved by TB contrary to Sec. 33(1)(c) of PPA, 2011.
Monduli District Council	<ul style="list-style-type: none"> • No fund disbursed to PMU sub-vote for the PMU operations contrary to Sec. 37(5) of PPA 2011 and Reg. 24(5) of GN. No. 330 of 2014; • Lack of knowledge of PPA, 2011 and Reg. GN 446 of 2013 and GN No. 330 of 2014 for PMU, TB members, UD; • Interference of the functions among the Organs. UD interfered functions of AO by appointing project supervisors and signing Call off orders contrary to Sec. 41 of

	PPA, 2011, Reg. 252(1) of GN No. 446 of 2013, Sec. 36(1)(h) of PPA, 2011 and Reg.131(4)(b) of GN No. 446 of 2013
MOI	<ul style="list-style-type: none"> • MOI's Tender Board interfered in the process of procurement of Consultancy Services by adding a firm not previously expressed interest in participating in the process of obtaining a consulting firm contrary to Sec. 41 of PPA, 2011 and Sec. 38 of PPA, 2004 • Lack of knowledge of PPA, 2011 and Reg. GN 446 of 2013 for PMU, TB members, UD • PMU does not have sub-vote, therefore no fund disbursed to PMU for PMU operations contrary to Sec. 37(5) of PPA 2011 and Reg. 24(5) of GN. No. 330 of 2014.
Singida Municipal Council	<ul style="list-style-type: none"> • No fund disbursed to PMU sub-vote for the PMU operations contrary to Sec. 37(5) of PPA 2011 and Reg. 24(5) of GN. No. 330 of 2014 • Lack of knowledge of PPA, 2011 and Reg. GN 446 of 2013 and GN No. 330 of 2014 for PMU & IAU staff, TB members, UD.
Ministry of Land Housing and Human Settlement	PMU is not staffed to the appropriate level as per the requirement of section 37(1)&(2) of PPA 2011; AO did not submit to PPA copies of quarterly report prepared by IAU as required by Sect. 48(2) of PPA 2011.
Medical Stores Department	Some of the TB members, PMU staffs and IA were not well trained in PPA, 2011 and its Regulations.
Rural Energy Agency	PMU is not staffed to an appropriate level; there are no technical specialists and supporting staff.
TANROADS Morogoro	PMU was established as a committee contrary to section 37 of PPA 2011; There was no evidence to attest that PMU had a sub-vote allocated for its functions contrary to the requirement of section 37(5) of PPA 2011; AO (RM) did not appoint negotiation teams as required by Regulation 226(1) of GN No.446 of 2013; TB did not approve all negotiation minutes contrary to Regulation 228(2)(a) of GN No. 446 of 2013 and section 33(1) of PPA 2011; User department failed to manage contractual securities, project programmes, preparing progress reports and notifying PMU on the change in the contracts such as substantial re-scoping of works contrary to section 39 of PPA 2011; Unsuccessful bidders were not notified contrary to section 60(14) of PPA 2011.
Ministry of Health	PMU did not prepare and submit APP, monthly implementation reports to the TB as well as quarterly reports contrary to section 38 of PPA 2011; PMU did not manage procurement records and fail to prepare service levy agreements for non consultancy services; PMU did not properly oversee contract implementation; UD did not prepare monthly implementation reports contrary 39(1) (j) of PPA, 2011.
Dar Rapid Transit Agency (DART)	<ul style="list-style-type: none"> • AO did not ensure that PMU has a sub vote and has been allocated fund in the budget to carry out its responsibilities contrary to the requirement under Section 37(5) of PPA 2011; • TB members have not attended training on PPA 2011 and PPR 2013; • All PMU staff have not attended training on PPA 2011 and PPR 2013; • All IAU staff have not attended training on PPA 2011 and PPR 2013; • The AO did not appoint Project Managers for supervising various projects and ensure that PMU has a Sub vote for PMU and allocated with fund; • TB did not approve contract and tendering documents and negotiation plan contrary to the requirement under Section 33(1)(c) of PPA 2011 & Regulation 227 (1) of GN. 446 of 2013; • BAA did not ensure that the procurements done at the PE were in compliance with PPA 2011 and PPR 2013; • PMU did not maintain and archive records of the procurement and disposal process and also did not prepare monthly report for the tender board contrary to Section 38 (l) (n) of PPA 2011; and • UD's did not maintain and archive complete records of contracts management and also did not properly oversee contract implementation contrary to the requirement under Section 39 (i) and (k) of PPA 2011.

MUHAS	<ul style="list-style-type: none"> • AO interfere the functions and powers of TB by endorsing and approving the Evaluation of Minor Value Procurement of works, contrary to Section 41 of PPA No. 7, of 2011; • The Chairman of the TB interfered the functions of PMU. He managed the Sub Vote code for PMU contrary Sec. 37(5) of PPA, 2011; • PMU interfered the functions and power of AO, by communicating with the Bidders on seeking clarification from M/s Mantrac Tanzania LTD • UD interfered with powers and functions of PMU by takes a record of TB Minutes for all TB meetings conducted contrary to the Section 38(d) of PPA No. 7 of 2011.
Dodoma Municipal Council	<ul style="list-style-type: none"> • PPRA was not informed about the replacement of secretary of TB. • No fund disbursed to PMU sub-vote for the PMU operations contrary to Sec. 37(5) of PPA 2011 and Reg. 24(5) of GN. No. 330 of 2014; • Lack of knowledge of PPA, 2011 and Reg. GN 446 of 2013 and GN No. 330 of 2014 for PMU & IAU staff, TB members, UD. • Tender documents are issued to bidders without reviewed and approved by the TB.
Misungwi DC	<ul style="list-style-type: none"> • PPRA was not informed on the establishment of the Tender Board as required by Section 32(1) of PPA 2011; • PMU lack supportive staff which creates inefficiency in implementation; • None of the IAU staff has attended PPA 2011 and PPR 2013 training; • Unsuccessful bidders were not notified contrary to Reg. 235(1) of GN No. 446 of 2013; • BAA did not approve the Annual Procurement Plan; • TB did not approve the tender documents. • User department failed to initiate procurement for tender Garbage Collection within the Council by M/S Mabula & Brothers Co. Ltd.
TANROADS Kilimanjaro	<p>PPRA was not informed on the re-establishment of the TB contrary to section 32(1) of PPA 2011;</p> <p>PMU had three staffs only who were not adequate for the volume of procurement handled by the Regional Manager's Office contrary to section 37 (1) & (2) of PPA 2011;</p> <p>There was no evidence to attest that PMU had a sub-vote allocated for its functions contrary to the requirement of section 37(5) of PPA 2011.</p>
Tanzania Institute of Accountancy	<p>The AO did not issue notifications to unsuccessful bidders as required by section 60(14) of PPA 2011 and regulation 235(1) of GN no. 446 of 2013;</p> <p>AO did not observe independence of the other procurement organs such as performing tender board functions through management meetings contrary to section 36 and 41 of PPA 2011;</p> <p>TB did not approve the contract documents contrary to the requirements of section 33 of PPA 2011;</p> <p>PMU did not manage procurement records and failure to prepare solicitation documents for single source procurements;</p> <p>PMU did not observe independence of the organs by performing almost all the UD functions especially in contract management contrary to section 38 and 41 of PPA 2011;</p> <p>UD did not perform their responsibilities contrary to section 39 of PPA 2011.</p>
Tanzania Electrical and Mechanical Services Agency (TEMESA)	<ul style="list-style-type: none"> • PMU was not staffed to an appropriately level and HPMU report to Business Support Services division contrary to Section 37 (4) of PPA, 2011; • TEMESA tender board members and IAU staff have not attended any formal training in PPA, 2011 and PPR, 2013; • Internal Audit reports were not sent to the Authority contrary to section 48(2) of PPA 2011
Tanzania Telecommunications Company Limited (TTCL)	<p>PMU interfered the functions of the AO by appointing the member of the EC and negotiation committee contrary to Section 38 and Section 41 of PPA, 2011 ;</p> <p>Lack of knowledge of PPA, 2011 and Reg. GN 446 of 2013 for IAU staff and two TB members.</p>
Nanyumbu District Council	<ul style="list-style-type: none"> • None submission of Internal Auditor's quarterly report to the Authority as per the requirement of Section 48(2) of PPA, 2011; • Two (2) Tender Boards members are not trained on PPA 2011 and the Regulations made under.
Ilemela Municipal Council	<ul style="list-style-type: none"> • PMU does not have adequate storage space and facilities resulting in scattered procurement files and documents in the PMU and other offices; • Chairman and two (2) members of the Tender Board; One (1) PMU Staff; and all three (3) IAU staff are not trained on PPA 2011 and the Regulations made under;

	<ul style="list-style-type: none"> • TB did not approve contract documents and made award decisions without signing the code of ethics forms; • TB made award decisions on incomplete tender evaluation reports ; • PMU did not ensure that EC are properly appointed and tenders are properly evaluated by ECs contrary to sec. 40(1) of PPA 2011; • PMU did not update a contract register contrary to Sec. 38(m) of PPA 2011; • UDs did not ensure that records of contract implementation are properly kept in a particular file ; • UDs did not ensure that remedies for delayed remittance of collected revenues are implemented for as evidenced in Tender No. LGA/159/2015/2016/NC/01/05 in which the agent – Aziza Rajabu – did not remit TSh. 4,048,000 out of TSh. 19,200,000 as of 13 July 2016
Mwanza City Council	<p>AO did not send copies of contracts to PPRA, CAG, AG and Internal Auditor General or Government asset Management Division as the case may be, and the TRA within 30 days of signing of the contract in compliance with Reg. 109 of PPR 2013</p> <p>AO did not ensure that contracts were properly signed in compliance with Reg. 22(2) of GN No. 330 of 2014, for example: All contracts entered using LPOs the City Mayor was not a signatory; the City Mayor to sign as witness to some contracts like Contract No. LGA/089/2015/2016/W/09 and LGA/089/2015/2016/C/01;</p> <p>AO did not communicate properly the intention to award as required under Reg. 231 of GN No. 446 of 2013;</p> <p>Contracts were signed without incorporating comments from the AG e.g. Contract No. LGA/089/2015/2016/W/09 and LGA/089/2015/2016/W/06/02</p> <p>None submission of Internal Auditor’s quarterly report to the Authority as per the requirement of Section 48(2) of PPA, 2011.</p> <p>Tender Board made award decisions on incomplete tender evaluation reports e.g. on Tender No. LGA/089/2015/2016/W/06 Lot 08, EC did not notify the winning bidder of errors amounting to TSh. 78,750,000 detected in their bid that increased the bid price from the read out price of TSh. 971,129,000 to corrected price of TSh. 1,049,879,000; and Tender No. LGA/089/2015/2016/C/01 in which bidders were not notified of errors detected in their proposal as required under ITC 24.1</p> <p>PMU did not ensured that tenders are properly evaluated by ECs contrary to sec. 40(1) of PPA 2011 ;</p> <p>UDs did not ensure that records of contract implementation are properly kept in a particular file for each contract contrary to Sec. 39(i) of PPA 2011;</p> <p>UD did not ensure that performance securities and insurances are submitted by contractors’ as required in respective contracts.</p> <p>UDs did not ensure that remedies for delayed remittance of collected revenues are implemented on Tender No. LGA/089/2015/2016/NC/01 Lot 1 in which the agent (M/S Aziza Rajabu) time and time again failed to remit revenues due and Tender No. LGA/089/2015/2016/NC/01 Lot - the agent (M/S VijanaUpeo Co. Ltd) time and time again failed to remit revenues due.</p> <p>The PE have not been making adequate procurement planning.</p>
DSM CITY COUNCIL	<ul style="list-style-type: none"> • Lack of knowledge of PPA, 2011 and Reg. GN 446 of 2013 and GN No. 330 of 2014 for PMU, TB members, UD. • Variation of TZS 44,030,902 for Tender No. LGA/018/2015/2016/W/07 was not approved by TB contrary to Sec. 33(1) (b) of PPA, 2011.
BABATI TC	<ul style="list-style-type: none"> • Lack of knowledge of PPA, 2011 and Reg. GN 446 of 2013 and GN No. 330 of 2014 for TB members and IAU.
MOSHI TC	<ul style="list-style-type: none"> • AO didn’t notify the unsuccessful bidders contrary to the requirements set forth under Section 60 (14) of PPA, 2011 and Regulation 235 of PPR. • Lack of knowledge of PPA, 2011 and Reg. GN 446 of 2013 and GN No. 330 of 2014 for IAU staff. • TB didn’t approve draft contract contrary to Sec. 33(1)(c) of PPA 2011.
GPSA	<ul style="list-style-type: none"> • Lack of knowledge of PPA, 2011 and Reg. GN 446 of 2013 for PMU, TB members, UD.

Annex 5-4(B): Notable weaknesses under procurement planning

Procuring entity	Audit finding
DAWASA	<ul style="list-style-type: none"> ▪ For all tenders reviewed actual time taken from bid opening to contract signing exceeded planned number of days which may result to an additional transaction costs and failure to fully implement planned activities.
TASAF	<ul style="list-style-type: none"> ▪ Two out of ten tenders had improper tender numbering as the tender numbers reflected different categories of procurement contrary to the activities implemented.
Ministry of Water and Irrigation	<ul style="list-style-type: none"> ▪ MOWI prepared APP for FY 2015/2016 but did not use APP template format issued by PPRA for both Other Charges (OC) and Development funds; ▪ APP for OC was serially numbered instead of using numbering system as per PPRA's guidelines issued in compliance with Section 106 of PPA of 2011; ▪ There were no aggregations of requirement from User Department (UD). The APP for OC and development funds did not show arrangement of tender board and sub-committee meetings for various procurement stage and approvals; ▪ Implementation of procurements did not follow APP. While 17 Goods, 23 Works, 33 Consultancy Services & 4 NCS were planned but 8 G, 8 W, 13 C & 4 NCS were implemented. Seven tenders were implemented out of the APP; ▪ Lack of confirmation on availability of funds before start of procurement process caused delayed payments for lack of funds.
Energy and Water Utilities Regulatory Authority (EWURA)	<ul style="list-style-type: none"> ▪ EWURA inadequately adhered to its approved annual procurement plan by undertaking 6 procurements which initially were not in the APP contrary to Section 49(3) of PPA, 2011 and Regulation 69(3) and (9) of GN No. 446 of 2013 as follows; ▪ Observed splitting of procurement under tender number AE/024/2015-16/HQ/G/02 contrary to the requirement of Section 49(b) & (c) of PPA, 2011 and Regulations 72 & 73 of GN No. 446 of 2013.;
Government Employees Provident Fund	<ul style="list-style-type: none"> ▪ GEPF was not efficient in implementing the APP as reflected in the number of days taken from tender opening to contract signing which ranged between 47 and 216 days. For all tenders reviewed actual time taken from bid opening to contract signing exceeded planned number of days; ▪ GEPF implemented only 64.9% of activities in the plan this resulted into failure to deliver public goods/services at the desired level as reflected in the annual budget and work plan.
Export processing Zone Authority	<ul style="list-style-type: none"> ▪ Tender numbering did not follow PPRA guideline. There was two different tenders with same tender number; ▪ Procurements were not properly aggregated according to similarities; ▪ APP was not fully adhered as required by Section 49(3) of PPA, 2011 and Regulation 69(9) of GN. No. 446 of 2013.
Kigoma District Council	<ul style="list-style-type: none"> ▪ Tender processing time in APP was not allocated properly and approval of APP was done while the Council had already started procurement.
Sikonge District Council	<ul style="list-style-type: none"> ▪ Non Updating of APP to reflect currently planned tenders and non Inclusion of Revenue Collection Tenders in the APP.
Business Registration And Licensing Agency (BRELA)	<ul style="list-style-type: none"> ▪ PE did not submit APP for review and approval by the Budget Approving Authority (BAA) as provided under Section. 33(2)(a), 49 (2) of PPA, 2011 and Reg. 69 (9) of GN. No 446 of 2013; and ▪ PE did not update its APP to include procurements which were not planned before.
The National College Of Tourism (NCT)	<ul style="list-style-type: none"> ▪ Tender processing time indicated in APP for external use differs from the one submitted to PPRA; and ▪ APP was not adhered to as some of procurement was done by using different procurement method contrary to the ones prescribed in the APP.
Bank of Tanzania	<ul style="list-style-type: none"> ▪ The APP was not fully implemented and there was no updating to reflect the changes during its implementation
Institute of Adlt Education	<ul style="list-style-type: none"> ▪ The PE uses a single template for all categories of procurement (works, goods, non consultancy services and consultancy services); ▪ Tender processing periods were not indicated in the APP except for three tenders only for which the periods reflected are for the pre-qualification stage only and were not in accordance with the standard time periods; ▪ The approved APP was not updated to reflect actual implementation of activities; ▪ The Institute was not efficient in implementing the APP.

Ministry of Gender	<ul style="list-style-type: none"> ▪ APP was not adhered as planned during its implementation
Chunya District Council	<ul style="list-style-type: none"> ▪ Tenders for Works had different numbering in the implementation files as compared to the numbering in the Annual Procurement Plan (APP); ▪ Approved APP was not updated to reflect actual implementation of activities;
Iramba District Council	<ul style="list-style-type: none"> ▪ Tenders for Works had different numbering in the implementation files as compared to the numbering in the Annual Procurement Plan (APP); ▪ Some of procurement were not contained in the APP which is contrary to the requirement of Section 33(2a) 49 (2) of PPA, 2011 and Reg. 69 (9) of GN. No. 446 of 2013; ▪ Only 17 out of 34 planned tenders in the APP were implemented which is equivalent to 50%;
Arusha City Council	<ul style="list-style-type: none"> • APP was not approved by the BAA contrary to Sec.33 (2)(a), 49(2) of PPA, 2011 and Reg. No. 69(9) of GN 446 of 2013. • APP did not include procurement of all Consultancies.
Monduli District Council	<ul style="list-style-type: none"> • APP was not evidenced to be approved by the BBA • APP and GPN was not submitted to the Authority for posting in the TPJ.
MOI	<ul style="list-style-type: none"> • PE didn't prepared APP for the construction of the MOI Hospital Block Phase III. The project was neither in APP nor in the revised APP contrary to Sec. 49 of PPA, 2011 and Reg. 60 – 70 of GN No. 446 of 2013. • Aggregation was not done properly contrary to Section 49 (b & c) of PPA, 2011 and Reg. 72, 73 of GN No; 446 of 2013 e.g Mixing of tender and lots of unlike items (PA-008/2015/2016/G/01 LOT NO. 2 medical forms included in general consumables items.
DSM CITY COUNCIL	
BABATI TOWN COUNCIL	<ul style="list-style-type: none"> ▪ PE Prepared APP for internal use and submission to PPRA but not for external use contrary to Section 49 of PPA, 2011 and Regulations 69-75 of PPR, 2013; ▪ Time allocations for tenders processing to both NCT and CQ were allocated with 22 days from invitation to opening contrary to the eighth and eleventh schedule of PPR, 2013; ▪ Improper aggregation of the Council's requirements as required by Section 49 (b & c) of PPA, 2011 and Regulations 72- 73 of PPA, 2013 resulting into splitting of procurement which is prohibited by Section 49 (1) (c) of PPA, 2011;
MOSHI TC	<ul style="list-style-type: none"> • Prepared APP for external use and for submission to PPRA was not prepared as required by APP template format issued by PPRA contrary to Section 49 of PPA, 2011 and Regulations 69-75 of PPR, 2013. • Improper aggregation of the Council's requirements as required by Section 49 (b & c) of PPA, 2011 and Regulations 72- 73 of PPA, 2013 resulting into splitting of procurement which is prohibited by Section 49 (1) (c) of PPA, 2011 and improper selection of procurement methods

Annex 5-4 (C): Notable weaknesses under tender processing

Procuring entity	Audit finding
DAWASA	<ul style="list-style-type: none"> ▪ There was no evidence of confirmation of availability of funding by the vote book account which may lead to delays of activities; ▪ Tender documents missed drawings, complete BOQ and clear specifications which may result to unnecessary disputes in tendering process and delays due to requests for clarifications; ▪ There was use of discriminatory specifications in one tender which restricted competition and impaired fairness of the procurement process. Where single source method has been used, it restricted the supplier/contractor from using other brands of the same or higher quality that could be obtained at cheaper prices; ▪ In the tender for rehabilitation of water supply schemes at Yombo Vituka implemented using competitive quotations, only two bidders were invited which Restricted the level of competitions hence the PE may fail to realize the full benefits of competition; ▪ Evaluation of bids at preliminary stage found that bidders participating in a bid were not qualified, however, the evaluation team decided to consider all deviations as minor to be clarified at negotiation stage, in order to qualify the bids received which may result to risks of qualifying bidders who are not competent to carry out the works, potentially creating possibilities of disputes during contract execution, poor quality work and risks of cost escalation; ▪ There is no evidence of preparation and approval of negotiation plan, and setting out the objectives to be achieved; ▪ Notifications of intention to award contracts did not mention the contract completion period for the tender to be awarded and reasons why the unsuccessful bidders were unsuccessful. In two tenders, letters of acceptance were issued prior to notification of intention to award a contract; ▪ There is no evidence obtained if the AO notified unsuccessful bidders within 30 days from the date of award.
TASAF	<ul style="list-style-type: none"> ▪ Specifications did not contain sufficient descriptive characteristics hence led to some tenders lack the basis for tender evaluation and selection of the lowest evaluated tender; ▪ Lack of necessary attachments in the evaluation reports.
Ministry of Water and Irrigation	<ul style="list-style-type: none"> ▪ Tender and Contract Data Sheets were properly filled except for incorrectly specified rate on liquidated damages; ▪ Minutes of tender opening were not prepared five audited tenders: ▪ Appointment letters of the evaluation committee for some tenders were missing; ▪ Contrary to Section 76 of PPA of 2011, Reg. 226(6) and Reg. 227(1) of GN No. 446 of 2013 negotiation plans for six tenders were neither prepared by negotiation teams nor approved by Tender Board; ▪ Tender boards' approval of negotiation minutes for some tenders were missing; ▪ Notices of intention to award contracts to all tenderers who participated in the respective reviewed tenders under competitive bidding were not issued contrary to Sect. 60 (3) of PPA 2011 and Reg. 231 (2) of GN. No. 446 of 2013 ▪ Three tenders were awarded outside their bid validity periods contrary to Section 71 of PPA of 2011 and Regulation 232 (2) of GN. No. 446 of 2013; ▪ Unsuccessful bidders were not notified contrary to Sect. 60(14) of PPA 2011 and Reg. 235(1) of GN. No. 446 of 2013.
Energy and Water Utilities Regulatory Authority (EWURA)	<ul style="list-style-type: none"> ▪ Initiation o requirements by User Department for tender number AE/024/2015-16/HQ/G/02 for printing of promotional materials was not done contrary to Section 39(1)(b) of PPA, 2011.
Government Employees Provident Fund	<ul style="list-style-type: none"> ▪ The bid document for tender for supply, installation and commissioning of M & E software was incomplete which creates room for complaints in the bidding process as well as disputes during contract implementation; ▪ Tender documents lack clarity on specifications eg tender for supply of computers, laptops and printers; ▪ There is no evidence that the AO notified unsuccessful bidders within 30 days from the date of award; ▪ Tenders were awarded beyond the bid validity period without formal extension of the validity of bids which may lead to risks of cost escalation and potential complaints from bidders.

Export Processing Zone Authority	<ul style="list-style-type: none"> ▪ Tenders were evaluated without using criteria explicitly stated in the tender documents. ▪ Award of contract in Tender no. AE/058/2015-16/NC/02 for Security services was made outside the bid validity period indicated in the tender document contrary to Regulation 232 (2) of GN. 446 of 2013.
Kigoma District Council	<ul style="list-style-type: none"> ▪ Among seven audited tenders; Four tenders used inappropriate procurement methods. They were procured through NCT instead of CQ contrary to provisions set forth in the eleventh schedule of GN No. 446 of 2013; ▪ PE issued only intention to award contracts but notification to unsuccessful bidders were not issued contrary to section 60 (14) of PPA 2011 ▪ Tender No. LGA/043/2015/2016/W/02 for Construction of Wet Pit Latrines at Matyazo Secondary School was rejected due to budgetary constraints after seeking advice from TAMISEMI however; Kigoma DC did not seek approval of the Authority prior to rejecting the tender contrary to section 59 of PPA, 2011.
Sikonge District Council	<ul style="list-style-type: none"> ▪ Unfair recommendations for tender awards by Evaluation Committee for tender no. LGA/121/2015-2016/W/8; LGA/121/2015-2016/W/02/L/04 and LGA/121/2015-2016/W/02/L/06 to M/s Western Construction Co. Ltd which showed conflict of interest with one of TB members; ▪ Evaluation criteria used by the Council for post qualification were not clear and not stated in the tender dossier. The same preliminary evaluation criteria were used during post qualification; ▪ Negotiation plan and negotiation team were not approved by TB. ▪ Non Submission of tender adverts to PPRA as required under Sec. 68(2) of PPA, 2011 and Reg. 19 of GN. No. 446 of 2013
Kigoma Ujiji Municipal Council	<ul style="list-style-type: none"> ▪ Kigoma MC did not communicate to bidders the arithmetic correction of errors contrary to Reg 207 of GN No. 446.
Business Registration And Licensing Agency (BRELA)	<ul style="list-style-type: none"> ▪ The PE did not use standard tender document prepared by PPRA; ▪ The Evaluation team did not give conclusions and recommendations; ▪ Evaluation team lack appropriate technical members; ▪ The tender submission register was not well maintained and differs with information on valuation report; ▪ Tender Preference scheme was not applied during tender evaluation; ▪ Delay in notifying the award decision; and ▪ PE did not used Procedural forms issued by PPRA.
Universal Communication Services Access Fund (UCSAF)	<ul style="list-style-type: none"> ▪ In two tenders, the Adhoc opening committees were chaired by persons other than the Secretary of the TB.
The National College Of Tourism (NCT)	<ul style="list-style-type: none"> ▪ Tender Board minutes were not signed and confirmed by the TB; ▪ PMU did not submit a list of suppliers/contractors/services provider to the tender board for approval; ▪ Evaluation committees were not appointed and PMU staffs interfere with other organ's responsibility by participating in evaluation of bids; ▪ Code of conduct/personal covenant forms were not signed before the start of the evaluation process contrary to the requirement of the law; ▪ Evaluation reports did not containing all necessary attachments contrary to Reg. 199(3) of GN No. 446 of 2013; ▪ The PE did not issued Notices of Intention to award contracts to all bidders who participated in various tenders; ▪ Awards information was not submitted to the PPRA for posting in the TPJ or Website; ▪ Unsuccessful bidders were not Notified the outcome of their bids; ▪ Tender Board minutes were not signed and confirmed by the TB; ▪ PMU did not submit a list of suppliers/contractors/services provider to the tender board for approval
Capital Development Authority (CDA)	<ul style="list-style-type: none"> ▪ CDA did not use 14 out of 18 procedural forms issued By the Authority contrary to the requirements of Section 9(1)(d & e) of the PPA 2011
Bank of Tanzania	<ul style="list-style-type: none"> ▪ 13 evaluation reports out of 23 reviewed evaluation reports missed necessary attachments as provided in the PPRA's evaluation guideline format; ▪ For all reviewed tenders; notification of unsuccessful bidders was not done within 30 days from the date of award as provided under Section 60 (14) of PPA, 2011 and Regulation 235 of GN. No. 446 of 2013

	<ul style="list-style-type: none"> ▪ Tender No. PA/082/2015-2016/AR/W/55 Lot 1 had no PPRA approval as provided under Sec. 59(6) of PPA, 2011 and Reg. 16(3) of GN. No. 446 of 2013 prior to its rejection
Institute of Adult Education	<ul style="list-style-type: none"> ▪ There was no evidence of confirmation of availability of funding by the vote book accountant; ▪ Use of discriminatory specifications in one tender; ▪ There was no evidence of TB approval of draft tender document, tender notices and a shortlist of bidders to whom the bid documents are issued; ▪ There was no evidence of submission of tender advertisements to PPRA; ▪ Read out details during opening ceremony were not verified by a representative of bidders; ▪ Members of evaluation committee completed and signed personal covenant forms after completion of evaluation process; ▪ Evaluation reports did not include some of the relevant attachments such as bid opening checklists, letters of appointment of evaluation committees, signed record of attendance at bid opening, record of receipt of bids; ▪ Notifications of intention to award a contract did not mention the reasons why the unsuccessful bidders were not successful; ▪ Notifications of award are not copied to relevant bodies i.e. PPRA, AG, CAG and IAG; ▪ Contracts were awarded after expiry of bid validity period; ▪ The Institute used only two of the procedural forms issued by PPRA for use when undertaking procurement activities.
Tanzania Communication Regulatory Authority	<ul style="list-style-type: none"> ▪ Some of International firms were unfairly disqualified on tender No. AE/020/2015-16/G/43 for Supply and Installation of Retail Tariff Measuring and Verification Instrument, because of lack of TIN, VAT and Business License for tenders executed under ICB while this criteria is not applicable for International tenders; ▪ Evaluation of technical proposal for Tender No. AE/020/2015-16/C/12 for Consultancy Services for Architectural Design and Supervision of Multipurpose Building in Arusha Papu House - was poorly done. Preliminary examination was conducted on issues that were already evaluated at Expression of interest stage; ▪ Financial Proposal for Tender No. AE/020/2015-16/C/12 for Consultancy Services for Architectural Design and Supervision of Multipurpose Building in Arusha Papu House - had error which changed the price from TZS 237,288,135.90 to 823,890,000 excluding VAT. Review of financial proposal and letter of submission indicated that there were no connections between the prices quoted in the summary of costs with the rest of the document; ▪ Tender No. AE/020/2015-16/G/30 for Supply and Installation of Quality of the Service Working Tools was cancelled as bidder did not meet the technical aspects of the project. However three firms that did not qualify for the technical evaluation were again shortlisted and invited for the submission of the said tender; ▪ All tenders were awarded outside the bid validity period; ▪ Unsuccessful bidders were not notified of the awards within 30 days from the date of award contrary to Section 60 (14) of PPA, 2011 and Regulation 235 of GN. No. 446 of 2013; ▪ Advance payment of TZS 56,022,594.50 was paid without advance payment guarantee.
Ministry of Gender	<ul style="list-style-type: none"> ▪ In the Tender No. ME/016/2015-2016/HQ/C/06 selection procedure of the consultant was not properly followed. RFP stated that the selection will be under Consultant Qualifications (CQ) but the selection was finally carried under Quality and Cost selection (QCBS); ▪ Tenders were not evaluated using criteria explicitly stated in the bidding document; ▪ Notices of intention to award contracts to successful bidders were not issued to all tenders awarded in Financial year 2015/16 ▪ PE did not make publication of awards in the Tender Portal and TPJ;
Chunya District Council	<ul style="list-style-type: none"> ▪ Procedural forms were not used; ▪ The tender board did not approve tender notices, tender documents and draft contract documents; ▪ Tender board did not approve the shortlist of bidders to whom bid documents were issued; ▪ Tender No. LGA/075/SC/W/2015.2016/05 For Construction of six(6) multi-unit Teachers residences at Ifumbo Secondary School was cancelled without seeking approval from the Authority which is contrary to Section 56(6) of PPA, 2011;

	<ul style="list-style-type: none"> Members of evaluation team did not signed personal covenants forms for tender no. LGA/075/RF/W/2015-2016/11.
Iramba District Council	<ul style="list-style-type: none"> Bidders were not given equal opportunity to participate in tenders like in the tender for advertising under LPO No. 20160009(TZS 2,714,000), quotation was sent to only New Habari (2006) Limited. Tender for Catering Services under LPO No. 20160109(TZS 588,000), quotation was sent to only one service provider. Tender for fabrication of School Desk LPO No. 20160209(TZS 8,960,000) no evidence showing that quotations were floated to other suppliers; Tender data sheet for some tenders were not properly filled; The Criteria for Submission of Tender Security was ambiguous, the Tender Document required Tender Security in the form of cash, but the evaluation committees assessed the bidders based on Tender Securing Declaration; Tender adverts of some tender were not approved by Tender board; Some tenders were not advertised in local newspaper and were not sent to Authority for posting in the Procurement Journal; Minutes of negotiation were prepared by the negotiation team and approved by the TB but were not signed by the Contractor;
ARUSHA CITY COUNCIL	<ul style="list-style-type: none"> tender documents lacked technical specifications Unsuccessful bidders were not notified on the awards decisions contrary to Sec. 60(14) of PPA, 2011 and Reg.300 (1) of GN No. 446 of 2013 Performance (Bank) guarantee brought by the contractor for contract No. TCC/128/2015/2016/W/01 - LOT 10 for periodic maintenance of chumbageni – Ikulu and street no.4 roads in Tanga city expires earlier than as required by GCC clause 55.1 which requires the bank guarantee to be valid until 28 days from the date of issue of the Certificate of completion (it is valid from 15/6/2016 to 12/9/2016 while the contract completion date is 17/9/2016)
ARUSHA CITY COUNCIL	<ul style="list-style-type: none"> Tenders received are under custodian of Registry office instead of being under custodian of the Secretary to the TB as required under Reg. 195 of GN no. 446 of 2013. Evaluation reports were signed by two members instead of four/all members who participated in the evaluation exercise. <p>Specific tender adverts for FY 2015/2016 were not submitted to Authority for adverts as per requirements of Reg.19 of GN No. 446 of 2013.</p>
MONDULI DISTRICT COUNCIL	<ul style="list-style-type: none"> Evaluation committee signed the Covenant forms after the completion of the evaluation reports for all sampled and reviewed contracts contrary to Section 40 (6) of PPA, 2011. The PE didn't publish the awarded tender in Portal and TPJ contrary to Reg. 20 and 236 of GN No. 446 of 2013.
MOI	<ul style="list-style-type: none"> PE didn't notify Unsuccessful Bidders as required under Section 60 (14) of PPA, 2011 and Regulation 235 of GN. No. 446 of 2013 and Regulation 300 (1) of GN. No. 446 of 2013
SINGIDA MUNICIPAL COUNCIL	<ul style="list-style-type: none"> PE didn't submit a detailed report to the Authority for Tender No.LGA/115/SMC/2015/2016/W/12 for Emergency repair of Boma-Kinyeto road and No. LGA/115/SMC/2015/2016/W/13 for Maintenance of Onion market at Misuna areas which were procured through SS, contrary to regulation 87(3)a of GN. No. 446 of 2013 which requires the accounting officer to notify the Authority on any emergency procurement, direct contracting or single source selection. Tender No. LGA/115/SMC/2015/2016/C/02 for Provision of consultancy services for conducting environmental and social impact assessment, preparation of architectural design, engineering design and tender documents for construction of modern community market its contract was awarded 90days after expiration of tender validity period. PE didn't notify unsuccessful bidders for all sampled contracts contrary to Sec. 60(14) of PPA, 2011 and Reg. 235(1) of GN. No. 446 of 2013
DSM CITY COUNCIL	<ul style="list-style-type: none"> All reviewed tender documents did not include drawings for envisaged works or had included standard drawings which did not reflect the site conditions and can results to overpayments. The List for shortlist of supplier and contractors was not approved by the TB for all Tenders for FY 2015/16 procured under NCQ - The list of bidders that were used in these tenders were not obtained under competitive methods there is no evidence available to attest that members of evaluation teams were recommended by PMU and approved by AO During the audit it observed that, negotiation plan were not approved by the tender

	<p>board.</p> <ul style="list-style-type: none"> • Unsuccessful bidders were not notified on the awards decisions contrary to Sec. 60(14) of PPA, 2011 and Reg.300 (1) of GN No. 446 of 2013
BABATI TOWN COUNCIL	<ul style="list-style-type: none"> • No any evidence to substantiate that negotiation plans were approved by the TB contrary to Regulation 227(1) of PPR, 2013;
MOSHI TC	<ul style="list-style-type: none"> ▪ No any evidence to substantiate that negotiation plans were approved by the TB contrary to Regulation 227(1) of PPR, 2013; • Unsuccessful bidders were not notified on the awards decisions contrary to Sec. 60(14) of PPA, 2011 and Reg.300 (1) of GN No. 446 of 2013
GPSA	<ul style="list-style-type: none"> ▪ Some tenders missed necessary attachments with Evaluation reports observed in Tender Nos. AE/005/HQ/2014-15/G/7 (invitation letter was not attached) AE/018/2015-16/HQ/C/30 (advert was not attached) AE/018/2015-16/HQ/C/31 (App I-copy of advert for Eol, App II – appointment letters of EC & minutes of tender opening meeting). AE/018/2015-16/HQ/C/34 (letters for appointment of EC) AE/005/HQ/2014-15/W /06 (Letter of IFB) AE/005/HQ/2015-16/G/06; ▪ Negotiation plan on Tender No. AE/005/HQ/2014-15/C/08 for provision of Consultancy services to upgrade and facilitate Epicor and inventory management system was not approved by TB contrary to Regulations 227 and 228 of PPR, 2013; ▪ Notices of intention to award the contract were not issued to some tenders processed. Evidenced in Tender Nos. AE/005/HQ/2014-15/G/07 and tender No. AE/005/HQ/C-11/2015-16/G/20A contrary to Section 60 (1, 2 and 3) of PPA, 2011 and Regulation 231 (2) of PPR, 2013; ▪ Contract awarded beyond the tender validity period contrary to Regulation 232 (2) of PPR, 2013 for Tender No. AE/005/HQ/2014-15/W /06.

Annex 5-4 (D): Notable weaknesses under contract management

Procuring entity	Audit finding
DAWASA	<ul style="list-style-type: none"> ▪ There was no evidence of conducting management meetings and preparation of progress implementation reports for non consultancy services contracts; ▪ DAWASA prepared quality assurance plans and implemented it but the results of monitoring of such plans for non consultancy services contracts were not translated into reports to assist both PMU and management in decision making. This leads to monitoring of progress and compliance with agreed standards difficult.
Ministry of Water and Irrigation	<ul style="list-style-type: none"> ▪ In the tender No. ME-011/2014-2015/W/03 for Proposed rehabilitation and extension of HQs for Rufiji Basin Water Office at Iringa, the AO did not seek approval from PPRA prior to rejection of tenders; ▪ Insurance covers specified in the contract documents were not availed; ▪ Site possession records for four projects were missing; ▪ Payments for the ME-011/2014-2015/W/04; ME-011/2015-2016/W/04 and ME-011/2014-2015/W/05 were delayed beyond the time specified in the contracts.
Energy and Water Utilities Regulatory Authority (EWURA)	<ul style="list-style-type: none"> ▪ Three formal contracts with the value of 50 million and above were not sent for vetting by the Attorney General are required by Section 60(9) of PPA, 2011 and Regulation 59 of GN No. 446 of 2013; ▪ Seven (7) draft contract documents were not approved by TB prior signing; ▪ Contract No. AE/024/2015-16/HQ/NC/17 for consultancy services for provision of advertising agency service did not used standard contract document as per PPRA issued guideline.
Government Employees provident Fund	<ul style="list-style-type: none"> ▪ There was no evidence of vetting by AG of contract for printing and supply of diaries and calendars; ▪ The Contract for supply and installation of Oracle database software was not signed by person with authority to sign
Export Processing Zone Authority	<ul style="list-style-type: none"> ▪ No evidence that quality programme for non consultancy services were prepared. Regulation 743 (1 & 3) of GN. No. 446 of 2013 require a PE to manage the contracts for procurement of non-consultancy services, and works; ▪ No evidence that implementation reports (service delivery reports) were prepared as required. Regulation 243 (2) of GN. No. 446 of 2013 requires PE's to authorize payments according to the measurement and certification, at the intervals or stages indicated in the contract; ▪ Inspection and acceptance Committees were not properly appointed contrary to Regulation 245 of GN. No. 446 of 2013 requires the AO to appoint a goods inspection and acceptance committee for each tender and for call off orders, to inspect the goods received; ▪ Payment certificates were not attached with inspection reports.
Kigoma District council	<ul style="list-style-type: none"> ▪ Site/management meeting were not being held regularly and consistently to all audited projects and implementation reports for all audited projects were not prepared by respective User departments; ▪ Only one (1) project out of two (2) projects which were under implementation had a quality assurance plan; ▪ There was delays in honouring contractors' claims thus contravening the requirements set forth under Reg. 44(1) 242(1) and 243(2, 3, 4, 5, 6&7) of GN No. 446 of 2013.
Sikonge District Council	<ul style="list-style-type: none"> ▪ Contract preparation work for some tenders not done by PMU. Legal Office did contract preparation for provision of security services and revenue collections at the Council. ▪ Technical specifications were not binded in the contract document for all the road works contracts. ▪ Non arrangement of Contract documents according to the order indicated on the form of contract by PPRA. ▪ All sampled and implemented projects i.e. SEDP II contracts were not furnished with performance security as per the requirements of the contracts; ▪ Revised program for the works were not submitted contrary to requirements of the contracts. The contracts were implemented based on works program submitted with the respective bids;

	<ul style="list-style-type: none"> ▪ Notifications of termination of contracts were not sent to PPRA; ▪ Neither notices of termination of revenue contracts nor debarment proposals were submitted by the AO to PPRA in fulfillment of Reg. 87(3c) and 94(1) of GN. No. 446 of 2013. ▪ Evaluation criteria used for post qualification were not clear and not stated in the tender dossier. Also, the Council used the same preliminary evaluation criteria during post qualification. ▪ Negotiation plan and negotiation team were not approved by TB. ▪ Non Submission of tender adverts to PPRA as required under Sec. 68(2) of PPA, 2011 and Reg. 19 of GN. No. 446 of 2013
Business Registration And Licensing Agency (BRELA)	<ul style="list-style-type: none"> ▪ Contract register was not fully maintained; ▪ Payments vouchers were not attached with inspection reports and acceptance reports and copies were not kept in contract files contrary to the requirements under Regulations 242(1) and 243(2) of GN No. 446 of 2013; and ▪ Contract Supervisors did not prepare implementation reports to support payments for service providers.
The National College Of Tourism (NCT)	<ul style="list-style-type: none"> ▪ The TB had not been furnished with the draft contract documents for approval; ▪ User department of the PE did not prepare implementation reports to support payments in all tenders for non-consultancy services; and ▪ Inspection and acceptance Committee were not properly appointed.
Capital Development Authority (CDA)	<ul style="list-style-type: none"> ▪ All reviewed contracts are not signed by the person appointed in the Special Power of Attorney submitted along with the bids for the tenders contrary to the requirement under Regulation 233(1) of GN. No. 446 of 2013; ▪ There was no evidence that, payments were certified by the heads of UDs contrary to the requirement under Section 39(1)(f) of PPA, 2011
Bank of Tanzania	<ul style="list-style-type: none"> ▪ In the Tender No.PA/082/2014-15/HQ/NC/197 contract with M/s FWPM Investment Co. Ltd was terminated due to poor performance; but BOT did not inform the Authority within fourteen days from the date of terminating the contract giving details of measures taken by the bank before terminating the contract as provided under Reg. 87(3)(c) of GN. No. 446 of 2013; ▪ There was no quality service programmes for reviewed non-consultancy service contracts; ▪ There was no quality assurance plan for all reviewed; ▪ Payments for goods contracts were missing necessary attachments such as inspections reports or service delivery reports.
Institute of Adult Education	<ul style="list-style-type: none"> ▪ There was no evidence of TB review and approval of contract documents; ▪ Site handing over was not done on time contrary to the terms and conditions agreed in the contract; ▪ There was no evidence of management meetings and preparation of progress implementation reports for non consultancy services contracts; ▪ Quality assurance plans were not prepare for service contracts; ▪ There were no evidences of letters of appointment of inspection committees; ▪ Inspection reports for procurements reviewed were signed by the same persons indicating the possibility of permanence of the committee rather than being an ad hoc committee established depending on the nature of the procurement; ▪ Contractors, suppliers and service providers were not paid on time.
Ministry of Gender	<ul style="list-style-type: none"> ▪ The Ministry did not submit to AG contract for tender No. ME/016/2015-2016/HQ/NC/01 for Provision of Reception and Security Services for vetting; ▪ The performance security was required under tender No. ME/016/2015-2016/HQ/G/08 but was not submitted; ▪ There was a huge delay for tender No. ME/016/2015-2016/HQ/G/08 but liquidated damages was not instituted as per provisions in the signed contract; ▪ There was no quality assurance plan and its adherence for all reviewed tenders under FY 2015/2016; ▪ Payment certificates for non consultancy services contracts were not attached with implementation reports;

	<ul style="list-style-type: none"> ▪ All completed non consultancy services and consultancy services contracts were not formally closed to verify proper close out and handing over;
Chunya District Council	<ul style="list-style-type: none"> ▪ Evaluation reports did not contain relevant attachments such as bid opening checklists, , signed record of attendance at bid opening, record of receipt of bids; ▪ Tender board recommend membership of negotiation team for tender No. LGA/075/SC/W/2015-2016/05 instead of PMU; ▪ For all reviewed tenders quality assurance plan were not prepared.
Iramba District Council	<ul style="list-style-type: none"> • Some contracts were not sent to the Attorney General for vetting, • No evidence draft contracts for projects worth below 50 million were submitted to the legal officer for as required by Section 60(9 & 10) of PPA 2011 and Regulation 59 and 60 of GN. No. 446 of 2013 • Performance securities in some contracts were not submitted though required in the contracts; • For submitted securities there was no evidence showing that the Council confirmed on the authenticity of the securities submitted; ▪ Prepared progress reports lacked important items such as compatibility between physical and financial progress of projects. This contrary to the requirement of Regulation 243(1&3) of GN No. 446 of 2013
TANGA CITY COUNCIL	<ul style="list-style-type: none"> • Variation order (addition works) for contract no. TCC/128/2015 -2016/Q/W/09) amount Tshs. 7,916,030.00 was issued by City Engineer contrary to Reg. 110 (3) – (9) of GN No. 446 of 2013. • Updated programmes of works were not evidenced to be submitted by the contractors for some projects. (TCC/128/2015 -2016/Q/W/01 Lot 10, TCC/128/2015 -2016/Q/W/09). • Some contracts were observed to be signed beyond the time after signing of acceptance letter contrary to Reg. 233(1) of GN No. 446 of 2013. For example Contracts No.TCC/128/2015/2016/W/02 for Completion, construction and provision of school building facilities Pande Magubeni secondary school and No. TCC/128/2015/2016/W/03 for completion, construction and provision of school building facilities at Ndaoya secondary school were delayed to be signed within 28 days after issuance of letter of acceptance. Letter of acceptance was given on 24/9/2015 and contracts were signed on 23/12/2015 (It took 89 days). • PE didn't prepare progress reports for all works contracts reviewed contrary Reg. 243(1) & (3) of GN No. 446 of 2013. • Contractors didn't submit updated work programs for all contracts reviewed.
ARUSHA CITY COUNCIL	<ul style="list-style-type: none"> • Delays in signing contract for tender No. LGA/003/2015/2016/G/35 for Supply of Truck for Road cleaning. The TB approved the award of contract on 6th June, 2016, the notification for award was done on 30th June, 2016 and the bidder signed the contract but till the time of this audit (19 August, 2016) the contract was partly signed by the Council) contrary to reg. 233(1) of GN No. 446 of 2013. • PE didn't prepare progress reports for all works contracts reviewed contrary Reg. 243(1) & (3) of GN No. 446 of 2013. • Contractors didn't submit updated work programs for all contracts reviewed. <p>Contract documents has the following anomalies:</p> <ul style="list-style-type: none"> • It was observed that there two different sets of contracts. Those with PMU and those with User/Project supervisors which differ as follows; PMU contracts does not have special conditions of contracts, specifications and drawings while that of User departments have special conditions of contracts and drawings but missing specifications contrary to Sec. 60(8) of PPA, 2011. <p>Issued performance bond has the following anomalies:</p> <ul style="list-style-type: none"> • Some submitted Performance bond didn't mention/specify the contract name and number. • Some Performance bonds submitted by the contractors show the expiring date of one month after contract completion and issuance of completion certificate contrary instead of one year specified on GCC 55.
	<ul style="list-style-type: none"> • Eight contractors didn't submit their performance bonds contrary to Reg. 55(2) of GN .No. 446 of 2013.

MONDULI DISTRICT COUNCIL	<ul style="list-style-type: none"> • Two performance bonds submitted by the contractors referred to different contract number. Example contract No. LGA/004/205/2016/W/RF/02 insurer referred contract no. LGA/004/2015/2016/ACC/09. Also the validity of the bond shows that it will end on 22 December, 2016 which is three months after completion contrary to GCC clause 54 which states that “performance bond should remain valid till one year after issuance of certificate of completion” • PE didn’t prepare progress reports contrary to Reg. 243(1) & (3) of GN No. 446 of 2013. • It was observed that the project/supervisor for construction of Olkisaale - Lemoti road didn’t adhered quality assurance plan as the poor quality of culverts were observed at site contrary to contract specifications
MOI	<ul style="list-style-type: none"> • Total of Tshs. 1,424,551,258.00 were issued as variations without viable justifications for Variation orders to the contracts as required by Reg. 110 (1&2 of GN. No. 446 of 2013 and contract provisions and all variation orders were issued without following procedures enumerated by Reg. 110(3-9) of GN No. 446 of 2013 and contract provisions. It was observed that all variations for construction of MOI Phase III Block were implemented without approval of TB. • No evidence that implementations of the variation were done as per approved variations in terms of designs, specifications and Quantities and quality. • MOI implemented contracts under variations which were not vetted by AG. (Attorney General office refused to vet the contracts due to violation of the PPA, 2011 and its regulations of GN No. 446 of 2013). • It was observed that service provider for TENDER NO. PA-008/2015/2016/NC/03 – LOT 1 Revenue collection M/s City Fast Food didn’t remit the money amounting to Tshs. 18,000,000.00 that was supposed to pay MOI for renting. • It was observed that some contracts documents were not attached with relevant attachments including; bid prices, special power of attorney, GCC and SCC and schedule of requirements for services contrary to Sec. 60(8) of PPA, 2011. (Example TENDER NO. PA-008/2015/2016/G/01 – LOT 1 – 3).
SINGIDA MUNICIPAL COUNCIL	<ul style="list-style-type: none"> • PMU did not furnish Draft contract documents to TB for approval contrary to Regulation 55(2) of GN. No. 446 of 2013 • Contractors didn’t prepare Programme of works for Contracts No. LGA/115/SMC/2015/2016/W/04 for PM of Majengo roads and LGA/115/SMC/2015/2016/W/01 for Rehabilitation of registry offices and submit them to engineer for approval • PE did not prepare Quality assurance plan for contract No. LGA/115/SMC/2015/2016/W/03 for Completion construction and provision of school building facilities at Mwankoko, Mtipa and Unyambwa Secondary schools.
DSM CITY COUNCIL	<ul style="list-style-type: none"> • all contract document were not approved by the tender board • Some contracts were not vetted by AG (Tender No. AE/018/2015/2016/W/01 for Construction of New Block Work Dust Bin, Concrete Channel and Rehabilitation of Drainage System at Ubungo Bus Terminal; Tender No. AE/018/2013/2014/NS/12 for Revenue collection at Ubungo Bus Terminal; and Tender No. LGA/018/2013/14/W/09 for Proposed Composing Cells and Leachete Management System to be built at Pugu Kinyamwezi Dumpsite). • No evidence that PE issued extension of time for two contracts which their contracts expired on 26/07/2016. (LGA/118/2015/2016/W/01LOT 5 and LGA/118/2015/2016/W/01LOT 2 • Extension of time for Contract for Management and Operation of On Street Parking Services in the Central Business District was done before expiration of contract time and there were no adequate justifications of amending the contract for extending it from five years to twelve years. <i>(The original contract was only for five years from 1st September 2003 to 31st August 2008. However, on 20th December 2005 this contract was amended and extended for 12 years from 1st day of September 2003 up to August 31st August 2015).</i> • No evidence that Inspection and acceptance committees were appointed. • PE used new rates on BOQ which resulted to the variation of TZS 109,885,848 for Tender No. LGA/018/2015/2016/W/07 without justifications of changed rates as there is no clause in the contract that allowed changes in the BOQ Rates.
	<ul style="list-style-type: none"> ▪ With the exception of the tender for ULGSP, none of the tenders had performance securities contrary to Regulations 29(2), (5) and (6) of PPR, 2013 together with clause 26 of

BABATI TOWN COUNCIL	<p>the SCC.</p> <ul style="list-style-type: none"> ▪ Seven (7) out of ten (10) signed contracts were signed beyond 28 days after issuance of letter of acceptance contrary to Regulation 233(1) of PPR, 2013; • The Council was not preparing the quality assurance plan for all projects under implementation.
MOSHI TC	<ul style="list-style-type: none"> ▪ Four (4) audited contracts were signed beyond 28 days after issuance of letter of acceptance contrary to Regulation 233(1) of PPR, 2013; • Excessive delays of payments for two (2) projects financed by the Road Fund contrary to Regulation 243(7) of PPR, 2013.
GPSA	<ul style="list-style-type: none"> ▪ Lack of proper management of advance payment guarantee. It was observed that supplier of Government diaries on tender No. AE/005/HQ/C-11/2015-16/G/20A was paid 50% advance of the contract sum (Tshs 131,216,000.00) without an advance payment guarantee. Performance Bonds were not requested by the PE contrary to Section 58 of PPA, 2011; ▪ Quality project programme for non- consultancy service was not observed contrary to Regulations 242 (1 & 2) and 743 (1 & 3) of PPR, 2013. Cleaning services were not monitored against the statement of requirements, since implementation reports were not made available to the audit team. Evidenced in Contract No. AE/005/HQ/FA/2014/16-2016/17/NC/03 for provision of cleaning services at Dar es Salaam; ▪ Quality Implementation reports (service delivery reports) were not available. User department of the PE did not prepare implementation reports to support payments in Contract No. AE/005/HQ/FA/2014/16-2016/17/NC/03; ▪ Payment certificates were not complete contrary to Regulations 292(1), 243 (2) and 248 of PPR, 2013. Implementation reports (service delivery reports) were not prepared and attached with payment certificates. Example was payment on Contract No. AE/005/HQ/FA/2014/16-2016/17/NC/03 for provision of Cleaning services for the month of March, April and May, 2016.

Annex 5-4 (E): Notable weaknesses under management of procurement records

Procuring entity	Audit finding
DAWASA	<ul style="list-style-type: none"> ▪ There were Incomplete records in procurement files; ▪ Records available in procurement files were not properly arranged and in some cases documents were placed in wrong files which made retrieval of information cumbersome and time consuming.
Ministry of Water and Irrigation	<ul style="list-style-type: none"> ▪ None of the reviewed tenders had complete records per each tender contrary to Section 61(1) of PPA of 2011 & Regulation 15 (1) of GN No. 446 of 2013.
Energy and Water Utilities Regulatory Authority (EWURA)	<ul style="list-style-type: none"> ▪ Most tender files were observed not containing complete procurement records per tender arranged in accordance to successive stages in the procurement process.
Government Employees provident Fund	<ul style="list-style-type: none"> ▪ There were incomplete records in procurement files since checklists were not prepared. All the files reviewed did not have the checklists which may Impairs transparency, weakens the internal control over the procurement function and limits the PPRA and other oversight bodies in exercising their roles; ▪ Records available in procurement files are not properly arranged and in some cases documents are places in wrong files which makes retrieval of information cumbersome and time consuming.
Export Processing Zone Authority	<ul style="list-style-type: none"> ▪ The space provided to PMU to store procurement facilities for archiving procurement and disposal of assets records was not adequate.
Kigoma District Council	<ul style="list-style-type: none"> ▪ Among the seven (7) reviewed tenders; two tenders had no proper arrangement of records and the PE experiences serious problem of inadequate storage facilities for keeping procurement records.
Business Registration And Licensing Agency (BRELA)	<ul style="list-style-type: none"> ▪ Contract files for some procurement contracts were not availed for audit review; ▪ Storage space for keeping tender documents and goods was adequate but not properly arranged.
The National College Of Tourism (NCT)	<ul style="list-style-type: none"> ▪ There were incomplete records in procurement files reviewed; ▪ Records available in procurement files were not properly arranged and some records which were expected to be in the procurement file were filed separately.
Capital Development Authority (CDA)	<ul style="list-style-type: none"> ▪ CDA did not keep all procurement or disposal proceedings records in specific contract files from initiation to contract implementation and finally contract closure contrary to the requirement under Section 61 of PPA No. 7 of 2011 and Regulation 15 of GN No. 446 of 2013.
Bank of Tanzania	<ul style="list-style-type: none"> ▪ Reviewed tenders had no proper arrangement of records and the contract implementation information were kept by User departments.
Institute of Adult Education	<ul style="list-style-type: none"> ▪ There were incomplete records in procurement files reviewed; ▪ Records available in procurement files were not properly arranged and some records which were expected to be in the procurement file were filed separately
Ministry of gender	<ul style="list-style-type: none"> ▪ Tenders files did not contain all procurement proceeding from initiation to contract closure
Chunya District Council	<ul style="list-style-type: none"> ▪ There were incomplete records in procurement files. Checklists were not prepared, all the files reviewed did not have the checklists; ▪ Records available in procurement files were not properly arranged and in some cases documents were placed in wrong files which made retrieval of information cumbersome and time consuming.
Iramba District Council	<ul style="list-style-type: none"> ▪ There were Incomplete records in procurement files and checklists were not prepared; ▪ Records available in procurement files were not properly arranged and in some cases documents were placed in wrong files which made retrieval of information cumbersome and time consuming.
TANGA CITY COUNCIL	<ul style="list-style-type: none"> • Non arrangement of Procurement proceedings of tenders in sequentially of procurement stages and some procurement records were not available. • Non arrangement and filing of documents in a single file to all successive stages of procurement
	<ul style="list-style-type: none"> • Non arrangement of Procurement proceedings of tenders in sequentially of

ARUSHA CITY COUNCIL	<p>procurement stages and some procurement records were not available.</p> <ul style="list-style-type: none"> • Non arrangement and filing of documents in a single file to all successive stages of procurement • Lack of adequate office space: PMU does not have enough office space for personnel, procurement records keeping. This hinders the PMU operations in general
MONDULI DISTRICT COUNCIL	There were no proper arrangement and location of procurement records per tender.
MOI	There were no proper arrangement and location of procurement records per tender.
SINGIDA MUNICIPAL COUNCIL	<ul style="list-style-type: none"> • There is no adequate space to archive procurement and disposal of assets records that creates difficult environment for securing the documents. • Storage facilities for archiving procurement and disposal of assets records are inadequate.
DSM CITY COUNCIL	<p>Poor document filing system:</p> <ul style="list-style-type: none"> • Incomplete records in procurement files since checklists are not prepared, all the files reviewed did not have the checklists. • Records available in procurement files are not properly arranged and in some cases documents are places in wrong files.
BABATI TOWN COUNCIL	<ul style="list-style-type: none"> • All sampled tenders had tender files but only contract administration files had complete records.
MOSHI TC	<ul style="list-style-type: none"> ▪ All sampled tenders had tender files, however there was no file with complete records. Some of the records such as appointment letters for ET and NT members were filed separately; ▪ The Council had neither adequate space nor adequate storage facilities for keeping its procurement records.
GPSA	<ul style="list-style-type: none"> ▪ Lack of complete records in a single file. Some procurement records were kept separately (records with regards to delivery, inspection reports and payments were not kept together).

Annex 5-4 (F) Notable weaknesses under implementation of systems developed by PPRA

Procuring entity	Audit finding
DAWASA	<ul style="list-style-type: none"> ▪ DAWASA did not prepare procurement checklists and contract completion reports which Limits PPRA from exercising their monitoring role.
Ministry of Water and Irrigation	<ul style="list-style-type: none"> ▪ There was no evidence availed to confirm that contract completion reports and implementation report were submitted as per Regulation 87(2) (c) of GN No. 446 of 2013.
Energy and Water Utilities Regulatory Authority (EWURA)	<ul style="list-style-type: none"> ▪ EWURA did not submit the monthly procurement report to PPRA through PMIS.
Government Employees provident Fund	<ul style="list-style-type: none"> ▪ GEPF did not prepare and submit through the system completed procurement checklists .
Export Processing Zone Authority	<ul style="list-style-type: none"> ▪ The PMIS system was not in use contrary to Regulation 87 of GN. No. 446 of 2013
Kigoma District Council	<ul style="list-style-type: none"> ▪ Contract completion reports for FY 2015/16 were not submitted to the Authority through PMIS for monitoring purposes
Sikonge District Council	<ul style="list-style-type: none"> ▪ Approved Procurement Plan not submitted to PPRA through the system as required by Reg. 70 and 87(2) (a) of GN No. 446 of 2013.
Kigoma Ujiji Municipal Council	<ul style="list-style-type: none"> ▪ Kigoma MC had not started the implementation of systems prepared by PPRA (PMIS/CMS).
Business Registration And Licensing Agency (BRELA)	<ul style="list-style-type: none"> ▪ Complete checklists, contract completion reports and monthly reports and quarterly reports were not submitted as required under Regulations 20 and 234 of GN no. 446 of 2013.
The National College Of Tourism (NCT)	<ul style="list-style-type: none"> ▪ There was no evidence of preparation and submission through the system of completed procurement checklists, monthly and quarterly procurement reports and contract completion reports
Capital Development Authority (CDA)	<ul style="list-style-type: none"> ▪ CDA did not submit to the Authority monthly and quarterly procurement implementation reports contrary to the requirement under Regulation 87(2c) of GN. No. 446 of 2013
Bank of Tanzania	<ul style="list-style-type: none"> ▪ The Bank uses PMIS but did not submit to the Authority all its complete procurement checklists and annual procurement implementation report on time; ▪ Annual procurement plan for FY 2015/16 was not submitted to the Authority neither through PMIS nor SCMP for monitoring purposes.
Institute of Adult Education	<ul style="list-style-type: none"> ▪ There was no evidence of preparation and submission of completed procurement checklists, monthly and quarterly procurement reports and contract completion reports.
Ministry of gender	<ul style="list-style-type: none"> ▪ The Ministry did not submit to the Authority complete procurement checklists and monthly procurement implementation reports through PMIS for monitoring purposes
Chunya District Council	<ul style="list-style-type: none"> ▪ For the FY 2015/2016, the Council did not submit to PPRA through PMIS the contract completion reports, monthly procurement reports, quarterly procurement reports and annual procurement reports .
Iramba District Council	<ul style="list-style-type: none"> ▪ For the FY 2015/2016, the Council did not submit to PPRA through PMIS the contract completion reports, monthly procurement reports, quarterly procurement reports and annual procurement reports .
Tanga City Council	<ul style="list-style-type: none"> • No mandatory reports are submitted to the Authority. • PE is not using PMIS in submitting its mandatory reports to the Authority.
Arusha City Council	<ul style="list-style-type: none"> ▪ PE has problems in submission of the mandatory reports to the Authority.. No mandatory reports are submitted to the Authority. • PE is not using PMIS in submitting its mandatory reports to the Authority.
Monduli District Council	<ul style="list-style-type: none"> • The PE is registered with PMIS but is not using the system to submit mandatory reports to the Authority through contrary to Regulation 87 (1) & (2c) of GN. No. 446 of 2013.
MOI	<ul style="list-style-type: none"> • The PE is registered with PMIS but the system is not used in submission of mandatory reports to the Authority through PMIS.
Singida Municipal Council	<ul style="list-style-type: none"> • PE did not submit all mandatory procurement reports to the Authority contrary to Reg.

	87(2c) of GN No. 446 of 2013
DSM CITY COUNCIL	<ul style="list-style-type: none"> • No mandatory reports were submitted to the Authority (Submission of APP, contract completion reports, monthly procurement reports, quarterly procurement reports and annual procurement reports by using PMIS to the Authority). • PE is not using PMIS in submitting its mandatory reports
BABATI TOWN COUNCIL	<ul style="list-style-type: none"> • PE is not using PMIS in submitting its mandatory reports to the Authority.
MOSHI TC	The Council had not submitted contract completion report, monthly procurement reports, and quarterly procurement reports through (PMIS/CMS).
GPSA	The PE is registered with PMIS and PMU staff are trained on use of PMIS but the system is not used in submission of mandatory reports to the Authority through PMIS.

Annex 5-5: Details of assessment tool for VFM Audit

VALUE FOR MONEY (VFM) FORM [ROAD WORKS]

Agency:
Project:
Contract Number:
Supervising Engineer:
Contractor:
Audit Date:

Contract Price:
Project Length
Contract Period:
Site Possession Date
Commencement Date:
Completion Date:
Revised Completion Date

NO.	ASPECT	Requirements by Act	Audit Checklist	EVALUATION SCORE				AVERAGE SCORE	REMARKS
				Poor	Fair	Good	INA		
	Assess all project implementation aspects listed under stages A1-A4 below and rate them as poor, fair or good . If the aspect lacks the required information, its evaluation score should be zero (under "INA" column)								
A	Planning, Design and Tender Documentation			1	2	3	0		
1	Is the project in the approved budget	Reg. 75 of GN No. 446 requires PEs to ensure funds are allocated before commencing Procurement proceedings.	Establish whether the project was in the approved budget						
2	Is the project in the Annual Procurement Plan (APP)	Reg. 69(2) & (7) of GN No. 446 requires PEs to take a strategic decision whether the most economic and efficient procurement can best be achieved and ensure procurement plan contains those projects for which sufficient funds have been committed	Establish whether the project was in the APP						
3	Is the procurement initiated by the user dept	Section 39(b), PPA 2011 requires UDs to initiate procurement and disposal by tender requirements and forward them to the PMU	establish who has initiated the procurement, establish whether the procurement was timely initiated, establish whether standard procedural forms by						

NO.	ASPECT	Requirements by Act	Audit Checklist	EVALUATION SCORE				AVERAGE SCORE	REMARKS
				Poor	Fair	Good	INA		
			PPRA were used						
4	Compliance of project planning, particularly with respect to:	Regulation 69(1) PPA 2013 requires PEs to initiate procurement planning at design stage							
	Assessment of competing alternatives based on updated road and bridge inventory and condition survey	The PE should establish the extent of the existing road network and its condition. The surveys include collection of detailed physical road condition (length, cross-section, soil type, terrain traversed, road furniture, surface type, road width) and drainage structure (pipe culverts, Drifts (vented & solid) box culverts, bridges to establish their conditions, dimensions and type of intervention), source of materials, traffic volume and visual condition surveys.	Check whether there is an updated road and bridge inventory Check whether condition survey was done by the PE during planning of the project						
	Analysis of feasibility based on appropriate road maintenance software (such as HDM 4, DROMAS, RMMS or BMMS)	Regulation 69(2) PPA 2013 requires PEs to take strategic decisions in terms of efficiency and economy	Indicate when and who carried out the feasibility study of the project Analyse the feasibility report basing on appropriate software used and state whether the feasibility report suffices the project requirements						
5	Timely appointment of independent design professional or Consultant	Regulation 69(1) PPA 2013 requires PEs to initiate procurement planning at design stage	Determine whether an independent design professional or consultant was timely appointed. Indicate any observed shortfalls in relation to the appointment of the independent design professional or consultant						
6	Accuracy and completeness of design and calculations	User department has a duty to prepare required technical inputs for a project as provided under Sec. 39(a&f) of PPA, 2011.	Was the designs prepared? Analyse the accuracy and completeness of designs and calculations and indicate any						

NO.	ASPECT	Requirements by Act	Audit Checklist	EVALUATION SCORE				AVERAGE SCORE	REMARKS
				Poor	Fair	Good	INA		
			observed shortfalls Analyse the appropriateness of the design in terms of economy and function (fit for purpose)						
7	Accuracy, appropriateness and completeness of technical specifications	Regulation 69(4) PPA 2013 requires PEs to forecast its estimate	Were Technical Specifications prepared? Is the prepared specifications accurate, appropriate and complete?						
8	Overall appropriateness of the design in terms of economy and function (fitness for purpose)	Regulation 69(3) PPA 2013 requires PEs to forecast its requirements	Was the designs accurate in terms of economy and functionality?						
9	Accuracy and completeness of BOQs for the works and their consistency with the drawings and technical specifications	Regulation 69(5) PPA 2013 requires PEs to forecast its estimate	Was the BoQ of quantities prepared? Is the prepared BoQ consistent with the drawings and technical specifications						
10	Accuracy of the Cost Estimates with respect to the Design	Regulation 69(2) PPA 2013 requires PEs to take strategic decisions in terms of efficiency and economy	Is the Cost Estimate consistent in relation to drawings and specs?						
11	Approval to proceed with procurement	PMU to recommend requirement submitted by user departments as provided under Sec. 39(a&f) of PPA, 2011.	Check whether the accounting officer approved the procurement Was the procurement timely approved?						
12	Confirmation of funding by the AO	All procurement activities of the PE to be approved and fund availability committed by the AO as provided under Sec. 36(1d&g) of PPA, 2011.	Establish whether funds availability were confirmed by the AO						
13	Accuracy and completeness of tender documents	The tender documents should be arranged and completed with all content as required under Section 70 of PPA and Regulation 184 of GN No. 446 of 2013	Were the tender documents complete? Were the tender document sections properly arranged?						
14	Tender Board Approval of tender documents before issuance	The tender document should be approved by the TB as required under Section 33(c) of PPA	Check whether the tender documents were approved by the TB						

NO.	ASPECT	Requirements by Act	Audit Checklist	EVALUATION SCORE				AVERAGE SCORE	REMARKS
				Poor	Fair	Good	INA		
			Verify minutes of the tender board that approved the tender documents						
	Average Performance: Planning, Design and Tender Documentation						#DIV/0!	####	
B	Procurement Stage			1	2	3	0		
1	Appropriateness of the method of procurement	Procuring entity engaging in the procurement of woks shall apply procurement methods as prescribed in Part VI of PPA, 2011 and part IX and Eleventh schedule of GN No. 446 of 2013	Was the selected method of procurement appropriate? Was the procurement method shown in the APP? Was the method selected within the provided threshold as per the 7th Schedule of GN 446 of 2013						
2	Compliance of the procurement process with PPA 2011 and its Regulations (GN 446 of 2013), particularly with respect to:								
	- Use of standard tender and contract documents	Reg. 108 of GN. No. 446 requires PEs to use standard tender documents issued by PPRA	Were tender documents prepared? Are standard tender documents issued by PPRA used?						
	- The tender notice	The invitation to tenders shall be issued as per section 68 (1) PPA 2013]	Was the invitation to tender properly issued? Check whether tenderers were given sufficient time to prepare their bids						
	- Prequalification and shortlisting	(Section 52(1) of PPA, 2011 allows procuring entities where applicable to engage in pre-qualification proceedings with a view to identify tenderers prior to inviting tenders.	Check on whether appropriate standard pre-qualification document was used; Check on whether Pre-qualification document was approved by tender board Check whether evaluation of applications was carried out as						

NO.	ASPECT	Requirements by Act	Audit Checklist	EVALUATION SCORE				AVERAGE SCORE	REMARKS
				Poor	Fair	Good	INA		
			the pre-qualification document;						
	Approval of pre-qualification and shortlist	The list of Contractors shall be approved by the appropriate tender board in accordance with Reg. 122(4) and 281 of GN No. 446 of 2013.	Was the shortlist of Contractors approved by the TB? Verify the existence of minutes of tender board						
	- Adequate Time for preparation of bids	Tenderers shall be given sufficient time to prepare their response as required under Sec 68 (3, 4 & 5) of PPA, 2011 and eighth schedule of GN No 446 of 2013.	Was the tender timely issued? Were the tenderers given appropriate time for preparation of their tenders?						
	- Adequate tender security or bidding securing declaration	Tenders shall be sufficiently covered with appropriate tender security/securing declaration as required under Sec 58 (1) of PPA, 2011, GN No 446 of 2013.	Was each tender submitted with relevant tender security? Was the tender security in the form and amount provided in the tender document?						
	Tender data sheet and special conditions of contract appropriate and duly filled	Tender data sheet should be filled accordingly and accommodate changes in tender document as required by Section 68(5) of PPA, 2011 and Regulation 184(4) of GN No. 446 of 2013	Was the Tender data sheet/special conditions of contract appropriate and duly filled? Determine any ambiguity in the tender data sheet/special conditions of contract						
	- Communication of clarification to bidders	Tenderers requesting for clarification of the solicitation documents from PE (provided the request is within appropriate time before the deadline for submission) should be replied in writing and copies to all bidders without identifying the source of query as required by Regulation 13 of GN No. 446 of 2013	Was there any request for clarification? Was the clarification communicated to all bidders and within the time provided in the regulation?						
3	Evaluation process and award of contract								
	- Evaluation criteria clearly stated and fair to all tenderers	The basis for tender evaluation and selection of the lowest evaluated tender shall be clearly specified in the instructions to	Assess whether evaluation criteria are provided in the						

NO.	ASPECT	Requirements by Act	Audit Checklist	EVALUATION SCORE				AVERAGE SCORE	REMARKS
				Poor	Fair	Good	INA		
		tenderers or in the specifications to the works as required under Section 72 of PPA, 2011 and Reg. 202 (3,4 &5), 203 and 204 of GN. No. 446 of 2013.	tender document and are unambiguous						
	- Composition of tender evaluation committee	Properly appointed Evaluation team in accordance with the Section 40 of PPA, 2011 and Regulation 202 (1 & 2) and 297(1 & 2) of GN No. 446 of 2013	Was the evaluation members proposed by PMU and approved by the AO? Check whether the evaluation members' had adequate and experience in relation to value and complexity of the tender?						
	members of evaluation committee signed codes of ethics	Members of Evaluation Team should sign code conduct/personal covenant forms before the start of evaluation of bids as per Sec. 40(6) of PPA, 2011	were personal covenant forms before/codes of ethics signed before the start of the evaluation exercise?						
	- Evaluation done as per the evaluation criteria contained in the tender dossier or Request for Proposal	The PE shall evaluate the tender using the criteria explicitly stated in the bidding document as required under Section 74 of PPA, 2011 and Reg. 202 (3 & 4), 203, 297 and 299 of GN No. 446 of 2013.	were tenders evaluated strictly based on the criteria contained in the tender documents? Were there any deviations in the specified criteria?						
	- All Evaluation Committee members sign the Evaluation report	Each evaluation report should be signed by the EC	Was the evaluation report signed by all members of the evaluation?						
	- Rejection of all bids, <i>if any</i> , supported with evidence and procedures followed	Rejection of tenders shall adhere to conditions laid under Section 59 of PPA,2011	Establish whether there was rejection of all tenderWas the rejection of tenders justifiable?Were procedures for rejection of tenders followed appropriately						
	- Notification of evaluation results	bidders who participated in the tender should be issued with the intention of award of tenders as provided under Reg. 231 GN 446 of 2013 (for LGAs conditions under Section 60(3&4) of PPA.2011 should be fulfilled)	Were unsuccessful bidders notification appropriate? was the content of the notification complete? Was the notification of the						

NO.	ASPECT	Requirements by Act	Audit Checklist	EVALUATION SCORE				AVERAGE SCORE	REMARKS
				Poor	Fair	Good	INA		
			award results given to the AO within three days after award decision of the TB? Were bidders given a cool off period of 14 days to submit complaints?						
	- Publication of awards [Regulations 236] of GN. No. 446	the results of tenders should be published in the Journal and Tenders Portal on regular basis as required under Reg. 236	was the results of tenders published? Were the results published in the Journal and Tenders Portal?						
	Quality and comprehensiveness of the tender evaluation report	The evaluation report shall contain all necessary attachments as required under Reg. 199(3) of GN No. 446 of 2013.	Was the evaluation report prepared? Is the quality of tender evaluation report adequate and free from errors? Does the evaluation report contain all attachments?						
4	Negotiations process								
	- Approval of Negotiation Team and Plan	for each tender there should be a negotiation team/negotiation plan as required under Section 76, PPA 2011, Reg. 226, 227 of GN. 446	Was the negotiation team appointed by the accounting officer? Was the negotiation plan prepared and approved by tender board?						
	Approval of Minutes and Recommendations of the Negotiation team	The TB approved negotiation minutes and approved recommendation for award to the bidder as required under Reg. 228 of GN. 446	Were the minutes of negotiation approved by the TB? Indicate the date for TB approval						
	Incorporation of Approved Negotiation Minutes in the Contract Agreement,	The approved negotiation minutes should be incorporated in the Contract agreement as required under Reg. 229, 2013	Were the minutes of negotiation incorporated in the Contract document?						
5	Vetting of Draft Contract by the Attorney General/or Ratification by legal Officer	Draft Contract vetted by the Attorney General/or Ratification by legal Officer Reg. 59(1) & Reg. 60(1)	Were the draft contract documents sent to the AG/ legal Officer for vetting?Were the comments of the Attorney general /legal officer incorporaed in to the contract documents?						

NO.	ASPECT	Requirements by Act	Audit Checklist	EVALUATION SCORE				AVERAGE SCORE	REMARKS
				Poor	Fair	Good	INA		
	-Accuracy and completeness of contract documents	Contract document need to be complete and accuracy	<p>Was the contract document prepared?</p> <p>Was the contract document complete and properly arranged</p> <p>Was the special conditions of contract properly filled?</p> <p>Check if the signed contract has the terms, conditions and provisions which were set forth in the solicitation document which was issued to the bidders.</p>						
6	Contracts awarded within the tender validity period	Contract should be awarded before the expiration of validity period as required under Reg. 62, 192 and 232(2) of GN. No. 446 of 2013	Were tenders awarded before the expiry of tender validity period stipulated in the tender documents?						
7	Competitiveness of rates quoted for major items of construction when compared with prevailing market prices	Quoted rates for major items of work should be compared with prevailing market prices to note their competitiveness	<p>Were rates normal when compared with market prices</p> <p>Were rates averagely prepared?</p> <p>Were rates above normal market rates?</p>						
8	Overall competitiveness of the most economic tender when compared with prevailing market prices in both private and public sectors	Compare the overall competitiveness of tender in question with prevailing market prices both in public and public sectors	Check whether the submitted tender is abnormally low, moderate or high tender?						
9	Capacity and competence of the selected contractor in relation to project size and complexity	The competence of the selected contractor as per the requirements under Reg. 224 of GN No. 446 of 2013.	<p>Was the post qualification conducted to authenticate the capacity of the Contractor?</p> <p>Analyze the competence in relation to existing personnel, plants and equipments and financial soundness Analyze if the contract price is higher than the class limit of the selected contractor</p>						

NO.	ASPECT	Requirements by Act	Audit Checklist	EVALUATION SCORE				AVERAGE SCORE	REMARKS
				Poor	Fair	Good	INA		
	Average Performance: Procurement Stage							#DIV/0!	####
C	Construction Stage			1	2	3	0	Remarks	
	1	Timeliness of site possession	Timely site possession in accordance to the terms and conditions of the contract	Was the contractor given full access to site as per the provisions in the contract documents and relevant correspondence? - Determine if the contractor was not given full access to site until the PE becomes liable (time extension with or without cost) as per the provisions of the contract, assess the impact of the delay to the contract					
	2	Quality of project programme (schedule of work)	Existence of project programme in accordance to the requirement of the contract	If the Programme of Work (Schedule of Work) detailed, complete and achievable and submitted in accordance with the terms and conditions governing the contract? were important milestones in the project considered?					
	3	Adherence to project programme	The implementation of the project should adhered to project programme	Were the programme of works adhered to during implementation?					
	4	Quality of contractor's site organization and staff	The Contractor's site organization and staff to be prepared as required under the contract	Was the contractor's site organization and staff accurately and timely prepared? What is the quality of the site organization chart?					
	5	Quality of supervising engineer's site staff	Presence of quality assurance plan in accordance with the terms and conditions	Was the quality of supervising engineer's site staff adequate in relation to works at hand?					
	6	Quality of quality assurance programme	Presence of quality assurance plan in accordance with the terms and conditions	Was the quality assurance plan adequately prepared?					
	7	Adherence to quality assurance programme							
		Appointment of quality	Existence of appointed project	Was the project supervising					

NO.	ASPECT	Requirements by Act	Audit Checklist	EVALUATION SCORE				AVERAGE SCORE	REMARKS
				Poor	Fair	Good	INA		
	assurance team	supervisors as required by Reg. 252 (1) of GN No. 446 of 2013.	team appointed?						
	Confirmation of qualification of supervision team	Project Managers qualification's adequate for the project at hand	Was the project supervising team adequate and capable of supervising the works?						
	- Material testing & results Records	Presence of viable technical report of the executed works as required by Reg. 246 of GN No. 446 of 2013.	Were material tests conducted as per the contract and reports approved? what do results reveal in relation to the works specifications? Determine if all tests on work were done and materials tests were carried out and the results are realistic (the test results reflect actual site conditions) and the number and types of tests complied with the provisions in the contract						
	- Health & Safety	The works in progress should meet the required safety and EMP requirement as required under Reg. 241(3)	Was the Health and Safety plan prepared? Was the plan adequate? Was the plan adhered to during contract implementation?						
	- Environmental and Social Impact Assurance	The works in progress should meet the required safety and EMP requirement as required under Reg. 241(3)	Was the EMP plan prepared? Soundness of the plan? Was the plan adhered to during contract implementation?						
8	Management of contractual documents, including surety and insurances bonds	The procuring Entity shall require the winning bidder to submit appropriate security as required under Reg. 29 (b) of GN. 446	Check whether submission of performance security was required and whether the contractor submit the performance security in the form provided in the contractCheck whether the procuring entity verified the authenticity of the submitted performance guaranteeCheck if the amount of the required security is same as the amount stated in the Contract Data or Special Conditions of the Contract. Check if the currency of the						

NO.	ASPECT	Requirements by Act	Audit Checklist	EVALUATION SCORE				AVERAGE SCORE	REMARKS
				Poor	Fair	Good	INA		
			Security is the same as what was specified in the Contract and/or tender document Check if the Insurer/Banker is of the status specified in the Contract Check if the security bears the valid start and expiry dates following the Contract Period In case of extension of completion time check if the time of available securities have been extended accordingly Was there relevant extensions of advance payment/performance guarantee in case of delayed completion/recovery?						
9	Quality and management of project documentation with respect to:								
	- general correspondence	Project correspondences should be properly prepared and administered	Were project correspondences adequate in regard to nature and complexity? Were project correspondences properly administered?						
	- site instructions	project site instructions /approval should be issued by the project manager or supervisor as required by Reg. 114(d) of GN No. 446 of 2013	Were instructions and approvals timely issued? Were there any delays in issuing instructions which resulted into claims? Determine the impact of delayed issue of site instruction/approval to project time/cost and quality						
	- minutes of site meetings	Minutes of site meetings should be prepared and distributed to project stakeholders as required by the contract	Were site meetings held? were minutes of site meetings prepared? Were the quality of site meeting minutes adequately prepared?						
	- progress reports [Reg. 114 (b) GN 446]	Are project progress reports prepared by the project manager or supervisor as required by Reg. 243(1&3) of GN No. 446 of 2013	Were progress reports timely prepared as required under the contract? Were the progress reports adequately prepared?						

NO.	ASPECT	Requirements by Act	Audit Checklist	EVALUATION SCORE				AVERAGE SCORE	REMARKS
				Poor	Fair	Good	INA		
	- works measurement and inspection records	Presence of viable inspection report of the executed works as required by Reg.243(2) &252 (2) of GN No. 446 of 2013.	Were inspection reports timely prepared? Analyse the adequacy of the inspection reports						
	- interim and final payment certificates [Reg. 44 (1) GN 446]	Do project managers certify payment before are effected as per Sec. 39(1f) of PPA, 2011 and Reg. 114(a) of GN. No. 446 of 2013?	Were payment certificates certified by project Manager?						
	Timely payment of certificates	Were payments made within reasonable time as stated in the contract and as stipulated in Reg. 44 (1), 242(1) and 243(2, 3, 4, 5, 6&7) of GN No. 446 of 2013.	Were payment certificates effected within stipulated time in the contract? Were there any delays which resulted into interest claims? Determine the impact of delayed payment to project cost						
	- variation orders [Reg. 110 (3) GN 446]	Are variations issued as per the requirement of Section 33(1)(b), PPA 2011 & Reg. 110(2)(3) GN. 446]	Were there relevant instructions from the Engineer in relation to the variation? Were variations appropriately assessed? Were variations approved by the TB? Were the variations relevant in relation to their scope and timing? were there works which were executed prior TB approval						
10	Assessment (including validity) of variations	The TB to review all applications for variations, addenda as required under Section 33(1)(b), PPA 2011 & Reg. 110(3) GN. 446	Were variations approved by the TB? Were there works which were executed prior TB approval?						
11	Assessment (including validity) of claims and related cost overruns	Assessment of claims as per contract provisions	Were claims accurately prepared? Were claims approved by TB?						
12	Appropriate application of remedies for delays	Appropriate actions taken to delays of contractors as required by Sec. 77(4) of PPA, 2011 and Reg. 112 of GN No. 446 of 2013 and contract provisions	Assess whether action to delays are taken by project supervisors by deducting the liquidated damages. If remedies ought to have been applied, but not implemented, establish the amount of liquidated damages out to have						

NO.	ASPECT	Requirements by Act	Audit Checklist	EVALUATION SCORE				AVERAGE SCORE	REMARKS
				Poor	Fair	Good	INA		
			been deducted						
13	Assessment (including validity) of project delays and extensions of time	The time extension order granted as per appropriate procedures as required by Sec. 77(3) of PPA, 2011 and Reg. 111 of GN No. 446 of 2013 and contract provisions	Was there a request for extension of time and whether the request was acted on timely by the AO? Analyse the reasons for extension of time and state whether the reasons were justified Analyse whether the granted extension of time has any cost implication in the project, and quantify it.						
				0	50	100	0		
	Average Performance: Construction Supervision and Contract Administration						#DIV/0!	####	
D	Project Completion and Closure Stage			1	2	3	0	CONCLUSION	
1	Quality and completeness of as-built-drawings	As built drawings issued as required by the contract	Quality and completeness of as built drawings						
2	Compilation and Management of final Inspection, Site handover minutes & snags list	Inspection carried out on completion and list of defects noted issued to the Contractor	Were works substantially completed and handing over of the property done as appropriately? Were there any delays in handing over the project?						
3	Timely issuance of Substantial Completion Certificate, Final Certificate and settlement of Final Account	Works contracts practically completed as per defined scope and specs in the contract	Practical completion report prepared and final certificate timely issued?						
4	Management of the defects liability period	final inspection carried out on completion and defects noted issued to the Contractor	Was the contract properly close out and report prepared? Were final payments / retention money timely issued?						
5	final project report & Final Account	Final Account of the project properly prepared as per requirements of the contract	Quality and adequacy of the Final Account and final report adequate?						
6	Compliance of final quantities paid for with	Quantities for final account to be reflected in the investment cost	What is the compliance of the final quantities paid in relation to						

NO.	ASPECT	Requirements by Act	Audit Checklist	EVALUATION SCORE				AVERAGE SCORE	REMARKS
				Poor	Fair	Good	INA		
		those reflected by the actual investment as per as-built-drawings		the actual investment					
7	Variance of project cost as per final account with accepted tender price	Project final costs in relation to accepted tender sum	Compare the project cost as per Final account with accepted tender sum						
8	Compliance of actual project completion time with the contract period	Actual completion time vs tendered contract period	Was the project completed as per original contract duration? What were the reasons for delayed completion?						
	Average Performance: Project Completion and Closure Stage						#DIV/0!	####	
E	Quality and Quantity of Executed Works			1	2	3	0	CONCLUSION	
1	Based on visual assessment, determine whether the completed works are satisfactory in terms of:								
	• Overall quality of workmanship	The workmanship of the completed works should satisfy the requirement of the contract	What does the visual inspection vs submitted tests depict?						
	• Overall quality of materials used	Conformity of the quality of materials to specs	Is the overall quality of materials used in the contract as per contract provisions?						
	• Overall quality of riding surface	Conformity of the quality of riding surface to specs	Is the overall quality of the riding surface in conformity to contract as per contract provisions						
	• Absence of defects, such as cracks, ruts and localized potholes	Surface of completed works free from notable defects and/or cracks as per specs	Is the overall quality of the riding surface free from notable defects as per specs?						
	• Camber and/or super-elevation	Surface of completed works in relation to design	Is the road camber and/or super elevation as per specs and drawings?						
	• Surface Regularity	Surface of regularity in relation to design	Is the road surface regular and free from waps?						
2	Based on physical site measurements, determine whether dimensions of the following major items of construction of the completed works comply with the drawings and technical specifications:								

NO.	ASPECT	Requirements by Act	Audit Checklist	EVALUATION SCORE				AVERAGE SCORE	REMARKS
				Poor	Fair	Good	INA		
	• Pavement structure	Total area executed vs design and drawings	Is the total area in conformity to drawings and specs						
	• Road carriageway	Dimensions in terms of width, depth, length and quality of the carriage way	Is the total area and quality in conformity to drawings and specs						
	• Foot paths	Dimensions in terms of width, depth, length in relation to drawing and specs	Is the total area and quality in conformity to drawings and specs						
	• Catchwater drains	Total volume of catchwater drains in relation to drawings and specs	Do the dimensions tally with the drawings and specs						
	• Road side drains	Total volume of road side drains in relation to drawings and specs	Do the dimensions tally with the drawings and specs						
	• Mitre drains	Total volume of mitre drains in relation to drawings and specs	Do the dimensions tally with the drawings and specs						
	• Road signs	Total qty and quality of road signs in relation to design and specs	Do the quantity and quality tally with the specs						
	• Kerbstones/Chutes/concrete/or Asphalt berms	Total length, area and volume in relation to drawings	Do the dimensions tally with the drawings and specs						
3	Based on site measurements, determine whether dimensions of culverts and bridges comply with the technical drawings and specifications	Dimensions and quality of culverts/bridges in terms of diameter and quality conformity, if box culvert size in relation to drawings	Is the bridge/culvert size and quality as per design (diameter, abutments, wing walls, deck and beams sizes and quality)						
4	Based on sample field tests determine whether the quality of materials used in the pavement structure comply with the technical specifications	Quality of pavement structure in relation to specs	Does the quality of pavement materials and pavement structure in conformity to technical specs?						
5	Based on sample field tests to determine whether the quality of materials used in concrete and masonry works comply with the technical specifications	Assess the conformity of cement, sand, aggregates and blocks in relation to contract specification	Does the quality of materials in conformity to technical specs?						
6	Assess compliance of site clean-up and restoration of disturbed and/or damaged areas with EMP	disturbed areas restored and site cleaned on completion as provided for in the contract and in conformity to EMP	Was the provision for site clean up and restoration provided for in the contract document? what is the conformity in relation to provisions and EMP?						
7	For uncompleted projects, assess	Assessment of compliance with	Was the safety/EMP plan						

NO.	ASPECT	Requirements by Act	Audit Checklist	EVALUATION SCORE				AVERAGE SCORE	REMARKS
				Poor	Fair	Good	INA		
	compliance of on-going construction activities with safety and EMP requirements	safety and EMP requirements for ongoing construction activities	prepared? was the safety and EMP plan adhered to?						

Average Performance Quality of Works				#DIV/0!	####	
Evaluation Scale	1 = Poor					
	2 = Fair					
	3 = Good					
	0 = INA					
Overall Project Performance				#DIV/0!	####	

Planning, design and tender documentation stage	##	Poor	0%-49%
Procurement Stage	##	Fair	50% - 74%
Construction stage	##	Good	75% - 100%
Project completion and closure stage	##	Poor Performance	0% - 49%
Quality and Quantity of Executed Works	##	Fair/Unsatisfactory Performance	50% - <74%
		Satisfactory Performance	75% - 100%

INA = Information not available

VALUE FOR MONEY (VFM) FORM [BUILDING WORKS]

Agency:
 Project:
 Contract Number:
 Supervising Architect:
 Contractor:
 Audit Date:

Contract Price:
 Time Elapsed
 Contract Period:
 Site Possession Date
 Commencement Date:
 Completion Date:
 Revised Completion Date

NO.	ASPECT	Requirements by Act	Audit Checklist	EVALUATION SCORE				AVERAGE SCORE	REMARKS
				Poor	Fair	Good	INA		
	Assess all project implementation aspects listed under stages A1-A4 below and rate them as poor, fair or good . If the aspect lacks the required information, its evaluation score should be zero (under "INA" column)								
A	Planning, Design and Tender Documentation			1	2	3	0		
1	Is the project in the approved budget	Reg. 75 of GN No. 446 requires PEs to ensure funds are allocated before commencing procurement proceedings.	Establish whether the project was in the approved budget						
2	Is the project in the annual procurement plan (APP)	Reg. 69(2) & (7) of GN No. 446 requires PEs to take a strategic decision whether or not the most economic and efficient procurement can best be achieved and ensure procurement plan contains those projects for which sufficient funds have been committed	Establish whether the project was in the APP						
3	Is the procurement initiated by the user dept	Section 39(b), PPA 2011 requires UDs to initiate procurement and disposal by tender requirements and forward them to the PMU	Establish who has initiated the procurement, establish whether the procurement was timely initiated, establish whether standard procedural forms by PPRA were used						
4	Compliance of project	Regulation 69(1) PPA 2013 requires							

		planning, particularly with respect to:	PEs to initiate procurement planning at design stage							
			To establish the adequacy of the design	Assessment of competing alternatives based on updated building software						
			Regulation 69(2) PPA 2013 requires PEs to take strategic decisions in terms of efficiency and economy	Assess whether the feasibility study report was thoroughly prepared						
5		Timely appointment of independent design professional or Consultant	Regulation 69(1) PPA 2013 requires PEs to initiate procurement planning at design stage	Determine whether an independent design professional or consultant was timely appointed.						
6		Accuracy and completeness of design and calculations, geotech survey report (for high rise buildings)	PMU to recommend technical input submitted by user departments as provided under Sec. 39(a&f) of PPA, 2011.	Was the designs prepared? Did the foundation design base on geotech survey? Is the Engineering design accurate and complete? were Architectural drawings accurately prepared?						
7		Accuracy, appropriateness and completeness of technical specifications	Regulation 69(4) PPA 2013 requires PEs to forecast its estimate	Was the pre-tender estimates prepared? Was the estimate accurately prepared?						
8		Overall appropriateness of the design in terms of economy and function (fitness for purpose)	Regulation 69(3) PPA 2013 requires PEs to forecast its requirements	Was the designs and calculations adequate?						
9		Accuracy and completeness of BOQs for the works and their consistency with the drawings and technical specifications	Regulation 69(5) PPA 2013 requires PEs to forecast its estimate	Was the the bills of quantities prepared? Was the bills of quantities accurately prepared in relation to drawings? Were specs accurately prepared?						
10		Accuracy of the Cost Estimates with respect to the Design	Regulation 69(2) PPA 2013 requires PEs to take strategic decisions in terms of efficiency and economy	Is the Cost Estimates (BoQ) consistent with drawings and specs?						
11		Approval to proceed with procurement	PMU to recommend submitted by user departments as provided under Sec. 39(a&f) of PPA, 2011.	Establish who has approved the procurement Was the procurement timely approved?						
12		Confirmation of funding by the AO	All procurement activities of the PE to be approved and fund availability committed by the AO as provided	Establish whether the procurement in question's funds availability were						

			under Sec. 36(1d&g) of PPA, 2011.	confirmed by the AO						
13	Accuracy and completeness of tender documents	The tender document should be arranged and completed with all content as required under Section 70 of PPA and Regulation 184 of GN No. 446 of 2013	Were the tender documents complete? Were the tender documents sections properly arranged?							
14	Tender Board Approval of tender documents before issuance	The tender document should be approved by the TB as required under Section 33(c) of PPA	Indicate the date when tender documents were approved by the TB							
	Average Performance: Planning, Design and Tender Documentation						#####	#DIV/0!		
B	Procurement Stage				1	2	3	0		
1	Appropriateness of the method of procurement	Procuring entity engaging in the procurement of woks shall apply procurement methods as prescribed in Part VI of PPA, 2011 and Part V, Seventh schedule, part IX and Eleventh schedule of GN No. 446 of 2013	Was the selected method of procurement appropriate?							
2	Compliance of the procurement process with PPA 2011 and its Regulations (GN 446 of 2013), particularly with respect to:									
	- Use of standard tender and contract documents	Reg. 108 of GN. No. 446 requires Pes to use standard tender documents issued by PPRA	Were tender documents prepared? Are standard tender documents used issued by PPRA used?							
	- The tender notice	The invitation to tenders shall be issued as per section 68 (1) PPA 2013]	Was the invitation to tender properly issued? Indicate the date when the advert was approved by the TB was the advert free from discriminating criteria?							
	- The selection of method of procurement	Section 64, PPA 2011 requires Procuring Entities to use competitive procurement methods	Was the procurement method shown in the APP? establish whether thresholds of application were adhered to for each selected procurement method							
	- Prequalification and shortlisting	(Section 52(1) of PPA, 2011 allows procuring entities where applicable	Was the prequalification of tenderers process properly							

			to engage in pre-qualification proceedings with a view to identify tenderers prior to inviting tenders	carried out?						
		Approval of pre-qualification and shortlist	The list of Contractors shall be approved by the appropriate tender board in accordance with Reg. 122(4) and 281 of GN No. 446 of 2013	Was the shortlist of Contractors approved by the TB? Indicate the date when the shortlist was approved by the TB						
		- Adequate Time for preparation of bids	Tenders shall be given sufficient time to prepare their response as required under Sec 68 (3, 4 & 5) of PPA, 2011 and eighth schedule of GN No 446 of 2013	Were the tender documents timely issued? Were the tenderers given appropriate time for preparation of tenders?						
		- Adequate tender security or bid securing declaration	Tenders shall be sufficiently covered with appropriate tender security/securing declaration as required under Sec 58 (1) of PPA, 2011, GN No 446 of 2013.	Was each tender submitted with relevant security?						
		Tender data sheet and special conditions of contract appropriate and duly filled	Tender data sheet/special conditions of contract should be filled accordingly and accommodate changes in tender document as required by Section 68(5) of PPA, 2011 and Regulation 184(4) of GN No. 446 of 2013	Was the Tender data sheet/special conditions of contract appropriate and duly filled? Determine any ambiguity in the tender data sheet/special conditions of contract						
		- Communication of clarification to bidders	Tenderers requesting for clarification of the solicitation documents from PE (provided the request is within appropriate time before the deadline for submission) should be replied in writing and copied to all bidders without identifying the source of query as required by Regulation 13 of GN No. 446 of 2013	Was there any request for clarification? Was the clarification timely communicated to all bidders?						
	3	Evaluation process and award of contract								
		- Evaluation criteria clearly stated and fair to all tenderers	The basis for tender evaluation and selection of the lowest evaluated tender shall be clearly specified in the instructions to tenders or in the specifications to the works as required under Section 72 of PPA,	Analyze the evaluation criteria provided in the tender documents and assess whether they are ambiguous						

			2011 and Reg. 202 (3,4 &5), 203 and 204 of GN. No. 446 of 2013.						
		- Composition of tender evaluation committee	Properly appointed Evaluation team in accordance with the Section 40 of PPA, 2011 and Regulation 202 (1 & 2) and 297(1 & 2) of GN No. 446 of 2013	Was the evaluation team members proposed by PMU and approved by the AO? Were evaluation team members' expertise and have experience adequate in relation to value and complexity of the tender?					
		members of evaluation committee signed codes of ethics	Members of Evaluation Team should sign code conduct/personal covenant forms before the start of evaluation of bids as per Sec. 40(6) of PPA, 2011	Were personal covenant forms/codes of ethics signed before the start of the evaluation exercise?					
		- Evaluation done as per the evaluation criteria contained in the tender dossier or Request for Proposal	The PE shall evaluate the tender using the criteria explicitly stated in the bidding document as required under Section 74 of PPA, 2011 and Reg. 202 (3 & 4), 203, 297 and 299 of GN No. 446 of 2013.	Were tenders evaluated strictly based on the criteria contained in the tender documents? Were there any deviations in the specified criteria?					
		- All Evaluation Committee members sign the Evaluation report	Each evaluation report should be signed by the EC	Was the evaluation report signed by all members of the evaluation team?					
		- Rejection of all bids, <i>if any</i> , supported with evidence and procedures followed	Rejection of tenders shall adhere to conditions laid under Section 59 of PPA,2011	Was the rejection of tenders justifiable? Were procedures for rejection of tenders followed appropriately?					
		- Notification of evaluation results	bidders who participated in the tender should be issued with the intention of award of tenders as provided under Reg. 231 GN 446 of 2013 (for LGAs conditions under Section 60(3&4) of PPA.2011 should be fulfilled)	Were unsuccessful bidders notification appropriate? was the content of the notification complete? Was the notification of the results given to the AO within three days after award decision of the TB? Were bidders given a cool off period of 14days to submit complaints?					
		- Publication of awards [Regulations 236] of GN. No. 446	the results of tenders should be published in the Journal and Tenders Portal on regular basis as required under Reg. 236	was the results of tenders published? Were the results published in the Journal and Tenders Portal?					

		Quality and comprehensiveness of the tender evaluation report	The evaluation report shall contain as required under Reg. 199(3) of GN No. 446 of 2013.	Was the evaluation report prepared? Is the quality of tender evaluation report complete and free from errors? Does the evaluation contain all attachments?						
4		Negotiations process								
		- Approval of Negotiation Team and Plan	for each tender there should be a negotiation team/negotiation plan as required under Section 76, PPA 2011, Reg. 226,227 of GN. 446	Was the negotiation team appointed? Was the negotiation plan prepared? Was the negotiation plan approved by the TB? Indicate the date for TB approval						
		Approval of Minutes and Recommendations of the Negotiation team	The TB approved negotiation minutes and approved recommendation for award to the bidder as required under Reg. 228 of GN. 446	Were the minutes of negotiation approved by the TB? Indicate the date for TB approval						
		Incorporation of Approved Negotiation Minutes in the Contract Agreement,	The approved negotiation minutes should be incorporated in the Contract agreement as required under Reg. 229, 2013	Were the minutes of negotiation incorporated in the Contract document?						
5		Vetting of Draft Contract by the Attorney General/or Ratification by legal Officer	Draft Contract vetted by the Attorney General/or Ratification by legal Officer Reg. 59(1) & Reg. 60(1)	Were the draft contract documents sent to the AG/legal Officer for ratification? Were the comments of the legal officer incorporated in to the documents?						
		-Accuracy and completeness of contract documents	Contract document is prepared by PMU as per Sec. 38(j) of PPA, 2011 and approved by the TB as per Sec. 33(c) of PPA, 2011 and Sec. 55(2) of GN. No. 446 of 2013.	Was the contract document prepared? Was the contract document approved by the TB?						
6		Contracts awarded within the tender validity period	Contract should be awarded before the expiration of validity period as required under Reg. 62, 192 and 232(2) of GN. No. 446 of 2013	Were tenders awarded before the expiry of tender validity period?						
7		Process for tender rejection	Sec. 59 of PPA 2011 and Reg. 16(1&2) of GN No. 446 of 2013 provides circumstances to which Procuring Entities may reject all	If there was any tender rejected by the Procuring entity and if justification for such rejection were provided						

		tenders or all proposals taking into account that relevant justification are provided. The Accounting Officer is required to apply for the approval of the Authority prior to rejecting all tenders pursuant to Reg. 16(3) of GN No 46 of 2013.	The application for the approval of rejection of Tender was made by the Accounting Officer to the Authority (PPRA) and granted with approval.						
8	Competitiveness of rates quoted for major items of construction when compared with prevailing market prices	Quoted rates for major items of work should be compared with prevailing market prices to note their competitiveness	Were unit rates normal? Were unit rates averagely prepared? Were unit rates above normal?						
9	Overall competitiveness of the most economic tender when compared with prevailing market prices in both private and public sectors	Compare the overall competitive of tender in question with prevailing market prices both public and public sectors	Is the tender in question abnormally low, moderate or high?						
10	Capacity and competence of the selected contractor in relation to project size and complexity	The competence of the selected contractor as per the requirements under Reg. 224 of GN No. 446 of 2013.	Was the post qualification conducted to authenticate the capacity of the Contractor? Analyze the competence in relation to existing personnel, plants and equipments and financial soundness. Analyze if the contract price is higher than the class limit of the selected contractor						
							####	#DIV/0!	
C	Construction stage			1	2	3	0		Remarks
1	Timeliness of site possession	Timely site possession in accordance to the terms and conditions of the contract	Was the contractor given full access to site as per the provisions in the contract documents and relevant correspondence? -Determine if the contractor was not given full access to site until the PE becomes liable (time extension with or without cost) as per the provisions of the contract, assess the impact of the						

				delay to the contract						
2	Quality of project programme (schedule of work)	Existence of project programme in accordance to the requirement of the contract	If the Programme of Work (Schedule of Work) detailed, complete and achievable and submitted in accordance with the terms and conditions governing the contract? were important milestones in the project are considered?							
3	Adherence to project programme	The implementation of the project should adhered to project programme	Were the programme of works adhered to during implementation?							
4	Quality of contractor's site organization and staff	The Contractor's site organization and staff to be prepared as required under the contract	Was the contractor's site organization and staff accurately and timely prepared? What is the quality of the site organization chart?							
5	Quality of supervising Project Manager's site staff	Presence of quality assurance plan in accordance with the terms and conditions	Was the quality of Project Manager's site staff adequate in relation to works at hand?							
6	Quality of quality assurance programme	Presence of quality assurance plan in accordance with the terms and conditions	Was the quality assurance plan adequately prepared?							
7	Adherence to quality assurance programme									
	Appointment of quality assurance team	Existence of appointed project supervisors as required by Reg. 252 (1) of GN No. 446 of 2013.	Was the project supervising team appointed?							
	Confirmation of qualification of supervision team	Project Managers qualification's adequate for the project at hand	Was the project supervising team adequate and capable of supervising the works?							
	- material testing & results Records	Presence of viable technical report of the executed works as required by Reg. 246 of GN No. 446 of 2013.	Were material tests conducted as per the contract and reports approved? what do results reveal in relation to the works specifications? Determine if all tests on work were done and materials tests were carried out and the results are realistic (the test results reflect actual site							

				conditions) and the number and types of tests complied with the provisions in the contract						
		- Health & Safety	The works in progress should meet the required safety and EMP requirement as required under Reg. 241(3)	Was the Health and Safety plan prepared? Was the plan adequate? Was the plan adhered to during contract implementation?						
		- Environmental and Social Impact Assurance	The works in progress should meet the required safety and EMP requirement as required under Reg. 241(3)	Was the EMP plan prepared? Soundness of the plan? Was the plan adhered to during contract implementation?						
	8	Management of contractual documents, including surety and insurances bonds	The procuring Entity shall require the winning bidder to submit appropriate security as required under Reg. 29 (b) of GN. 446	Were contractual documents (surety and bonds) appropriately managed? Were there any deviations in issuing such documents? Was there relevant extensions of advance payment/performance guarantee in case of delayed completion/recovery?						
	9	Quality and management of project documentation with respect to:								
		- general correspondence	Project correspondences should be properly prepared and administered	Were project correspondences adequate in regard to nature and complexity of the project? Were project correspondences timely replied and properly administered?						
		- site instructions	project site instructions/approval should be issued by the project manager or supervisor as required by Reg. 114(d) of GN No. 446 of 2013	Were instructions and approvals timely issued? Were there any delays in issuing instructions which resulted into claims? Determine the impact of delayed issue of site instruction/approval to						

				project time/cost and quality					
		- minutes of site meetings	Minutes of site meetings should be prepared and distributed to project stakeholders as required by the contract	Were site meetings held? were minutes of site meetings prepared? Were the quality of site meeting minutes adequately prepared?					
		- progress reports [Reg. 114 (b) GN 446]	Are project progress reports prepared by the project manager or supervisor as required by Reg. 243(1&3) of GN No. 446 of 2013	Were progress reports timely prepared as required under the contract? Were the progress reports adequately prepared?					
		- works measurement and inspection records	Presence of viable inspection report of the executed works as required by Reg.243(2) &252 (2) of GN No. 446 of 2013.	Were inspection reports timely prepared? Analyse the adequacy of the inspection reports					
		- interim and final payment certificates [Reg. 44 (1) GN 446]	Do project managers certify payment before are effected as per Sec. 39(1f) of PPA, 2011 and Reg. 114(a) of GN. No. 446 of 2013?	were payment certificates certified by project Manager?					
		Timely payment of certificates	Were payments made within reasonable time as stated in the contract and as stipulated in Reg. 44 (1), 242(1) and 243(2, 3, 4, 5, 6&7) of GN No. 446 of 2013.	Were payment certificates effected within stipulated time in the contract? Were there any delays which resulted into interest claims? Determine the impact of delayed payment to project cost					
		- variation orders [Reg. 110 (3) GN 446]	Are variations issued as per the requirement of Section 33(1)(b), PPA 2011 & Reg. 110(2)(3) GN. 446]	were there relevant instructions from the Engineer in relation to the variation? Were variations appropriately assessed? Were variations approved by the TB? Were the variations relevant in relation to their scope and timing? were there works which were executed prior TB approval					
10		Assessment (including validity) of variations	The TB to review all applications for variations, addenda as required under Section 33(1)(b), PPA 2011 &	were variations approved by the TB? Were there works which were					

			Reg. 110(3) GN. 446	executed prior TB approval?						
11	Assessment (including validity) of claims and related cost overruns	Assessment of claims as per contract provisions		Were claims accurately prepared? Were claims approved by TB?						
12	Appropriate application of remedies for delays	Appropriate actions taken to delays of contractors as required by Sec. 77(4) of PPA, 2011 and Reg. 112 of GN No. 446 of 2013 and contract provisions		Assess whether action to delays are taken by project supervisors by deducting the liquidated damages If remedies ought to have been applied, but not implemented, establish the amount of liquidated damages out to have been deducted						
13	Assessment (including validity) of project delays and extensions of time	The time extension order granted as per appropriate procedures as required by Sec. 77(3) of PPA, 2011 and Reg. 111 of GN No. 446 of 2013 and contract provisions		Was there a request for extension of time and whether the request was acted on timely by theAO? Analyse the reasons for extension of time and state whether the reasons were justified/? Analyse whether the granted extension of time has any cost implication in the project, and quantify it.						
	Average Performance: Construction Supervision and Contract Administration							####	#DIV/!	
D	Project Completion and Closure Stage									
1	Quality and completeness of as-built-drawings	as built drawings issued as required by the contract		Quality and completeness of as built drawings						
2	Compilation and Management of final Inspection, Site handover minutes & snag list	inspection carried out on completion and defects noted issued to the Contractor		Were works practically completed and handing over of the property done as appropriately? Were there any delays in handing over the project?						
3	Timely issuance of Practical Completion Certificate, Final Certificate	Works contracts practically completed as per defined scope and specs in the contract		Practical completion and final completion certificates timely issued?						
4	Management of the defects liability period	Final inspection carried out on completion and defects noted		Was the contract properly close out and report						

			issued to the Contractor	prepared? Were final payments / retention money timely issued?						
5	Quality and Adequacy of final project report & Final Account	Final Account of the project properly prepared as per requirements of the contract		Quality and adequacy of the Final Account and final report adequate?						
6	Compliance of final quantities paid for with those reflected by the actual investment as per as-built-drawings	Quantities for final account to be reflected in the investment cost		What is the compliance of the final quantities paid in relation to the actual investment						
7	Compliance of project cost as per final account with accepted tender price	Project final costs in relation to accepted tender sum		Compare the project cost as per Final account with accepted tender sum						
8	Compliance of actual project completion time with the contract period	Actual completion time vs tendered contract period		Was the project completed as per original contract duration? What were the reasons for delayed completion?						
Average Performance: Project Completion and Closure Stage								####	#DIV/!	
E	Quality of Executed Works				1	2	3	0	CONCLUSION	
1	Based on visual assessment, determine whether the completed works are satisfactory in terms of:									
	• Overall quality of workmanship	The workmanship of the completed works should satisfy the requirement of the contract		What does the visual inspection vs submitted tests depict?						
	• Overall quality of materials used	Conformity of the quality of materials to specs		Check the overall quality of materials used in the contract in conformity to contract provisions						
	• Overall quality of walls, columns and beams	the quality of walls, columns and beams should be as per design and drawings		Is the overall quality of the walls correct in terms of thickness, verticality, texture of blocks, thickness of mortar-should not be too thick; columns -the size of the column in relation to drawings, concrete surface free from honey combs,						

				verticality; and beams- the surface of concrete free rom honey combs, and truely horizontal/slanting as the case may be in conformity to contract as per contract provisions?						
		Overall quality of plaster and painting or any other type of finishes	The overall quality of plaster and painting or any other finishes should be smooth and sraight	Check the quality of plaster to ascertain the verticality, free from waves and irregularities, free from sand falling out (if the mix ratio was not good/lack of adequate curing), see jambs and corners for verticality						
		Overall quality of roof structure and covering	The quality of the roof structure and covering should be in conformity to size, specs and method of fixing.	Do the quality of roof structure and covering as per specs and drawings; for roof structure check the sizes of timber, straightness and free from defects, check the spacing of trusses/purlins and brandering in relation to engineering drawings						
		Overall quality of cealing	The quality of the cealing should be in conformity to size, specs and method of fixing.	Check the quality of ceiling in relation to type, size, joints and free from waves						
		Overall quality of External works	The overall quality of external works should be as per contract	Check the quality of external works to conform to specs such as specified strenght for paving blocks, area covered, method for laying paving blocks/kerbstones (free from troughs)						
		Absence of defects, such as cracks, bends, failures, etc	The completed works should be as per contract provisions and specs	The quality of completed works should be free from cracks. Failures etc						
		Functional requirements (assess whether floors, lifts, fittings, doors, windows, etc are functioning properly)	Various elements of work should be as per contract provisions	Do the sizes, location and functions of the elements appropriate?						
	2	Based on physical site measurements, determine								

		whether dimensions of the following major items of construction of the completed works comply with the drawings and technical specifications:								
		Correctness of setting out (designed/specified versus actual/verified)	The size of the building should be as per drawing	check the correctness of dimensions in relation to drawings?						
		Compliance on scope (Quantum of work done versus specified/paid for)	The scope of works should be as per bills of quantities& drawings	is the scope in conformity to drawings and specs						
		Correctness of plinth levels	The plinth level should be ascertained at site	is the plinth level adequately ascertained in relation to site terrain?						
		Correctness of functional requirements (verification of rooms dimensions)	The dimensions of rooms should be as per drawings	are sizes of individual rooms as per drawings?						
		Dimensions of windows, doors, etc	The dimensions for windows and doors should be as per drawings	is the size of door/window as per drawings, and as per functional requirements? What is the quality of timber/aluminium in relation to specs						
		Compliance on materials utilization (specifications, warranties, dimensions, make or source, etc)	The materials should be used as per specifications	Do materials utilization comply with provisions						
		Visual assessment of quality of materials used and works done	The quality of materials used should satisfy the requirements	Do the quality tally with the specs						
	3	Based on site measurements, determine whether dimensions of rooms and other functions comply with the technical drawings and specifications	The dimensions of rooms and other functions comply with the technical drawings and specifications	take physical measurements to ascertain the sizes of rooms in relation to drawings and functional requirements						
	4	Based on sample field tests determine whether the quality of materials used in concrete structure comply with the technical specifications	Assess the conformity of cement, sand, aggregates and blocks in relation to contract specification	Does the quality of materials in conformity to technical specs? Materials like cement, sand, aggregates, reinforcement and water to conform to specified						

				standards						
5	Based on sample field tests determine whether the quality of materials used in finishing works comply with the technical specifications	The quality of materials used in finishing to comply with specs		Check the quality of finishing materials like tiles (thickness and texture), sand (whether free from salt, fine sand for smooth finish)						
6	Assess compliance of site clean-up and restoration of disturbed and/or damaged areas with Environmental Management	disturbed areas restored and site cleaned on completion as provided for in the contract and in conformity to EM		was the provision for site cleanup and restoration provided for in the contract document? what is the conformity in relation to provisions and EM?						
7	For uncompleted projects, assess compliance of on-going construction activities with safety and EMP requirements	Assessment of compliance with safety and EMP requirements for ongoing construction activities		Was the safety/EMP plan prepared? was the safety and EMP plan adhered to?						
		Evaluation Scale						#####	#DIV/0!	
								#####	#DIV/0!	

Planning, design and tender documentation stage
Procurement Stage
Construction stage
Project completion and closure stage
Quality of Executed Works

Poor 0%-49%
Fair 50% - 75%
Good 75% - 100%
Unsatisfactory Performance 0%- <75%
Satisfactory Performance 75% - 100%

INA = Information not available

VALUE FOR MONEY (VFM) AUDIT TOOL FOR [CONSULTANCY SERVICES ON WORKS PROJECTS]

Agency:
 Project:
 Contract Number:
 Supervising Engineer:
 Consultant:
 Audit Date:

Contract Price:
 Project Length/Area:
 Contract Period:
 Commencement Date:
 Completion Date:
 Revised Completion Date

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL SCORE	REMARKS
				Poor	Fair	Good	INA		
	Assess all project/contract implementation aspects listed under stages A1-A4 below and rate them as poor, fair or good . If the aspect lacks the required information, its evaluation score should be zero (under "INA" column)								
A	Planning, Design and Tender Documentation			1	2	3	0		
1	Was the project in the approved budget?	Reg. 75 of GN No. 446 requires PEs to ensure that funds are allocated before commencing procurement proceedings.	Check the existence of consultancy services in the approved budget						
2	Is the project/tender in the procurement plan	A procuring entity shall plan its procurement in accordance to Sec. 49 of PPA, 2011 and Reg. 69 & 75 of GN. No. 446 of 2013. Also APP should obtain necessary approval from the Budget Approving Authority as provided under Sec. 33(2)(a), 49(2) of PPA, 2011 and Reg. 69(9) of GN. No. 446 of 2013.	Check existence of the consultancy services in the approved Annual Procurement Plan in accordance with the requirements of Act and Regulations. was there commitment of funds before initiation of the procurement process?						
3	Initiation of requirement or need by user department	User departments should initiate procurement and forward requirements to PMU as provided under Sec. 39(1b) of	Check whether user departments initiated the requirements and forward the same to PMU Check whether procedural form						

			PPA, 2011.	was used in initiating the requirements						
	4	Precise client statement of the objectives and goals sought (Was the problem properly identified?)	Prior recruitment of consultant, all procuring entity must have a precise requirements and goals pursuant to Reg. 275(2)(a) of GN No. 446 of 2013.	Check whether client requirements were at hand to describe the nature and scope of services required						
	5	Availability of Terms of reference	Procuring entities are responsible for preparing the terms of reference for the assignment with a view to ensuring compatibility between the scope of the services described in the terms of reference and the availability of budget as required under Reg. 275 of GN. No. 446 of 2013.	Check existence of terms of reference prior recruiting the consultant Check the adequacy of the TOR with respect to project scope and objectives						
	6	Cost estimate and budget	The cost estimate shall be made on the basis of the cost of the consulting assignment on the assessment of the resources needed to carry out the assignment, staff time, logistical support and physical inputs in accordance with Reg. 274 & 279 of GN No. 446 of 2013.	Check whether realistic cost estimate was established Check the accuracy of the cost estimate with respect to current Market Prices						
	7	Approval to proceed with procurement granted by the AO?	PMU to submit to AO Procurement Request for approval	Check existence of the Accounting officer approval of the procurement						
	8	Carrying out feasibility study	Feasibility study is a preliminary study undertaken in the very early stage of a project. It tend to be carried out when a project is large or complex, or where there is some doubt or controversy regarding the proposed development. The purpose of feasibility studies is to: Establish whether the project is viable and identify feasible options.	Indicate when and who carried out the feasibility study of the project Was feasibility study carried out correctly before detailed designs? Analyse the feasibility report and state whether the feasibility report suffices the project requirements						

9	Accuracy & completeness of expression of interest or pre-qualification of the consultancy services	<p>Section 52(1) of PPA, 2011 allows procuring entities where applicable to engage in pre-qualification proceedings with a view to identify tenderers prior to inviting tenders.</p> <p>The list of shortlist shall be approved by the appropriate tender board in accordance with Reg. 122(4) and 281 of GN No. 446 of 2013.</p>	<p>Check on whether appropriate standard pre-qualification document was used;</p> <p>Check on whether Pre-qualification document was approved by tender board</p> <p>Check whether evaluation of applications was carried out as the pre-qualification document;</p> <p>Check on whether shortlist of consultants were approved by tender board</p>						
10	Timely engagement of the Consultant	wherever a project requires appointment of a consultant, procuring entities should ensure timely appointment of the consultant	<p>Check whether the consultant was engaged before selection of the Contractor for the works?</p> <p>Is there a formal appointment letter of the consultant and was the contractor informed accordingly</p>						
11	Accurate and complete designs and drawings	Designs and drawings should be prepared as provided in the consultant contract	<p>Was the designs prepared? Analyse the accuracy and completeness of designs and calculations and indicate any observed shortfalls</p> <p>Analyse the appropriateness of the design in terms of economy and function (fit for purpose)</p>						
12	Were BoQs for the Works prepared and adequate?	Bill of quantities for the works should be prepared as provided in the consultant contract.	<p>Was the bill of quantities prepared?</p> <p>Analyse the accuracy and completeness of the BOQs and their consistency with drawings and technical specifications and indicate any observed shortfalls</p>						
13	Were Technical Specifications, including Specifications of Particular Application, written properly?	Technical specifications for the works should be prepared as provided in the consultant contract.	<p>Was technical specifications prepared?</p> <p>Was the technical specifications accurate, appropriate and complete?</p>						

	14	Preparation and submission of Inception Report	Inception report should be prepared and submitted as provided in the contract.	Check whether inception report was prepared and submitted timely Check whether the inception report was approved by the PE						
	15	Preparation and submission of Interim Report	Draft report should be prepared and submitted as provided in the contract.	Check whether report was prepared and submitted timely						
	16	Preparation and submission of Final Report	Final report should be prepared and submitted as provided in the contract.	Check whether Final report was prepared and submitted timely Check whether the report was approved by the PE						
		Average Performance: Planning, Design and Tender Documentation						###	####	
B	Procurement Stage				1	2	3	0		
	1	Was tender notice in compliance with Regulation 280 of G.N. No. 446?								
	2	Appropriate preparation and issuance of request for proposals	Before inviting proposals, PMU shall furnish to the TB for its review the proposed request for proposal prepared from standard RFP document issued by the Authority as per Sec. 70 of PPA, 2011 and Reg. 184 (3, 4 & 5) and 287(4) of GN No, 446 of 2013.	Check whether RFP issued to prospective bidders or consultants used standard documents and was worded to permit and encourage competition Check whether the RFP document was approved by the tender board Assess whether RFP document clearly specify the evaluation criteria and their respective weights and the minimum passing score						
	3	Appropriate use of methods of procurement.	Procuring entity shall procure consultancy services using the methods prescribed under Reg. 254, 255, 256 and 257 respectively of GN No. GN No. 446 of 2013.	Check whether procuring entity used appropriate methods of procurement in acquiring the consultant						
	4	Appropriate use of selection methods	Selection of consultant will be done using the selection methods provided in regulation 258, 259, 260, 261, 262 and 263 of GN 446	Was the selection method used in line with Regulation 258 of G.N. No. 446?						

			of 2013	Was selection method appropriately applied for the size of the project? Was the selected consultant fit for the size of the works?						
	5	Use of Standard procurement processing time for consultancy services.	The procuring entity shall allow enough time prior to submission deadline for consultants to prepare their proposals depending on the assignment as per Reg. 295(1) of GN No. 446 of 2013	Were consultant given enough time as provided in the 12th schedule of GN. 446 of 2013 to prepare and submit their proposals.						
	6	Clarification received and given properly	A procuring entity shall, at least fourteen days prior to the deadline for the submission of applications/proposals, respond to any request by a tenderer for clarification as provided under Reg. 122 of GN. No. 446 of 2013	Were clarifications issued within 14 days prior to deadline Were clarifications properly communicated to all bidders?						
	7	Receipt and opening of proposals	Technical and Financial proposals shall be submitted in a manner prescribed in the request for proposal to safeguard the integrity of the process as illustrated in Reg. 295 of GN No. 446 of 2013.	Were proposals properly received?Were proposals properly opened?Are there minutes/records of proposal opening?						
	8	Proper evaluation of proposals	The procuring entity shall evaluate the proposals in accordance with Section 40 and 74 of PPA, 2011 and Regulation 202, 203, 297 and 299 and 303 of GN, No 446 of 2013	Was the evaluation committee properly appointed? whether personal covenant forms were dually signed by team members before the start of evaluation of proposals, Assess whether evaluation of proposals both Technical and Financial proposals was done according to the requirements of the RFP Check whether the evaluation report contains all necessary						

				attachments.						
9	Approval on recommendation for award	Tender Board is to review the evaluation and recommendations made by the evaluation team as required by Reg. 57(3), 231, 307 and 309 of GN No. 446 of 2013 and approve accordingly.	Check whether PMU reviewed the evaluation report before submission to the tender board Check whether the award recommendations were approved by the tender board							
10	Appropriateness of contract negotiations	PMU shall propose negotiation team depending on value and complexity of consultancy services procured and thereafter approved by AO who shall also name the Chairperson as required under Sec. 76(1) of PPA, 2011 and Reg. 226 of GN. No. 446 of 2013. Preparation and approval of negotiation plan as per Sec. 76 of PPA, 2011 and Reg. 227 and 228 of GN No. 446 of 2013 is to follow with the actual negotiation undertaking and negotiation minutes signed by both parties.	Check if negotiation was undertaken with the first ranked consultant, Check whether the discussion did not substantially alter the original terms of reference in anyway as provided in the Act and its Regulations							
11	Issue of notice of intention to award contract.	The tender that has been ascertained to be the successful tender pursuant to the provision of this Act shall be accepted. The AO shall be notified by the TB within 3 working days after the award decision and thereafter she/he should issue a notice of intention to award to all firms participated as per Sec. 60(1, 2 &3) and for the case of LGAs, Sec. 60(1, 2, 3 & 4) of PPA, 2011 and Reg. 231(2 & 3) for LGAs of GN. No. 446 of 2013.	Whether all tenderers who participated in the tender in question were issued with the notice of indentation to award the contract giving them 14 days within which to submit complaints thereof, if any.							
12	Proper communications of awards within the tender validity period.	All communication of award decision shall be done in a proper way as required by Sec. 35(6), 36(1f) and 60(5&6) of PPA, 2011 Reg. 231, 232, 233(3) and 309(4) of GN No. 446 of 2013 and before	Check whether the letter of award was issued as required Check whether the award of contract was made within the tender validity period							

			expiration of validity period as required under Reg. 62, 192 and 232(2) of GN. No. 446 of 2013.						
13	Were unsuccessful bidders notified in line with PPA 2011?	Notification to unsuccessful bidders shall be availed to them as required under Sec. 60(12&14) of PPA, 2011 and Reg. 235 of GN. No. 446 of 2013.	Were unsuccessful bidders notified in line with PPA 2011?						
14	Arrangement and completeness of contract documents	Use of standard contract issued by the Authority as required under Sec. 60(8) of PPA, 2011 and Reg. 233(2) of GN No. 446 of 2013.	Check whether contract documents are complete and properly arranged Check whether special conditions of contract were properly filled						
15	Vetting of contracts by AG or Legal officers of the PE	Any contract whose value is TShs. 1.0 Bio or above should be vetted by AG and below this amount must be vetted by legal officers of the PE as provided under Sec. 60(9 & 10) of PPA, 2011 and Reg. 59 and 60 of GN. No. 446 of 2013.	Check whether the contract was vetted by the Attorney general or Legal Officer of the PE Check whether the comments given by the Attorney General were properly incorporated in the contract documents						
16	Proper signing of contracts	Where a tender is accepted by the accounting officer, the PE and the person whose tender has been accepted shall enter in formal contract as per Reg. 233(1) of GN No. 446 of 2013.	Check whether the procurement contract was signed by the one who has the Authority to sign it Check whether the procurement contract is properly dated						
17	Publication of procurement awards in Tender Portal and TPJ	The result of award shall be published to the public as required by Sec. 60(12) and Reg. 20, 236 and 309(4) of GN No; 446 of 2013.	Assess whether award details for the consultancy services procurement were sent to the Authority for publication in Tender Portal and TPJ						
18	Using procedural forms issued by PPRA	procuring entities are required to use standard procedural forms as provided by the Authority	Check whether the various standard procedural forms prepared and issued by the Authority were used in the respective tender						
	Average Performance: Procurement Stage						###	####	
C	Contract implementation stage			1	2	3	0	Remarks	
1	Management of performance securities	Reg. 29 of GN. No. 446 of 2013 requires the successful tenderer to submit performance security	Check whether submission of performance security was required and whether the Consultant submit						

			<p>to guarantee the performance of the contract</p>	<p>the performance security in the form provided in the contract.</p> <p>Check whether the procuring entity verified the authenticity of the submitted performance guarantee.</p> <p>Check if the amount of the required security is same as the amount stated in the Contract Data or Special Conditions of the Contract.</p> <p>Check if the currency of the Security is the same as what was specified in the Contract and/or tender document</p> <p>Check if the Insurer/Banker is of the status specified in the Contract.</p> <p>Check if the security bears the valid start and expiry dates following the Contract Period.</p> <p>In case of extension of completion time check if the time of available securities have been extended accordingly.</p>						
	2	Management of advance payment guarantee	<p>The procurement contract may provide for advance payment before start of consultancy work and the consultant shall be required to provide advance payment guarantee</p>	<p>Check whether advance payment guarantee was required and whether the consultant submit the required advance payment guarantee in the form provided in the contract</p> <p>Check whether the procuring entity verified the authenticity of the submitted advance payment guarantee</p> <p>Check if the amount of the required security is same as the amount stated in the Contract Data or Special Conditions of the Contract.</p> <p>Check if the currency of the Security is the same as what was specified in the Contract and/or</p>						

				tender document Check if the Insurer/Banker is of the status specified in the Contract						
	3	Timeliness commencement of the consultancy contract.	Contract commencement should be in accordance to the terms and conditions of the contract	Assess whether the contract commenced appropriately as per contract terms and conditions.						
	4	Quality and adherence to consultancy time schedule	Existence of consultancy deliverables programme in accordance to requirements in the contract	Was the consultants time schedule prepared and approved? Was the contract implemented according to the approved consultant time schedule? Check the adequacy of Time Schedule for Consultants Services						
	5	Use of appropriate and qualified personnel	During the implementation of consultants's contract, key personnel indicated in the contract are the ones who are involved in implementing the contract	Check the availability of the key personnel as required in the contract Check if key personnel available are the same as those specified in the Contract In case of any replacement, check if new personnel was properly approved						
	6	Submission of professional indemnity (insurance)	Professional indemnity should be submitted as per the contract terms	Check if professional indemnity was required in the document and whether it was submitted on not						
	7	Timely conducting of site meetings	In works contract, the contract requires site meeting to be conducted at the interval provided in the contract.	Check whether site meetings were held regularly as per the contract? Verify the existence site meetings minutes						
	8	Preparation of Progress reports	Project progress reports are required to be prepared by the project manager or supervisor as required by Reg. 243(1&3) and 252(2) of GN No. 446 of 2013	Check whether project progress reports are timely prepared by the project manager or supervisor Check the adequacy of the prepared progress reports						
	9	Payments made on time	Were payments made within reasonable time as stated in the contract and as stipulated in Reg. 242(1) and 243(2, 3, 4, 5, 6&7) of GN No. 446 of 2013.	Check whether measurements of works was done timely Check whether payment certificates were timely prepared by the consultant and forwarded to the client						

10	Appropriate procedures should be followed in issuing variation orders/contract amendments	Variations or amendments to the contract should follow required procedures as required by Reg. 110(3-9) of GN No. 446 of 2013 and contract provisions	Check whether there were Addendum/ Addenda to the contractor's and subcontractors contract and its justification, Check whether assessment of the variations was done by the consultant and advise the client accordingly Check Minutes of the meeting that deliberated such changes to the Contract Check if, thereafter, addendum was adequately prepared and signed Check if all matters of the Addendum have been implemented						
11	Appropriate extension of contract duration	Extension of contract duration should follow the appropriate procedures as required by Sec. 77(3) of PPA, 2011 and Reg. 111 of GN No. 446 of 2013	Check whether submitted request for extension of time by the contractor was analysed by the consultant						
12	Payment certificates are attached with measurement sheets	Payments should be made in accordance to the actual work done/performed, goods/service delivered as required under Reg. 248, 243(2) and 242(1) of GN No. 446 of 2013 and provisions in the contract	Check whether payment certificates include measurement sheets?						
13	Payments should be made in accordance to contractual terms		Was the Consultant paid in accordance with provisions in the contract? Were contractors and subcontractors paid in accordance with the terms and conditions of the contract?						
14	Existence of a quality assurance plan (testing and test results)		Check whether the consultant supervises the implementation of quality issues (eg conducting material tests) Check whether test results were approved by the consultant as provided in the contract						

				Check whether contract implementation stages which requires consultant approvals were obtained as required						
	15	Are the records of selecting and testing of the materials used and completed works complete and adequate?		Check if all tests on work done and materials were carried out and approved as required Check if tests results are realistic (the test results reflect actual site conditions) Check if the number and types of tests complied with the provisions in the contract.						
	16	Are there records of claims from the Consultant and approval by the Engineer?		Check the reasons of the Claims Check what the Contract stipulates about particular Claims presented Check the nature of the Claim and that if the particular clauses of the Contract were referred appropriately Check if the Claim was responded to accordingly Check whether there are still pending/unresolved claims						
	17	Proper and timely issuance of Instructions		Check if all instructions were made timely by the appropriate authority Check if key information were delivered on time; drawings, variation orders, clarifications, etc.						
		Average Performance: Construction Supervision and Contract Administration						###	####	
D	Project Completion and Closure Stage									
	1	Compilation and Management of final Inspection, Site handover minutes & snag list	Most forms of contracts describe how project completion from when substantial completion is declared to when the defects liability period expires and final (or practical) certificate of completion is issued.	Check whether a substantially completion certificate is issued Check whether joint inspection was done between the Employer and Contractor and Snag List of uncompleted minor works or						

				defects is prepared						
				Check whether 50% of the retention money is released to the contractor						
	2	Timely issuance of Substantial Completion Certificate, Final Certificate and settlement of Final Account	<p>A Substantial Completion Certificate is issued when works are substantially completed save for the minor outstanding works and defects which will not substantially affect the use of the works for the intended purpose.</p> <p>Final Certificate is issued after the Defects Liability Period and final inspection has been conducted and ascertain that all defects and outstanding works have been completed as per contract and parties to the contract discharged from the contractual obligation</p>	<p>Check whether substantial Completion Certificate was timely issued,</p> <p>Check whether final inspection was conducted on time and Final Certificate timely issued</p> <p>Check whether 50% of the remaining retention money has been released to the contractor</p> <p>Check whether the consultant timely reviewed the final accounts and certify amount due to the contractor and balance due from the Employer to the Contractor or from the Contractor to the Employer,</p>						
	3	Management of the defects liability period	<p>During this period the Contractor has an obligation to make good any inadequacies and shortcomings in the materials and workmanship covered by the contract. All activities listed in the Snag List are corrected during this period.</p>	<p>check whether the inspection was conducted and Snag list was prepared prior to issuing the Substantial Completion Certificate;</p> <p>Check whether identified snag list were completed during Defects Liability Period</p> <p>Check whether a Defects Liability Certificate was timely issued</p>						
	4	Quality and adequacy of the final project report & Final Account	<p>The Final Project Report is prepared by the consultant to stipulate how the project was managed.</p>	<p>Check whether the final project report was timely prepared by the consultant. Check on the adequacy of the Final Project report and whether it contains necessary informations such as summary of difficulties/problems encountered and how they were solved; changes and modifications to the</p>						

				original design, specifications and conditions of contract (with reasons); all Variation Orders; all submitted claims and their assessment; site meetings, uses of provisional and contingency sums; details of all payments to the contractor and consultant, all tests performed; site instructions issued and as s built drawings.						
	5		comparison should be done on the final quantities on major items vis a viz as built drawings on major items	<p>Establish whether preparation of the As-built drawings was a requirement in the contract, when were they to be submitted and if there was any penalty for delayed submission or non-submission of the same</p> <p>Establish whether the As-built drawings submitted are complete, correct and of good quality</p> <p>Establish whether what is shown on the As-built drawings reflect relatively accurate quantities contained in the final accounts.</p>						
	6	Compliance of project cost as per final account with accepted tender price	Assessment should be done to determine whether there was a difference between the final project cost and original contract price; second, what were the causes and technical justifications of the difference, whether proper channels of approvals were followed during contract management.	In case of differences, whether the variation orders were justifiable Check whether any price adjustments were justified Check whether the increase or decrease of quantities was justified						
	7	Compliance of actual project completion time with the contract period	Understand the project completion time or duration of contract as stipulated in the contract in relation to the contract commencement date.	<p>Establish whether there was a difference between actual project completion time and original contract period</p> <p>In case there were delays in the execution of project establish whether liquidated damages were</p>						

				deducted						
		Average Performance: Project Completion and Closure Stage						###	####	
E	Quality of services provided				1	2	3	0		
	1	Quality and Completeness of As-built drawings	As built drawings should be prepared by the contractor as provided in the contract and certified by the consultant	Check whether as built drawings were prepared and certified by the consultant						
	2	Overall quality of supervised work and workmanship	The quality and workmanship of the completed works should satisfy the requirement of the contract	What does the visual inspection v/s consultant approved tests depict?						
	3	Overall quality of materials used	Assess the conformity of used materials such as cement, sand, aggregates and blocks in relation to contract specification	Check whether the quality of certified materials in conformity to technical specs? Materials like cement, sand, aggregates, reinforcement and water to conform to specified standards						
	4	Quantity and dimension of major items for completed works/certified works comply with the drawings and technical specifications	The dimensions of completed works and other functions comply with the technical drawings and specifications	Take physical measurements to ascertain the approved dimensions of certified works in relation to drawings and functional requirements						
	5	Assess the compliance of supervised activities with safety and environmental Management Plan (EMP)	Assessment of compliance with safety and EMP requirements for ongoing construction activities	Was the safety/EMP plan prepared and approved by consultant? Was the approved safety and EMP plan adhered to?						
	6	Any other aspect noted (specify)? (Quality /comprehensiveness of Supervision Reports)	Assess the quality and comprehensiveness of consultant supervision reports for ongoing and completed construction activities	Was the quality and comprehensive supervision reports prepared by the consultant?						

Average Performance Quality of Works Evaluation Scale 1 = Poor 2 = Fair 3 = Good 0 = Information not available (INA)		####	#####
	Overall Project Performance		####

Planning, design and tender documentation stage	20%
Procurement Stage	10%
Construction stage	20%
Project completion and closure stage	10%
Quality of Executed Works	40%

INA = Information not available

Poor	0%-49%
Fair	50% - 74%
Good	75% - 100%
Poor Performance	0% - 49%
Fair/Unsatisfactory Performance	50% - <74%
Satisfactory Performance	75% - 100%

VALUE FOR MONEY (VFM) AUDIT TOOL [GOODS]

Agency:
 Project:
 Contract Number:
 Supervising Engineer:
 Consultant:
 Audit Date:

Contract Price:
 Project Length/Area:
 Contract Period:
 Commencement Date:
 Completion Date:
 Revised Completion Date

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL SCORE	REMARKS
				Poor	Fair	Good	INA		
	Assess all project implementation aspects listed under stages A1-A4 below and rate them as poor, fair or good . If the aspect lacks the required information, its evaluation score should be zero (under "INA" column)								
A	Planning, Design and Tender Documentation			1	2	3	0		
1	Is the Goods in the approved budget	Reg. 75 of GN No. 446 requires PEs to ensure funds are allocated before commencing procurement proceedings.	Check existence of the procurable goods in the approved budget in accordance with the requirements of Act and Regulations.						
2	Is the Goods in the procurement plan (Reg. 69 (2) of GN. 446)	A procuring entity shall plan its procurement in accordance to Sec. 49 of PPA, 2011 and Reg. 69 - 75 of GN. No. 446 of 2013. Also APP should obtain necessary approval from the budget approving authority as provided under Sec. 33(2)(a), 49(2) of PPA, 2011 and Reg. 69(9) of GN. No. 446 of 2013.	Check existence of the procurable goods in the approved annual procurement plan in accordance with the requirements of Act and Regulations. Was there commitment of funds before initiation of the procurement process?						
3	Is the procurement initiated by the user dept [Section 39(b), PPA 2011]	User departments should initiate procurement and forward requirements to PMU as provided under Sec. 39(1b) of PPA, 2011.	Check whether user departments initiated the requirements and forward the same to PMU. Check whether procedural form was						

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS
			used in initiating the requirements						
4	Compliance of project planning, particularly with respect to: Analysis of feasibility based on appropriate Market Research tools and GPSA Prices		Analyse the feasibility report based on appropriate market research tools and GPSA indicative process State whether the feasibility report suffices the project requirements						
5	Source and adequacy of funds- Approval to proceed with procurement and confirmation of funds by the AO	Procuring entities shall ensure that funds are allocated or committed before commencing procurement proceedings as provided under Reg. 75 of GN. No. 446 of 2013. PMU should recommend requests submitted by user departments as provided under Sec. 38(a & f) of PPA, 2011. Also all procurement activities of PE must be approved and fund certified by the AO as under Sec. 36(1d & g) of PPA, 2011.	Check whether there was commitment of funds in the MTEF and or vote book allocated for the procurable goods and approval was sought in accordance with the requirements of Act and Regulations?						
6	Accuracy and completeness of statement of requirements	Procuring entities shall ensure description and completeness of statement of requirements follows the rules provided under Sec. 69(2&3) and 84(4) of PPA, 2011 and Reg. 22 of GN No 446 of 2013. Tender documents shall not include requirements and terminologies which discriminate unfairly against participation by tenderers.	Check if statement of requirements for goods to be procured has no reference to a particular trade mark, name, patent, design, type, specific origin or producer. Check whether statement of requirements was accurate and complete						
7	Accuracy and completeness of technical specifications (Neutral specifications)	Procuring entities shall ensure description and completeness of statement of requirements follows the rules provided under Sec. 69(2&3) and 84(4) of PPA, 2011 and Reg. 22 of GN No 446 of 2013. Tender documents shall not include requirements and terminologies which discriminate unfairly against participation by tenderers.	Were Technical Specifications prepared? Is the prepared technical specifications accurate, appropriate and complete?						
8	Accuracy of the Cost Estimates with respect to the Specifications	Prior initialization of goods procurement proceedings, there should be a clear and updated cost estimate (budget) or predetermined tender value prepared in	Check whether realistic cost estimate was established prior and the accuracy of the same with respect to current Market Prices.						

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS
		accordance with Reg. 274 & 279 of GN No. 446 of 2013.							
9	Overall appropriateness of the Supply of goods and function (fitness for purpose)	Goods to be procured by the PE should be fit for the intended purposes	Check whether the required goods will fit for purposes initially specified by user department						
10	Accuracy and completeness of bidding documents, conditions, statement of requirements and specifications.	The approved tender document should be arranged and be complete with all contents as required under Section 70 of PPA and Regulation 184(1) and 287 (5) of GN No. 446 of 2013.	Were the tender documents complete? Were the tender documents sections properly arranged?						
11	Tender Board Approval of tender documents before issuance	Procuring entities shall issue invitation and tender documents approved by appropriate TB as required under Reg. 181 (3) for goods, works and NCS, Reg.280(2) for CS and Reg. 332(2) for disposal of assets by tender of GN No. 446 of 2013.	Was the tender invitation, solicitation documents and method of procurement approved by tender board before issuance?						
	Average Performance: Planning, Design and Tender Documentation						#####	#DIV/0!	
B	Procurement Stage			1	2	3	0		
1	- The selection of method of procurement (section 64, PPA 2011)	Procuring entity engaging in the procurement of goods, woks or services or disposal by tender shall apply procurement methods as prescribed in Part VI of PPA, 2011 and Part V, Seventh schedule, part IX and Eleventh schedule of GN No. 446 of 2013	Was the selected method of procurement appropriate? Was the procurement method shown in the APP? Was the method selected within the provided threshold as per the 7th Schedule of GN 446 of 2013						
2	Compliance of the procurement process with PPA 2011 and its Regulations (GN 446 of 2013), particularly with respect to:								
	- Use of standard tender and contract documents [Reg. 108 of GN. No. 446]	A procuring entity shall use the appropriate standard tender document issued by the Authority as stipulated in Sec. 70 of PPA, 2011 and Reg. 184 (3, 4 & 5) and 287 (4) of GN No, 446 of 2013.	Whether tender document issued to prospective bidders used standard documents prepared by PPRA and worded to encourage competition Check whether the TDS was properly filled						
	- The tender notice [section 68 (1) PPA 2013]	In order for the PE to ensure the widest possible participation of bidders, invitations	Check whether the tender notice have been submitted to the						

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS
		to tender shall be conducted on public as described under Sec. 68 of PPA, 2011 and Reg. 19 GN. No. 446 of 2013. Adverts shall be put on Authority's journal and website, local newspapers of wide circulation and any other appropriate information media as required by Sec. 68(2) of PPA, 2011 and Reg. 19 of GN. No. 446 of 2013.	Authority for publication in the Journal and Tender Portal to ensure widest reach of potential tenderers.						
	Pre-qualification and approval of shortlist of suppliers	Procuring entity may engage in pre-qualification proceedings as provided under section 52 of PPA, 2011 with a view to identify tenderers prior to inviting tenders for the procurement of goods. The list of suppliers to be contacted must be approved by tender board in accordance with Reg. 122(4) and 281 of GN No. 446 of 2013.	<p>Check on whether appropriate standard pre-qualification document was used;</p> <p>Check on whether Pre-qualification document was approved by tender board</p> <p>Check whether evaluation of applications was carried out as the pre-qualification document;</p> <p>Was the shortlist of suppliers approved by the TB? Verify the existence of minutes of tender board</p>						
	Rejection of all bids, if any, supported with evidence and procedures stipulated under Section 59 of the PPA 2011	PEs may reject tenders at any stage pursuant to Section 59 of the PPA 2011	<p>Check whether there were rejection of tenders, reasons for rejection and if tender board's approval was sought before rejection of such tenders</p> <p>Check if PPRA's approval was sought before rejection of tenders</p>						
3	Receipt and opening of tenders								
	- Adequate Time for submission of bids	Tenders shall be given tenderers sufficient time to prepare their bids as required under Sec 68 (3, 4 & 5) of PPA, 2011 and eighth schedule of GN No 446 of 2013	Check whether sufficient time was given to bidders to prepare and submit their bids on time. The time to be given will depend on the method of procurement used.						
	Tenders properly received and opened	The Secretary of the tender board shall receive tenders and schedule the public	Check whether tender were properly received using the						

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS
		opening of tenders using adhoc committee as required by Section 73 of PPA, 2011 and Regulations 56, 195, 196, 197, 198, 199, 295 and 296 of GN No. 446 of 2013. Tender opening adhoc committee formed as per Reg. 56 of GN No. 446 of 2013	provided procedural form Check whether received tenders were properly opened and records of bids opening are accurate and complete						
	Special Conditions of contract appropriate and duly filled	Tender data sheet should be filled accordingly and accommodate changes in tender document as required by Regulation 184(4) of GN No. 446 of 2013	Check whether the SCC was properly filled						
	- Communication of clarification to bidders	Tenderers may request clarifications regarding the contents of the solicitation document pursuant to Reg.13, 122, 207 and 349 of GN No. 446 of 2013	Check if there were requests for clarifications and clarification was issued within the time provided by the Regulations						
4	Evaluation process and award of contract								
	- Evaluation criteria clearly stated and fair to all tenderers	The basis for tender evaluation and selection of the lowest evaluated tender shall be clearly specified in the instructions to tenders or in the specifications to the required goods as required under Section 72 of PPA, 2011 and Reg. 202 (3,4 &5), 203 and 204 of GN. No. 446 of 2013.	Assess the tender documents if they clearly specify factors in addition to price, which shall be taken into account in evaluating a tender and how such factors may be quantified or otherwise evaluated in the tender documents.						
	- Composition of tender evaluation committee (section 40), Reg. 202, 297 & 353 of GN. 446	Evaluation Committee shall be composed as required under Sec. 40 of PPA 2011 and Reg. 202, 297 and 353 of GN. No. 446	Check if the evaluation team was appropriately composed						
	- Adequate Tender validity period	The validity period required for tenders shall be specified in the tender document and any tender which purport to be valid for a shorter period shall be rejected as being substantially non- responsive pursuant to Reg. 191 and 192 of GN. No.446	Check the tender document if had adequate validity period as per the method used.						
	- Members of evaluation team signing code of ethics [section 40(6) of PPA 2011; Reg. 202(1), of GN. No. 446]	Evaluation team should be appointed pursuant to Section 40 of PPA, 2011 and Regulation 202 (1 & 2) and 297(1 & 2) of GN No. 446 of 2013 and members should sign code of conduct/ personal covenants as per Sec. 40(6) of PPA, 2011	whether personal covenant forms were dually signed by team members before the start of evaluation of bids,						
	- Evaluation done as per the evaluation criteria contained in the	The procuring entity shall evaluate the bids in accordance with Section 40 and 74 of PPA,	Check whether evaluation was done using criteria explicitly stated in the						

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE			OVERALL	REMARKS
	tender dossier or Request for Proposal	2011 and Regulation 202, 203, 297 and 299 of GN, No 446 of 2013 and whether evaluation was done using criteria explicitly stated in the bidding document as required under Section 74 of PPA, 2011 and Reg. 202(3 & 4), 203, 297 and 299 of GN No. 446 of 2013	tender documents					
	- All Evaluation Committee members sign the Evaluation report [section 59, PPA 2011]	Regarding completeness of the evaluation report, The report should be signed with all the members and the chairperson and have all necessary and essential attachments.	Check whether the evaluation report has been signed by the evaluation committee members and it contains all necessary attachments.					
	Quality and comprehensiveness of the tender evaluation report	Evaluation committee shall be required to prepare a detailed report on the evaluation and comparison of tenders, setting out the specific reasons upon which the determination of the lowest evaluated cost tender or highest evaluated price tender is based and should be reviewed by PMU before approval is sought from Tender Board pursuant to Reg. 220 of GN No. 446 of 2013.	Check whether the evaluation report is comprehensive enough and has been reviewed by PMU.					
	Approval on recommendation for award	Tender Board is to review the evaluation and recommendations made by the evaluation team and PMU as required by Section 75 of PPA, 2011 and Reg. 57(3), 231 and 307 of GN No. 446 of 2013 and approve accordingly.	Check if the evaluation report together with recommendations of award was approved by tender board					
5	Appropriateness of Tender Negotiation process							
	- Approval of Negotiation Team and Plan [Section 76, PPA 2011, Reg. 226,227 of GN. 446]	PMU shall propose negotiation team depending on value and complexity of goods procured and thereafter approved by AO who shall also name the Chairperson as required under Sec. 76(1) of PPA, 2011 and Reg. 226 of GN. No. 446 of 2013. Preparation and approval of negotiation plan as per Sec. 76 of PPA, 2011 and Reg. 227 and 228 of GN No. 446 of 2013	Check whether negotiation team was approved by the accounting officer Check whether the negotiation plan was prepared and approved by TB Check if negotiation was undertaken with the lowest evaluated tenderer first.					
	-Approval of Minutes and Recommendations of the Negotiation team [Reg. 228, of GN 446]	After actual negotiation undertaking, the team shall prepare minutes and negotiation minutes shall be signed by both parties.	Verify whether negotiation minutes were prepared and appropriately signed by the Chairperson and Secretary of the negotiation team					

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS
			and the successful tenderer Check whether negotiation minutes were approved by tender board.						
	-Incorporation of Approved Negotiation Minutes in the Contract Agreement, [Reg. 229, GN. 446]	Approved Negotiation minutes shall be part of the contract pursuant to Reg. 229 of GN No. 446.	Check if the approved negotiation minutes (if any) has been part of the signed contract.						
6	Cool Off Period								
	Issuance of Letter of Intention to award	The AO shall be notified on TB's award decision within 3 working days after the decision and if satisfied should issue a notice of intention to award to all tenderers who have participated as per Sec. 60(1, 2 &3) and for the case of LGAs, Sec. 60(1, 2, 3 & 4) of PPA, 2011 and Reg. 231(2) and Reg. 231(3) for LGAs of GN. No. 446 of 2013.	Cconfirm whether all tenderers who participated in the tender in question were notified of the award intention giving them 14 days within which to submit complaints if any Check the content of the intention letter if it contained reasons for their disqualification						
	Handling of Complaints (if any)	Complaints received within the period of intention to award (Cool off period) should be handled by AO before issuance of letter of acceptance to the successful bidder	Check if complaints received were appropriately handled by AO before letter of acceptance is issued						
7	Contract preparation and Award								
	Proper communications of awards within the tender validity period	All communication of award decision (letter of acceptance) shall be done in a proper way by AO as required by Sec. 35(6), 36(1f) and 60(5&6) of PPA, 2011 Reg. 231, 232, 233(3) and 309(4) of GN No. 446 of 2013 and before expiration of validity period as required under Reg. 62, 192 and 232(2) of GN. No. 446 of 2013.	Check if the communication to the successful tenderer of the award decision was done by the AO or his delegated personnel of the PE, Check whether award of contract was made within tender validity period.						
	Vetting of Draft Contract by the Attorney General/or Ratification by legal Officer	Vetting of Draft Contract by the Attorney General/or Ratification by legal Officer is required as per Reg. 59(1) & Reg. 60(1) of GN No.446 of 2013.	Were the draft contract documents sent to the AG/ legal Officer for vetting? Were the comments of the Attorney general /legal officer incorporated in to the contract documents?						
	-Accuracy and completeness of contract documents	Any formal procurement contract should be in such form and contain such terms, conditions and provisions as contained in the	Was the contract document prepared? Was the contract document complete and properly						

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE			OVERALL	REMARKS
		tender document in accordance with Section 60 (8) of PPA 2011 and its approval as per Sec. 33(c) of PPA, 2011.	arrangedWas the special conditions of contract properly filled?Check if the signed contract has the terms, conditions and provisions which were set forth in the solicitation document which was issued to the bidders.					
	Proper Signing of procurement contract	Proper signing of contract is a resultant of whether the same was signed by the one who has authority and within 28 days from award notification.	Verify whether the goods contract was signed properly by one with appropriate Authority and within 28 days from date when award notification was issued to successive tenderer.					
8	Notification of evaluation results and Publication							
	Notification of evaluation results to unsuccessful [Reg. 231(2) GN 446 of 2013]	Notification to unsuccessful bidders respond to the tender shall be availed to them as required under Sec. 60(12&14) of PPA, 2011 and Reg. 235 of GN. No. 446 of 2013	Verify whether AO has notified the unsuccessful tenderers within 30 days after communicating the award decision to successful tenderer.					
9	Publication of awards [Regulations 236] of GN. No. 446	Publication of procurement awards in Tender Portal and TPJ with unsuccessful bidders thereafter notified accordingly. The result of award shall be published to the public as required by Sec. 60(12) and Reg. 20, 236 and 309(4) of GN No; 446 of 2013.	Check whether award details for the goods procured were sent to the Authority for publication in Tender Portal and TPJ.					
	Using procurement procedural forms issued by PPRA	Uses of standard procurement procedural forms as prepared by the Authority	Check whether the various standard procurement procedural forms prepared and issued by the Authority are used in procurement proceedings.					
10	Competitiveness of rates quoted for Goods when compared with prevailing market prices	Rates quoted by the selected supplier for Goods should be reasonable when compared with prevailing market prices	Check if the rates quoted by the selected supplier are reasonable compared to the prevailing market rates for the procured goods.					
11	Overall competitiveness of the most economic tender when compared with prevailing market prices in both private and public sectors	Comparison between the most economic tender received and the prevailing market prices in both private and public sectors	Check if the most economic tender received has reasonable rates compared to the prevailing market prices in both private and public sectors					
12	Capacity and competence of the	The Selected Supplier should have capacity	Check if the Supplier has been					

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS
	selected Supplier in relation to Value of Goods and complexity	to handle such value and complexity of the goods to be procured.	verified to have capacity of handling such value and complexity of goods to be procured.						
							#####	#DIV/0!	
C	Contract Implementation Stage			1	2	3	0		CONCLUSION
1	Timeliness of Commencement of the Contract	Timely contract commencing in accordance to the terms and conditions of the contract	Assess whether the contract beginning was done appropriately as per contract terms and conditions.						
2	Timely issuance and action to issued instructions.	PE through contract supervisor shall ensure that there is timely communication between the parties to the contract as per the provisions of the respective contract.	Check if there was timely communication for the delivery of the goods						
3	Management of performance securities, insurances and advance payment guarantees (whichever is appropriate).	Appropriate dealings with performance securities, insurances, advance payment guarantees where included in the contract as per Sec. 58 of PPA, 2011, Reg. 29 of GN. No. 446 of 2013.	<p>Check whether submission of performance security was required and whether the supplier submit the performance security in the form provided in the contract</p> <p>Check whether the procuring entity verified the authenticity of the submitted performance guarantee</p> <p>Check if the amount of the required security is same as the amount stated in the Contract Data or Special Conditions of the Contract.</p> <p>Check if the currency of the Security is the same as what was specified in the Contract and/or tender document</p> <p>Check if the Insurer/Banker is of the status specified in the Contract</p> <p>Check if the security bears the valid start and expiry dates following the Contract Period</p>						

NO.		ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS
				<p>In case of extension of completion time check if the time of available securities have been extended accordingly</p> <p>Was there relevant extensions of advance payment/performance guarantee in case of delayed completion?</p>						
	4	Changes in the scope of the contract	Where the execution of contract has commenced, changes of scope of contract involves changes in quality or quantities of goods to be supplied. Such change shall have prior approval of the tender board as per Sec. 33(1)(b), PPA 2011 and Reg. 110(5) & (6) of GN No. 446 of 2013.	<p>Check whether changes of scope/ variations were justified</p> <p>Check whether changes in scope were approved by Tender board</p>						
	5	Existence and adherence to delivery schedule	Goods should be delivered according to the schedule provided in the contract.	Assess existence and adherence of goods delivery schedule stipulated in the contract compared to actual delivery of the goods.						
	6	Appointment of goods Inspection and Acceptance Committee.	There shall be appointment of goods Inspection and Acceptance Committee. committee consisting of proper personnel of technical expertise and other experience to the delivered goods as required by Reg. 245 and 246 of GN No. 446 of 2013. Presence of viable inspection report and goods acceptance certificate for the delivered goods as required by Reg. 247, 248, 249, 250 and 251 of GN No. 446 of 2013.	Check the appointment of the committee, their qualifications and existence of Goods Inspection and Acceptance report with goods acceptance certificate.						
	7	Appropriate extension of contract duration/delivery period	Time extension may be granted to suppliers but should follow appropriate procedures pursuant to Sec. 77(3) of PPA, 2011 and Reg. 111 of GN No. 446 of 2013 and contract provisions.	Check if there were time extension to the delivery schedule and the reasons for extension were justifiable						
	8	Appropriate application of remedies for delays	Liquidated damages should be instituted for delays on delivery by suppliers as required by Sec. 77(4) of PPA, 2011 and Reg. 112 and 322 of GN No. 446 of 2013.	Check whether appropriate damages were instituted if the delivered goods were delayed beyond the time prescribed in the contract. Also assess the validity of delivery delays and extensions of						

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS
			time						
9	Adherence to Quality assurance programme								
	Quality assurance for the goods (Technical or Scientific test)	In case technical or scientific test is required for the goods, an expert may be consulted or goods sent to a qualified person or lab as per Reg. 246 of GN No. 446 of 2013	Check whether procured goods required consultation of a qualified person or to be sent to a lab for technical or scientific test or experiment.						
	Availability and adherence to environmental impact assurance.	Procuring entity has to avoid harmful effects on the health of the population, the environment by presence of quality environmental plan as required by Reg. 241 of GN No. 446 of 2013	Check whether the contract executed in adherence to environmental management plan						
11	Management of contractual documents including surety and insurances bonds	The procuring Entity shall require the winning bidder to submit appropriate security as required under Reg. 29 (b) of GN. 446	Check whether submission of performance security was required and whether the contractor submit the performance security in the form provided in the contract Check whether the procuring entity verified the authenticity of the submitted performance guarantee Check if the amount of the required security is same as the amount stated in the Contract Data or Special Conditions of the Contract? Check if the currency of the Security is the same as what was specified in the Contract and/or tender document? Check if the Insurer/Banker is of the status specified in the Contract Check if the security bears the valid start and expiry dates following the Contract Period? In case of extension of completion time check if the time of available securities have been extended accordingly? Was there relevant extensions of advance payment/performance guarantee in case of delayed completion/recovery?						

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS
12	Quality and management of Goods documentation with respect to:	The document should be available in the contract management file	Check presence of the documents and its appropriate location.						
	- Suppliers Invoice indicating description and specs of goods, quantity, unit price & total value	The document should be available in the contract management file	Check presence of the documents and its appropriate location.						
	- packing List	The document should be available in the contract management file	Check presence of the documents and its appropriate location.						
	- Certificate of Country of Origin	The document should be available in the contract management file	Check presence of the documents and its appropriate location.						
	- Insurance Certificate	The document should be available in the contract management file	Check presence of the documents and its appropriate location.						
	- Consignment Note	The document should be available in the contract management file	Check presence of the documents and its appropriate location.						
	- Manufacturer's guarantee certificate and In-house Inspection certificate	The document should be available in the contract management file	Check presence of the documents and its appropriate location.						
	- Clarifications on Specifications, amends & revision of statement of requirements	The document should be available in the contract management file	Check presence of the documents and its appropriate location.						
	- minutes of meetings, If Any	The document should be available in the contract management file	Check presence of the documents and its appropriate location.						
	- Reports [Reg. 242 (1) GN 446]	The document should be available in the contract management file	Check presence of the documents and its appropriate location.						
	- Goods inspection and acceptance Reports	The document should be available in the contract management file	Check presence of the documents and its appropriate location.						
	- Technical or Scientific testing Records [Reg. 246, GN. No. 446]	The document should be available in the contract management file	Check presence of the documents and its appropriate location.						
13	Payments made on time	Were payments made within appropriate time as stated in the contract and as stipulated in Reg. 242(1) and 243(2, 3, 4, 5, 6&7) of GN No. 446 of 2013.	Check whether users / supervisors / project managers certified payments before they were effected as per Sec. 39(1f) of PPA, 2011 and Reg. 248 and 252(2) of GN. No. 446 of 2013. Check if payments were made in accordance with the actual goods delivered as required under Reg. 248, 243(2) and 242(1) of GN No. 446 of 2013 and provisions in the contract.						

NO.		ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS
				<p>Check if prepared Payment vouchers were attached with goods inspection reports for certification</p> <p>Assess whether payments were made on time.</p>						
		Average Performance: Construction Supervision and Contract Administration						#####		#DIV/0!
D	Project Completion and Closure Stage									
	1	Issuance of manufacturer's Warranty/Guarantee certificate, Manuals and Spare parts, if any	After receipt, goods shall be sampled, inspected, and tested if they comply with the standards and whether the issue of manufacturer's warranty, guarantee certificate, manual and spare part has been addressed accordingly as per contract.	Assess whether issuance of manufacturer's Warranty/ Guarantee certificate, Manuals and Spare parts has been one as per the contract						
	2	Issuance of Pre- Dispatch Inspection certificate by the nominated Inspection Agency and Suppliers' Inspection Report	Goods delivered from abroad need to be inspected before being shipped/dispatched to the country of destination	<p>Check if the contract required conducting of pre-dispatch inspection</p> <p>Check if the goods were inspected before shipment to country of destination as per the contract</p> <p>Check the accuracy and completeness of pre-despatch inspection report</p> <p>Check whether pre-shipment inspection certificate was issued</p>						
	3	Issuance of Inspection Report after Installation & Commissioning of Equipment	Where supplier delivered and installed the correct goods, procuring entity shall issue inspection report after installation and commissioning of equipment as per Reg. 247(2) of GN. No. 446 of 2013.	<p>Check if inspection and commissioning of equipment after installation was done and report prepared</p> <p>Check the accuracy and completeness of inspection report after Installation & Commissioning of Equipment</p>						
	4	Timely issuance of Acceptance Certificate	Where goods are accepted, a signed goods acceptance certificate shall be issued to the	Assess presence, adequacy and timely issuance of acceptance						

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS
		supplier and a copy of the certificate shall be kept by the procuring entity as stipulated in Reg. 248 of GN No. 446 of 2013.	certificate to the supplier and copy of certificate retained by the procuring entity to support the processing of payment.						
5	Management of the Warranty period	PE are required to appropriately deal with manufacturer's Warranty/ Guarantee certificate, Manuals	Check effectiveness of the warranty period and if properly managed by PE.						
6	Quality and adequacy of the Acceptance/Inspection report & Final Account	PE should ensure quality and adequacy of the inspection and acceptance report prepared for the supplied goods and the final report.	Check quality and adequacy of the report regarding inspection and tests which were done to the supplied goods/equipments and regarding installation and commissioning of the same.						
7	Compliance of final quantities paid for with those reflected by the actual investment as per statement of Requirements	Procuring entity shall authorise payment by measuring actual investment as per statement of requirement and pay final quantities delivered as per PPA, 2011	Check whether final quantities paid for correspond with those reflected by the actual investment as per statement of requirements.						
8	Compliance of Goods cost as per final account with accepted tender price	Where goods are inspected and accepted, the procuring entity must ascertain payment and or final payment referring to tender price.	Establish whether the difference in terms of costs between the tender price and the goods final account Assess any additional costs associated with delivery, installation of the equipment and other elated cost and state whether are justifiable						
9	Compliance of actual delivery time with the contract period	Procuring entity shall ensure that delivery is completed within the time specified in the contract pursuant to Reg. 242 of GN No. 446.	Check for delays beyond the time for delivery prescribed in the contract. Assess the time for goods receipt against contract delivery schedule.						
	Average Performance: Project Completion and Closure Stage						#####		#DIV/0!
E	Quality & Quantity of Supplied Goods			1	2	3	0		CONCLUSION
1	Based on visual assessment, determine whether the delivered goods are satisfactory in terms of:								
	• Overall quality of Goods	Procuring entity should authenticate quality of goods supplied against user department satisfaction, signed record of issuance and	Based on visual assessment, determine whether the supplied goods goods are completed in terms						

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS
		receipt of the good to user department.	of overall quality of Goods.						
	<ul style="list-style-type: none"> Signed Record of Issuance to the user and Receipt of Goods by the User Department 	Procuring entity should authenticate signed records of issuance to user and receipt of Goods by the User Department (if goods were issued to user)	Verify signed records of issuance to user and receipt of Goods by the User Department (if goods were issued to user)						
	<ul style="list-style-type: none"> Goods in use or idle 	Supplied goods should be verified if they are in use or idle	<p>Check physically if the supplied goods are in use or just idle</p> <p>Where applicable Check if the supplied goods functions to the required standards</p>						
	<ul style="list-style-type: none"> Overall user satisfaction with Goods supplied 	Procuring entity should authenticate quality of goods supplied against user department satisfaction,	Verify the quality of the goods against the overall user satisfaction with Goods supplied.						
	<ul style="list-style-type: none"> Absence of defects, uninstalled equipments etc 	Final payments should be made to the goods with absence of defects and fully installed.	<p>Verify if there were any defects to the supplied goods</p> <p>Whether all goods/equipments were installed and commissioned pursuant to the contract requirement were done successfully.</p>						
	<ul style="list-style-type: none"> Deficiencies rectified, replaced or corrected of the Functional requirements 	Visual assessment of overall quality of goods supplied, finishing and inventory reconciliation reports to ascertain user department satisfactions.	Check if there were any deficiencies to the supplied goods, if any, were they replaced or corrected?						
2	Based on physical Inspection, determine whether quantity of Goods supplied comply with the statement of requirements and specifications:								
	<ul style="list-style-type: none"> Correctness of setting out (designed/specified versus actual/verified) 	PE is required to draw correct designs/specifications for goods to be procured	Check the correctness of designed/specified goods versus actual supplied goods						
	<ul style="list-style-type: none"> Compliance on scope (Quantum of Goods versus specified/paid for) 	PE when inspecting and accepting supplied goods should determine whether its quantity comply with the statement of requirements and specifications	Check and count physical goods to verify its quantity with the statement of requirements and specifications of the goods						
	<ul style="list-style-type: none"> Receipt of Goods by the User Department 	Supplied goods should be issued to user department as per their quantities ordered	Check if goods supplied were actually received by user department and verify with the documents.						

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS
	<ul style="list-style-type: none"> Correctness of functional requirements (as per statement of Goods) 	Functional requirements for the supplied goods should comply with the technical specifications.	Check compliance of supplied goods in terms of functional elements of the goods						
3	Based on Inspections, determine whether dimensions and other functions comply with the technical drawings and specifications	Procuring entity on inspecting and accepting of goods, should determine whether supplied goods comply with technical drawings and specifications	Check the supplied goods in terms of dimension, technical drawings and other functions listed in contract documents to ascertain if the same were achieved.						
4	Quality of the goods Supplied comply with the technical specifications	Based on sample tests determine whether the quality of goods supplied comply with the technical specifications.	Determine if the quality of the goods supplied comply with technical specifications basing on the sample tests done.						
5	Based on sample field tests determine whether the quality of materials used in the Manufacture of Goods comply with the technical specifications	PE on inspecting and accepting of goods should determine whether the quality of materials used for manufacturing of the supplied goods comply with the technical specifications.	Check physically if quality of materials used in the manufacturing of the supplied goods comply with the technical specifications.						
6	Supplier paid on time as per terms of contract	Procuring Entities should ensure that timely payments are made to the tenderers pursuant to Reg. 44 of GN No. 446 of 2013	Check if payments for the supplied goods were made in accordance with provisions of the contract						
7	Assess compliance of Supplied Goods with Environmental Management	Wherever possible, entities should avoid procurement of chemicals suspected to have harmful effect to environment as per Reg. 241 of GN No. 446 of 2013.	Assess the impact of the supplied goods on the environment to ensure that if the use of those goods is harmful and it has been restricted, measures were taken so that any harmful effect are avoided or limited.						

Average Performance: Quality & Quantity of supplied goods			#####		#DIV/0!
			#####		#DIV/0!
Planning, design and tender documentation stage	Poor	0%-49%			
Procurement Stage	Fair	50% - 75%			
Construction stage	Good	75% - 100%			
Project completion and closure stage					
Quality of Executed Works	Unsatisfactory Performance	0%- <75%			
	Satisfactory Performance	75% - 100%			

INA = Information not available

VALUE FOR MONEY (VFM) AUDIT TOOL [ICT SYSTEMS/PROJECTS]

Agency:
Project:

Contract Number:
Project Manager:
Supplier/Contractor:
Audit Date:

Contract Price:
Contract Signing Date
Delivery Period:
Commencement Date:
Delivery Date:
Completion Date

NO.	ASPECT			EVALUATION SCORE				SCORE	REMARKS
				Poor	Fair	Good	INA		
	Assess all project implementation aspects listed under stages A1-A5 below and rate them as poor, fair or good . If the aspect lacks the required information, its evaluation score should be zero (under "INA" column)								
A	Planning, Design and Tender Documentation			1	2	3	0		
1	Is the tender/project in the approved budget	Reg. 75 of GN No. 446 requires PEs to ensure funds are allocated before commencing procurement proceedings.	Check whether the tender was in the approved budget						
2	Is the tender/project in the procurement plan (Reg. 75(1) of GN. 446)	A procuring entity shall plan its procurement in accordance to Sec. 49 of PPA, 2011 and Reg. 69 - 75 of GN. No. 446 of 2013. Also APP should obtain necessary approval from the budget approving authority as provided under Sec. 33(2)(a), 49(2) of PPA, 2011 and Reg. 69(9) of GN. No. 446 of 2013.	Check existence of the procurable goods in the approved annual procurement plan in accordance with the requirements of Act and Regulations. Was there commitment of funds before initiation of the procurement process?						
3	Is the procurement initiated by the user dept [Section 39(b), PPA 2011]	User departments should initiate procurement and forward requirements to PMU as provided	Check whether user departments initiated the requirements and forward the same to PMU.						

NO.	ASPECT			EVALUATION SCORE				SCORE	REMARKS
				Poor	Fair	Good	INA		
			under Sec. 39(1b) of PPA, 2011.	Check whether procedural form was used in initiating the requirements					
4	Precise client statement of the objectives and goals sought (Was the problem properly identified?)	Prior recruitment of consultant, all procuring entity must have a precise requirements and goals pursuant to Reg. 275(2)(a) of GN No. 446 of 2013.		Check whether client requirements were at hand to describe the nature and scope of services required					
5	Compliance of project planning, particularly with respect to:								
	- Assessment of competing alternatives based on feasibility studies carried out	Assessment of competing alternatives based on appropriate ICT software		Was the selected alternative appropriate in relation to available options? Was the need for the project arising out of internal knowledge or through soliciting from outside sources?					
	- Analysis of feasibility based on appropriate Market Research tools	Feasibility study conducted to newly established requirements		was the study conducted for new projects? Was the study adequate? Analyse the relevancy of the study in relation to the feasibility tool used					
	- Timely appointment of independent design professional or Project Manager	Regulation 69 PPA 2013 requires PEs to initiate procurement planning at design stage		Determine whether an independent design professional or consultant was timely appointed. Indicate any observed shortfalls in relation to the appointment of the independent design professional or consultant					
	- Assessment of the scope of the project	Regulation 69 PPA 2013 requires PEs to initiate procurement planning at design stage		Were pre-requisite conditions accurately assessed? Assess the adequacy of the design software in scope design.					
	- Assessment of system users where software is applicable	Procuring entities are required to carry out an assessment on the capability of system users to determine existing knowledge gaps.		Was users capability assessed during design? Determine whether the number of system users were accurately assessed					
	- Assessment of system integration where software is applicable	Procuring entities are required to ensure that new systems installed are integrated with other existing system where applicable for more efficiency and to reduce costs		Was there existing softwares before designing the current software? Determine whether the integration of existing system with new systems was accurately assessed					

NO.	ASPECT			EVALUATION SCORE				SCORE	REMARKS
				Poor	Fair	Good	INA		
		involved							
	- Assessment of risks controls where software is applicable	Regulation 69 PPA 2013 requires PEs to initiate procurement planning at design stage	Determine whether risks controls were adequately considered in design for both internal users and external risks.						
6	Accuracy and completeness of statement of Requirements								
7	Accuracy and completeness of statement of requirements and catalogues	Procuring entities shall ensure description and completeness of statement of requirements follows the rules provided under Sec. 69(2&3) and 84(4) of PPA, 2011 and Reg. 22 of GN No 446 of 2013.	Check if statement of requirements for systems to be procured has no reference to a particular trade mark, name, patent, design, type, specific origin or producer. Check whether statement of requirements was accurate and complete						
8	Accuracy, appropriateness and completeness of technical specifications	Section 39(c), PPA 2011 requires UDs to prepare technical inputs to statement of requirements and or terms of reference for procurement requirements and submit the same to the PMU	Check whether technical specifications were prepared Assess the adequacy of specifications for both hardware and software in relation to operational requirements Is the prepared technical specifications accurate, appropriate and complete? Check whether the lifespan of the software was considered in design (to do away with need for regular upgrading and/or need for overhauling within a short period.						
9	Accuracy of the Cost Estimates with respect to the Specifications	Regulation 69 PPA 2013 requires PEs to initiate procurement planning at design stage	Was the estimate prepared? Was the estimate accurately prepared (check the brand Vs rates)? Were requirements and performance standards adhered in preparation of the estimates? Check whether realistic cost estimate was established prior and the accuracy of the same with respect to current Market Prices.						

NO.	ASPECT			EVALUATION SCORE				SCORE	REMARKS
				Poor	Fair	Good	INA		
10	- The tender notice [section 68 (1) PPA 2013]	Procuring entities shall issue invitation and tender documents which are approved by appropriate TB as required under Section 68(1) of PPA, 2011, Reg. 181 (3) for goods, works and NCS, Reg.280(2) for CS of GN No. 446 of 2013.	was the tender advert prepared? Was the draft tender advert approved by TB Check whether the tender notice have been submitted to the Authority for publication in the Journal and Tender Portal to ensure widest reach of potential tenderers.						
11	- Use of standard tender and contract documents	A procuring entity shall use the appropriate standard tender document issued by the Authority as stipulated in Sec. 70 of PPA, 2011 and Reg. 184 (3,4 & 5) and 287 (4) of GN No, 446 of2013.	Were tender documents prepared? Were appropriate standard documents issued by PPRA used? Were tender documents approved by the TB? Indicate the date for TB approval						
12	- Special Conditions of contract and tender data sheets appropriate and duly filled	Tender data sheet & special conditions of contract should be filled accordingly and accommodate changes in tender document as required by Section 68(5) of PPA, 2011 and Regulation 184(4) of GN No. 446 of 2013	Assess whether tender data sheet/special conditions were accurately filled						
13	- Communication of clarification to bidders	Reg. 13(2) of GN no.446 of 2013 requires the Procuring entity are required within three days after receiving the request for clarification to respond to all tenderers provided with the solicitation document.	was there any tender queries? Was clarifications issued to the bidders as requested and within the stipulated time?						
14	Tender Board Approval of tender documents before issuance	All tender documents shall be approved by the TB as provided for under Section 33(1)c	Were tender documents approved by the TB?						
	Average Performance: Planning, Design and Tender Documentation						#DIV/0!		#DIV/0!
B	Procurement Stage			1	2	3	0		
1	Appropriateness and selection of the method of procurement	Procuring entity engaging in the procurement of woks or services or disposal by tender shall apply procurement methods as prescribed in Part VI of PPA, 2011	Was the procurement method shown in the APP? Was the selected method of procurement appropriate?						

NO.	ASPECT			EVALUATION SCORE				SCORE	REMARKS	
				Poor	Fair	Good	INA			
			and Part V, Seventh schedule, part IX and Eleventh schedule of GN No. 446 of 2013	Was the method selected within the provided threshold as per the 7th Schedule of GN 446 of 2013						
				Was the method of procurement approved by TB?						
2	Compliance of the procurement process with PPA 2011 and its Regulations (GN 446 of 2013), particularly with respect to:									
	- Use of standard tender and contract documents [Reg. 108 of GN. No. 446]	A procuring entity shall use the appropriate standard tender document issued by the Authority as stipulated in Sec. 70 of PPA, 2011 and Reg. 184 (3, 4 & 5) and 287 (4) of GN No, 446 of 2013.	Whether tender document issued to prospective bidders used standard documents prepared by PPRA and worded to encourage competition	Check whether the TDS was properly filled						
	- The tender notice [section 68 (1) PPA 2013]	In order for the PE to ensure the widest possible participation of bidders, invitations to tender shall be conducted on public as described under Sec. 68 of PPA, 2011 and Reg. 19 GN. No. 446 of 2013. Adverts shall be put on Authority's journal and website, local newspapers of wide circulation and any other appropriate information media as required by Sec. 68(2) of PPA, 2011 and Reg. 19 of GN. No. 446 of 2013.	Check whether the tender notice have been submitted to the Authority for publication in the Journal and Tender Portal to ensure widest reach of potential tenderers.							
	Pre-qualification and approval of shortlist of suppliers	Procuring entity may engage in pre-qualification proceedings as provided under section 52 of PPA, 2011 with a view to identify tenderers prior to inviting tenders for the procurement of goods. The list of suppliers to be	Check on whether appropriate standard pre-qualification document was used; Check on whether Pre-qualification document was approved by tender board; Check whether evaluation of applications was carried out as the pre-qualification document; Was the shortlist							

NO.	ASPECT			EVALUATION SCORE				SCORE	REMARKS
				Poor	Fair	Good	INA		
		contacted must be approved by tender board in accordance with Reg. 122(4) and 281 of GN No. 446 of 2013.	of suppliers approved by the TB? Verify the existence of minutes of tender board						
	Rejection of all bids, if any, supported with evidence and procedures stipulated under Section 59 of the PPA 2011	PEs may reject tenders at any stage pursuant to Section 59 of the PPA 2011	Check whether there were rejection of tenders, reasons for rejection and if tender board's approval was sought before rejection of such tenders Check if PPRA's approval was sought before rejection of tenders						
	- Adequate Tender preparation of period	Tenderers shall be given sufficient time to prepare their response as required under Sec 68 (3, 4 & 5) of PPA, 2011 and Reg. 187(1) of GN No 446 of 2013.	Assess whether each tender was provided with enough time as per selected method of procurement Was there any tender period extension? Was the extension approved by the TB?						
	- Adequate tender security or bidding securing declaration	Section 58 & Regulation 23(4) of GN No. 46 of 2013, requires the tender security or tender securing declaration to be in accordance with the form of the bid security or bid securing declaration included in the solicitation documents or any other form approved by the procuring entity prior to the tender submission.	Were tenders accompanied by tender security/securing declaration? Was the security appropriate? Was the tender security appropriate to cover the whole tender period?						
3	Evaluation process and award of contract								
	- Evaluation criteria clearly stated and fair to all tenderers	PE should ensure that technical specifications or description of services does not limit participation as provided under Sec. 69(2&3) and 84(4) of PPA, 2011 and Reg. 22 of GN No 446 of 2013.	Analyse the evaluation criteria provided in the tender documents and assess whether they are fair and unambiguous						
	- Composition of tender evaluation committee (section 40), Reg. 202, 297 & 353 of GN.	Section 40 of PPA 2011 requires the tender evaluation committee to be formed of which its	Was the evaluation committee proposed by PMU? Was the tender evaluation committee appointed by the AO?						

NO.	ASPECT			EVALUATION SCORE				SCORE	REMARKS
				Poor	Fair	Good	INA		
	446	membership shall be proposed by the Procurement Management Unit and approved by the AO. Reg. 202, 297 and 353 of GN. No. 446 of 2013 guides the Accounting Officer on composition of the membership of evaluation committee.							
	- Members of evaluation team signing code of ethics	The members of evaluation committee are required to sign the code of ethics pursuant to Sec. 40(6) of PPA 2011.	Did the evaluation committee sign code of ethics/personal covenants before start of the evaluation exercise?						
	- Evaluation done as per the evaluation criteria contained in the tender dossier or Request for Proposal	Reg. 203(1) requires the tender evaluation to be done consistently with the terms and conditions prescribed in the tender documents and such evaluation to be carried out using the criteria explicitly stated in the tender documents. However, for the case of proposals; Reg. 372(1) requires the proposals to be evaluated solely on the criteria specified in the solicitation document and such evaluations may be conducted using any rating method or combination of methods, so long as they are specified in the solicitation document.	Was the evaluation done solely on criteria specified in the tender documents? Was there any criteria introduced at the time of evaluation of tenders?						
	- All Evaluation Committee members sign the Evaluation report	The evaluation members should sign the evaluation report	determine whether the report has been signed by each member of EC						
	Quality and comprehensiveness of the tender evaluation report	The evaluation report shall contain as required under Reg. 199(3) of GN No. 446 of 2013.	is the evaluation report complete with all sections and annexures and free from errors?						
	- Rejection of all bids, <i>if any</i> , supported with evidence and procedures followed [section 59, PPA 2011]	Sec. 59 of PPA 2011 and Reg. 16(1&2) of GN No. 446 of 2013 provides circumstances to which Procuring Entities may reject all	Was there any tender rejection? Was tender rejection approved by tender board?						

NO.	ASPECT			EVALUATION SCORE				SCORE	REMARKS
				Poor	Fair	Good	INA		
		tenders or all proposals taking into account that relevant justification are provided.	Was tender rejection approved by PPRA?						
	- Notification of evaluation results to bidders who participated in the tender [Reg. 231(2) GN 446 of 2013]	All communication of award decision shall be done in a proper way as required by Section 35(6), 36(1f) and 60(5&6) of PPA, 2011 Reg. 231, 232, 233(3) and 309(4) of GN No. 446 of 2013.	was the communication of award done in writing by a registered post or electronically by the AO to the winning tenderer? Was the approval of the Paymaster General/budget approving authority obtained before communicating tenders exceeding the budget?						
	- Publication of awards	The result of award shall be published to the public as required by Sec. 60(12) and Reg. 20, 236 and 309(4) of GN No; 446 of 2013.	Were the results of award of tenders advertised in the tender portal or TPJ?						
4	Negotiations process								
	- Approval of Negotiation Team and Plan	PMU shall propose negotiation team depending on value and complexity of procurement and the team shall be approved by the AO who shall also name the Chairperson as required under Sec.76(1) of PPA, 2011 and Reg. 226,227 of GN. No. 446 of 2013.	was the negotiation team proposed by PMU and approved by the AO? Was the negotiation plan approved by the TB? Check if negotiation was undertaken with the lowest evaluated tenderer first.						
	Approval of negotiation minutes and award recommendation	Negotiation plan and negotiation minutes shall be approved by the appropriate tender board as per Sec. 76 of PPA, 2011 and 228 of GN No. 446 of 2013.	Verify whether negotiation minutes were prepared and appropriately signed by the Chairperson and Secretary of the negotiation team and the successful tenderer						
	-Incorporation of Approved Negotiation Minutes in the Contract Agreement,	The results of any approved negotiations shall be specified in the acceptance letter and incorporated into the contract documents as required under Reg.229, GN 446	Were the results of negotiation indicated in letter of acceptance? Were negotiation minutes incorporated in the contract documents?						
	-Incorporation of Approved Negotiation Minutes in the Contract Agreement, [Reg. 229,	Approved Negotiation minutes shall be part of the contract pursuant to Reg. 229 of GN No.	Check if the approved negotiation minutes (if any) has been part of the signed contract.						

NO.	ASPECT			EVALUATION SCORE				SCORE	REMARKS
				Poor	Fair	Good	INA		
	GN. 446]	446.							
5	Cool Off Period								
	Issuance of Letter of Intention to award	The AO shall be notified on TB's award decision within 3 working days after the decision and if satisfied should issue a notice of intention to award to all tenderers who have participated as per Sec. 60(1, 2 &3) and for the case of LGAs, Sec. 60(1, 2, 3 & 4) of PPA, 2011 and Reg. 231(2) and Reg. 231(3) for LGAs of GN. No. 446 of 2013.	Confirm whether all tenderers who participated in the tender in question were notified of the award intention giving them 14 days within which to submit complaints if any Check the content of the intention letter if it contained reasons for their disqualification						
	Handling of Complaints (if any)	Complaints received within the period of intention to award (Cool off period) should be handled by AO before issuance of letter of acceptance to the successful bidder	Check if complaints received were appropriately handled by AO before letter of acceptance is issued						
6	Contract preparation and Award								
	Proper communications of awards within the tender validity period	All communication of award decision (letter of acceptance) shall be done in a proper way by AO as required by Sec. 35(6), 36(1f) and 60(5&6) of PPA, 2011 Reg. 231, 232, 233(3) and 309(4) of GN No. 446 of 2013 and before expiration of validity period as required under Reg. 62, 192 and 232(2) of GN. No. 446 of 2013.	Check if the communication to the successful tenderer of the award decision was done by the AO or his delegated personnel of the PE, Check whether award of contract was made within tender validity period.						
	Vetting of Draft Contract by the Attorney General/or Ratification by legal Officer	Vetting of Draft Contract by the Attorney General/or Ratification by legal Officer is required as per Reg. 59(1) & Reg. 60(1 of GN No.446 of 2013.	Were the draft contract documents sent to the AG/ legal Officer for vetting? Were the comments of the Attorney general /legal officer incorporated in to the contract documents?						
	-Accuracy and completeness of contract documents	Any formal procurement contract should be in such form and contain such terms, conditions	Was the contract document prepared? Was the contract document complete						

NO.	ASPECT			EVALUATION SCORE				SCORE	REMARKS
				Poor	Fair	Good	INA		
			and provisions as contained in the tender document in accordance with Section 60 (8) of PPA 2011 and its approval as per Sec. 33(c) of PPA, 2011.	and properly arranged Was the special conditions of contract properly filled? Check if the signed contract has the terms, conditions and provisions which were set forth in the solicitation document which was issued to the bidders.					
	Proper Signing of procurement contract	Proper signing of contract is a resultant of whether the same was signed by the one who has authority and within 28 days from award notification.	Verify whether the goods contract was signed properly by one with appropriate Authority and within 28 days from date when award notification was issued to successive tenderer.						
7	Competitiveness of rates quoted for works when compared with prevailing market prices	Rates quoted by the selected supplier for Goods should be reasonable when compared with prevailing market prices	Check if the rates quoted by the selected supplier/contractor are reasonable compared to the prevailing market rates for the procured goods.						
8	Overall competitiveness of the most economic tender when compared with prevailing market prices in both private and public sectors	Comparison between the most economic tender received and the prevailing market prices in both private and public sectors	Check if the most economic tender received has reasonable rates compared to the prevailing market prices in both private and public sectors						
9	Capacity and competence of the selected Contract in relation to Value of works and complexity	The competence of the selected contractor as per the requirements under Reg. 224 of GN No. 446 of 2013.	Analyze the post qualification report to see its appropriateness and in particular to: previous completed projects of the same nature and complexity - Analyze if the contract price is higher than the class limit of the selected contractor -analyze the competence in relation to available personnel, plants and equipments and financial soundness						
	Average Performance: Procurement Stage								
C	Contract Implementation Stage			1	2	3	0		CONCLUSION
1	Timeliness of Commencement of the Contract	Timely contract commencing in accordance to the terms and conditions of the contract	Assess whether the contract beginning was done appropriately as per contract terms and conditions.						

NO.	ASPECT			EVALUATION SCORE				SCORE	REMARKS
				Poor	Fair	Good	INA		
	Changes in the scope of the contract	Where the execution of contract has commenced, changes of scope of contract involves changes in quality or quantities of goods to be supplied. Such change shall have prior approval of the tender board as per Sec. 33(1)(b), PPA 2011 and Reg. 110(5) & (6) of GN No. 446 of 2013.	Check whether changes of scope/ variations were justified Check whether changes in scope were approved by Tender board						
	Management of contractual documents including surety and insurances bonds	The procuring Entity shall require the winning bidder to submit appropriate security as required under Reg. 29 (b) of GN. 446	Check whether submission of performance security was required and whether the contractor submit the performance security in the form provided in the contract Check whether the procuring entity verified the authenticity of the submitted performance guarantee Check if the amount of the required security is same as the amount stated in the Contract Data or Special Conditions of the Contract? Check if the currency of the Security is the same as what was specified in the Contract and/or tender document? Check if the Insurer/Banker is of the status specified in the Contract Check if the security bears the valid start and expiry dates following the Contract Period? In case of extension of completion time check if the time of available securities have been extended accordingly? Was there relevant extensions of advance payment/performance guarantee in case of delayed completion/recovery?						
2	Quality of Implemenation Schedule	Existence of project programme in accordance to the requirement of the contract	If the Programme of Work (Schedule of Work) detailed, complete and achievable and submitted in accordance with the terms and conditions governing the contract -whether important milestones in the						

NO.	ASPECT			EVALUATION SCORE				SCORE	REMARKS
				Poor	Fair	Good	INA		
				project are considered Whether revised programme of work was submitted in case of delays					
3	Adherence to Implementation Schedule	Is the implementation of the project adhered to project programme		Determine whether the work programme was adhered to in its implementation					
4	Quality of contractor's staff	In implementing the contract the Contractor's personnel should be as required under the contract.		Determine if the contractor's staff comply fully with contractor's submission or replacement complied with the requirements of the contract including approval by the Employer Determine if the supervising site staff is led by a registered professional IT Engineer					
5	Appropriate Qualification of Project Manager	Project Managers qualification's adequate for the project at hand		Analyse the appropriateness of project supervisors to verify their capability and expertise in supervising the project at hand					
6	Appointment of quality assurance Committee and Qualifications	Existence of appointed project supervisors as required by Reg. 252 (1) of GN No. 446 of 2013.		did the AO appoint a quality assurance committee? Are qualifications and experience of the supervisors adequate?					
7	Quality of quality assurance programme	Presence of quality assurance plan in accordance with the terms and conditions		Was the quality assurance plan for the project prepared (Quality Plan lays out the roles and responsibilities, resources, procedures, and processes to be utilized for quality control and assurance) Analyse the plan and determine whether quality standards relevant to the project were identified (Analyse the quality criteria relevant to the project) -Determine the adequacy of the quality assurance plan					
8	Adherence to quality assurance programme								
	- Environmental Impact Assurance [Reg. 241 (2) GN. No. 446]	The works in progress should meet the required safety and EMP requirement as required under Reg. 241(3)		Was the EMP prepared? Whether the EMP adhered to during contract execution (determine whether disposal of end of life item was considered in the EMP)					

NO.	ASPECT			EVALUATION SCORE				SCORE	REMARKS
				Poor	Fair	Good	INA		
	Progress reports preparation	Are project progress reports prepared by the project manager or supervisor as required by Reg. 243(1&3) of GN No. 446 of 2013	Were progress reports timely prepared as required under the contract? Analyse the adequacy and completeness of progress reports						
	Availability of inspection/performance reports	Presence of viable inspection report of the executed works as required by Reg. 252 (2) of GN No. 446 of 2013.	Were inspection reports timely prepared? Analyse the adequacy of the inspection reports Were site management meetings held as per contract requirements?						
9	Management of contractual documents, including surety and insurances bonds [Reg. 29 (b) GN 446]	All contractual documents should be submitted as per the requirements of Reg. 29 (b) GN 446]	Were contractual documents (surety and bonds) appropriately managed Were there any deviations in issuing such documents Was there relevant extensions of advance payment/performance guarantee in case of delayed completion/advance payment recovery?						
10	Quality and management of Goods documentation with respect to:								
	- Contractor's Invoice indicating description and specs of goods, quantity, unit price & total value	The Contractor to submit substantiation that the specs for supplied and installed goods, quantity unit price and total value tally with contract requirements.	check the Contractors invoices in relation to BoQ Is there any deviations?						
	- packing List	The content of the parking list should conform to specs	Check the hard disk capacity, processor and RAM to conform to what has been installed						
	- Certificate of Country of Origin	Original certificate of origin from manufacturing country to be submitted by the Contractor as required under the contract	was the certificate of country of origin submitted? Determine the adequacy of the certificate Does the prices of installed goods tally with the country of origin (China items cannot be compared with Japan items)						
	- Insurance Certificate	Insurance certificate for installed goods to be submitted by the Contractor as required under the contract	was the insurance certificate submitted? Was the insurance cover adequate?						
	- Consignment Note	All imported goods to be submitted with the consignment	Was the consignment note issued? Does the consignment contents tally with						

NO.	ASPECT			EVALUATION SCORE				SCORE	REMARKS
				Poor	Fair	Good	INA		
		note.	supplied goods/installation? Determine any deviations noted						
	- Manufacturer's guarantee certificate and In-house Inspection certificate	Manufacturer's guarantee certificate submitted by the Contractor as required by the contract.	Was the manufacturer's guarantee certificate submitted? Was the certificate adequate showing all important features of installed equipments? Report any noted deviations						
	- Clarifications on Specifications, amendments & revision of statement of requirements	Amendments to the statement of requirements done as per requirements of contract?	Were there any amendments to the specs? Were the amendments approved by appropriate TB?						
	- interim and final payments of works	Do project managers certify payment before are effected as per Sec. 39(1f) of PPA, 2011 and Reg. 243(2) of GN. No. 446 of 2013?	Were payment certificate accompanied with inspection reports						
	- variation orders	Are variations issued as per the requirement of Section 33(1)(b), PPA 2011 & Reg. 110(2)(3) GN. 446]	Were variations appropriately assessed? -Were variations approved by the TB? -Were the variations relevant in relation to their scope and timing? -were there works which were executed prior TB approval						
	- claims	All contractual claims related to time/delayed payments issues are assessed properly and as per contract provisions.	were contractual claims properly assessed and accurately approved by the TB?						
12	Assessment (including validity) of delivery delays and extensions of time	Is the time extension order granted viable and does it follow appropriate procedures as required by Sec. 77(3) of PPA, 2011 and Reg. 111 of GN No. 446 of 2013 and contract provisions	Determine whether there was a request for extension of time and whether the request was acted on timely by the PEWhether extension was granted by the AO and follows appropriate proceduresAnalyse the reasons for extension of time and state whether the reasons were justifiedAnalyse whether the granted extension of time has any cost implication in the project, and quantify it.						
13	Assessment of System Acceptance tests where software is applicable	System Acceptance tests done as per contract requirements	was the system acceptance test done? Was the test accurately done? Do the results of the tests conform to design requirements?						

NO.	ASPECT			EVALUATION SCORE				SCORE	REMARKS
				Poor	Fair	Good	INA		
	14	Assessment of users trainings and technical trainings	Technical trainings to users as provided for in the contract	were technical and user trainings conducted? Were the training adequate?					
	Average Performance: Contract implementation						#DIV/0!		#DIV/0!
D	Project Completion and Closure Stage								
	1	Issuance of manufacturer's Warranty/Guarantee certificate, Manuals and Spare parts, if any	Manufacturer's warranty/Guarantee certificate to be submitted as per contract requirements	Were manufacturer's Warranty/Guarantee certificate, manuals etc submitted? Were the submission timely done? Are the submissions adequate in relation to specs?					
	2	Issuance of Pre- Despatch Inspection certificate by the nominated Inspection Agency and Suppliers' Inspection Report	inspection report by a nominated inspection Agency at pre-dispatch stage to be issued as per contract requirements	was the pre-dispatch inspection carried out? Was the relevant certificate issued?					
	3	Issuance of Inspection Report after Installation & Commissioning of Equipment and Software	inspection to be carried out after installation and Commissioning of Equipment and Software as required under the contract.	was the inspection carried out? Is the inspection report adequately prepared? Was the commissioning of equipment and software adequately done?					
	4	Timely issuance of Acceptance Certificate	Acceptance Certificate to be issued after inspection has been carried out	was the Acceptance Certificate issued? Was the acceptance certificate timely issued? Check the packing list against actuals					
	5	Management of the Warranty period	Commencement of warrant period and management of the warrant period as required by the contract	Was the warranty period properly administered? Were there any noted defects? Was the defect timely corrected?					
	6	Quality and adequacy of the Acceptance/Inspection report & Final Account	The acceptance/inspection report and Final account should be issued as per contract requirements	Assess the quality and adequacy of the acceptance/inspection report and Final account					
	7	Compliance of final quantities paid for with those reflected by the actual investment as per statement of Requirements	The final quantities executed should tally with the actual as shown in the contract	Check the final quantities of works executed/paid against the contract quantities. Report any deviations in quantities					
	8	Compliance of Goods cost as per final account with accepted	Compare the Final contract price with the tender price	Determine how big the variance between the tender price and final account figure					

NO.	ASPECT			EVALUATION SCORE				SCORE	REMARKS
				Poor	Fair	Good	INA		
	tender price		is. Indicate the source of variance						
9	Compliance of actual delivery time with the contract period	Compare the tendered contract period with the final completion period	Determine how big the variance between the tendered contract duration and the final contract duration is						
	Average Performance: Project Completion and Closure Stage						#DIV/0!	#DIV/0!	
E	Quality of Supplied Goods and systems installed			1	2	3	0	SCORE	CONCLUSION
1	Based on visual assessment, determine whether the completed works are satisfactory in terms of:								
	Overall quality of workmanship	Overall quality of completed works in terms of workmanship	Does the workmanship of the completed works satisfy the requirements of the contract						
	Overall quality of installed equipments	Conformity of the quality of materials to specs	Is the overall quality of installed equipments as per contract provisions						
	Signed Record of Issuance to the user and Receipt of Goods by the User Department	The system should be handed over to users on completion	was the system handed over to the users? Was the handing over timely done? Was there any signed records of issuance?						
	Software in use or idle	Software to be used as per user requirements	is the software utilized by users? Is the software in use or idle?						
	Overall user satisfaction with system installed	The installed system should be as per contract requirements	Are users satisfied with the installed system? Tell whether the system is slow, improperly working Is the system accessible and available? Rate the connectivity of the system						
	Overall user satisfaction with the software supplied	The supplied software should be as per client's requirements	do the installed software satisfy client's requirements? Report any noted deviations						
	Type and validity of software license	The software licence should be as per contract requirements	check the type and validity of the license Is the licence acquired with source code?						
	Absence of defects, such as patches and other deformations	The installed system both software and hardware should be as per contract requirements	For software, should be free from patches arising out of virus attack or usage For hardware check the physical appearance of the equipments in conformity with the specs						
	Deficiencies rectified, replaced or	The functional requirements of	Are Defects noted during inspection						

NO.	ASPECT			EVALUATION SCORE				SCORE	REMARKS
				Poor	Fair	Good	INA		
	corrected of the Functional requirements	the system should be as per specs	rectified to match contract requirements?						
2	Based on physical Inspection, determine whether quantity of Goods supplied comply with the statement of requirements and specifications:	Goods installed should be as per specs	check the quantity and quality of goods installed in relation to contract provisions						
3	Correctness of setting out (designed/specified versus actual/verified)	The design should be as per contract provision	Determine whether the actual installation is as per design						
4	Compliance on scope (Quantum of Goods versus specified/paid for)	The scope should be as per contract specs	is the scope of work executed equals the design?						
5	Receipt of Goods by the User Department	The AO shall appoint for each tender an inspection and acceptance committee as required under Reg. 245	The installed goods should be as per specs						
6	Correctness of functional requirements (as per statement of Goods)	the functional requirements of the system should be as per contract	check the functionality of the systems in terms of capacity and processor speed						
7	Compliance on materials utilization (specifications, warranties, dimensions, make or source, etc)	Materials utilization submissions should be as per contract requirements	Check the warranty type, is it yearly or perpetual? Was it acquired with source code or not?						
8	Visual assessment of quality of signed delivery schedule and Goods Supplied	The visual assessment of the installed equipment should satisfy the eyes of the assessor	Check whether there are notable defects to the installed equipment						
9	Supplier paid on time as per terms of contract	Were payments made within reasonable time as stated in the contract and as stipulated in Reg. 242(1) and 243(2, 3, 4, 5, 6&7) of GN No. 446 of 2013.	Check the date of contractor's invoice against date of inspection and payment date						
10	Supplier paid as per terms of contract	Were payments made in accordance to the actual work done/performed, goods/service delivered as required under Reg. 243(2) and 242(2) of GN No. 446 of 2013 and provisions in the contract	Check the quantity and quality of installed system against payments to identify any overpayments						
11	Based on Inspections, determine whether dimensions and other functions comply with the technical	The performed works should be as per drawings and specs	Check the installed system against drawings and specs report any noted deficiencies						

NO.	ASPECT			EVALUATION SCORE				SCORE	REMARKS
				Poor	Fair	Good	INA		
	drawings and specifications								
12	Based on sample tests determine whether the quality of Goods Supplied comply with the technical specifications	The quality of installed goods should be as per technical requirements	were tests of supplied goods done? Do the tests conforms to technical specs? Report any noted deviations						
13	Based on sample tests determine whether the quality of Software Supplied comply with the technical specifications	The quality of installed system should be as per technical requirements	Were tests of supplied system done? Do the tests conforms to technical specs? Report any noted deviations						
6	Based on sample field tests determine whether the quality of materials used in the Manufacture of Goods comply with the technical specifications	The quality of materials used in the installed system should be as per technical requirements	What do the field test depict on the quality of materials used in manufacturing the goods? What is the material deviation of goods?						
7	Based on sample field tests determine whether the quality of materials used in the Manufacture of Software comply with the technical specifications	The materials used in the Manufacture of Software should comply with the contract specifications	Check the quality of materials used in conformity to specified standards Was there any deviation in materials quality?						
8	Assess compliance of Supplied Goods with Environmental Management	The Procuring entity shall ensure that environmental issues are taken care as provided for under Reg. 241	Are the procured goods known to have any suspected harmful effects on human healthy, environment, wildlife and flora? Are the supplied goods repairable or recyclable? Are there any environmental management plan in disposing them off?						
	Evaluation Scale	1 = Poor					#DIV/0!	#DIV/0!	
		2 = Fair							
		3 = Good							
	0 = Information not available (INA)								
	Overall Project Performance						#DIV/0!	#DIV/0!	

Planning, design and tender documentation stage	20%	Poor	0%-49%
Procurement Stage	10%	Fair	50% - 75%
Construction stage	20%	Good	75% - 100%
Project completion and closure stage	10%		
Quality of Executed Works	40%	Unsatisfactory Performance	0%- <75%
		Satisfactory Performance	75% - 100%

INA = Information not available

VALUE FOR MONEY (VFM) AUDIT TOOL FOR CONSULTANCY SERVICES [GENERAL]

Procuring entity:

Contract value:

Contract name:

Contract type:

Contract number:

Contract period:

Counterpart staff:

Start date:

Consultant name:

Completion date:

Audit date:

Revised Completion Date:

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL SCORE	REMARKS
				Poor	Fair	Good	INA		
	Assess all project/contract implementation aspects listed under stages A1-A4 below and rate them as poor, fair or good . If the aspect lacks the required information, its evaluation score should be zero (under "INA" column)								
A	Planning, Design and Tender Documentation			1	2	3	0		
1	Was consultancy procurement in the approved budget?	All procuring entity should ensure that consultancy services funds are budgeted prior commencement of the procurement proceedings in line to 75 of GN. No. 446 of 2013.	Check the existence of consultancy services in the approved budget of the audited entity.						
2	Was consultancy procurement in the approved procurement plan?	Procuring entity shall plan its procurement in accordance to Sec. 49 of PPA, 2011 and Reg. 69 & 75 of GN. No. 446 of 2013. Also APP should obtain the necessary approval from the Budget Approving Authority as provided under Sec. 33(2)(a), 49(2) of PPA, 2011 and Reg. 69(9) of GN. No. 446 of 2013.	Check existence of the consultancy services in the approved APP and in accordance with requirements of Act and Regulations. Was there commitment of funds before initiation of the procurement process?						
3	Was consultancy need initiated accordingly by User department?	User Departments should identify and initiate consultancy needs and forward to PMU as provided under Sec. 39(1b) of PPA, 2011.	Check whether user departments initiated the requirements and forward the same to PMU. Check also if standard procedural form was used in initiating requirements						
4	Precise client statement of the objectives and goals sought (Was consultancy need properly identified?)	Prior recruitment of consultant services, all PEs must have precise requirements and goals per Reg. 275(2)(a) of GN No. 446 of 2013.	Check whether client requirements were at hand to describe the nature and scope of services required						
5	Preparation and adequacy of the terms of reference	Procuring entities are responsible for preparing the terms of reference for	Check the existence of ToR with the background information prior recruiting						

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS	
			the assignment with a view to ensuring compatibility between the scope of the services described in the terms of reference and the availability of budget as required under Reg. 275 of GN. No. 446 of 2013.	consultant. Check the adequacy of the ToR with respect to nature, scope of the services required and objectives.						
6	Cost estimate and budget preparations	Cost estimate shall be made on the basis of the cost of the consulting assignment on the assessment of the resources needed to carry the assignment, staff time, logistical support and physical inputs in accordance with Reg. 274 & 279 of GN No. 446 of 2013.	Check whether realistic cost estimate was established Check the accuracy of the cost estimate with respect to current Market Prices							
7	Approval to proceed with procurement granted by the AO or donors?	PMU is to submit to AO all procurement request for approval to commence with the process, in the case of donor funded projects, standard ToR and cost estimates must be forwarded to respective donors for appropriate approvals	Check existence of the AO and/or Donors approvals to proceed with the procurement process.							
8	Carrying out feasibility study	Feasibility study is a preliminary study undertaken in the very early stage of a project. It tend to be carried out when a project is large or complex, or where there is some doubt or controversy regarding the proposed development. The purpose of feasibility studies is to: Establish whether the project is viable and identify feasible options.	Indicate when and who carried out the feasibility study of the project What are the expected outputs? Analyse the feasibility report and state whether the feasibility report suffices the project outputs							
9	Accuracy and completeness of expression of interest or prequalification document for the consultancy services	Sec. 52(1) of PPA, 2011 allows procuring entities where applicable to engage in pre-qualification proceedings with a view to identify tenderers prior to inviting tenders. The list of shortlist shall be approved by the appropriate tender board in accordance with Reg. 122(4) and 281 of GN No. 446 of 2013.	Check on whether appropriate standard pre-qualification document was used; Check on whether Pre-qualification document was approved by tender board Check whether evaluation of applications was carried out as the pre-qualification document; Check on whether shortlist of consultants were approved by tender board							

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS
Average Performance: Planning, Design and Tender Documentation								#DIV/0!	#DIV/0!
B	Procurement Stage			1	2	3	0		
1	Was standard invitation for expression of interest or prequalification in compliance with 274(c) and 280 of G.N. No. 446?	The invitation for expression of interest or prequalification of consultancy services shall be advertised in compliance with Reg. 274(c) and 280 of G.N. No. 446	Whether expression of interest or prequalification specific notices were advertised nationally and internationally as the case may be? Whether procuring entity advertise in Journal and Tender Portal the request for expression of interest or prequalification in the form of the specific procurement notice?						
2	Submission and evaluation of expression of interest	Public opening of the expression of interest by the opening adhoc committee shall be immediately after the closure of the time for submission of expression. As per Reg 280 of FN No. 446, in evaluating the expression of interest, procuring entity must accord first consideration to firms that possess relevant qualifications.	Were EoI properly received?Were EoI properly opened and minutes/records of opening prepared?Was the evaluation committee properly appointed/formulated? Whether personal covenant forms were dually signed by evaluation members before start of evaluation of proposals, Assess whether evaluation was done according to the requirements of the RFPCheck whether the evaluation reports contains all necessary attachments.						
3	Preparation of the shortlist of consultants	Shortlist shall be made up of consultants who, in the view of a procuring entity, possess the required capabilities and experience to provide the specific services in line with Reg. 281 of GN No. 446 of 2013	Check if there is shortlist of consultants? Whether the consultants possess the required capabilities and experience to provide the specific consultancy services						
4	Appropriate use of methods of procurement.	Procuring entity shall procure consultancy services using the methods prescribed under Reg. 254, 255, 256 and 257 respectively of GN No. GN No. 446 of 2013.	Check whether procuring entity used appropriate methods of procurement in acquiring the consultant						
5	Appropriate use of selection methods	Selection of consultant will be done using the selection methods provided in regulation 258, 259, 260, 261, 262 and 263 of GN 446 of 2013	Was the selection method used in line with Regulation 258 of G.N. No. 446? Was selection method appropriately applied for the size of the project? Was the selected consultant fit for the size of the works?						
6	Preparation, accuracy & completeness of the request for	Before inviting proposals, PMU shall furnish to the TB for its review the	Check on whether appropriate standard request for proposal document was used.						

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS
	proposals	proposed request for proposal prepared from standard RFP document issued by the Authority as per Sec. 70 of PPA, 2011 and Reg. 184 (3, 4 & 5) and 287(4) of GN No, 446 of 2013.	Check on whether RFP document was approved by tender board A listing of the technical evaluation criteria and weights given to each criterion						
7	Adequate time allowed prior submission deadline for consultancy services.	The procuring entity shall allow enough time prior to submission deadline for consultants to prepare their proposals depending on the assignment as per Reg. 295(1) of GN No. 446 of 2013	Were consultants given enough time as provided in the 12th schedule of GN. 446 of 2013 to prepare and submit their proposals.						
8	Clarification on ambiguity or contradiction on the RFP documents and respond given.	A procuring entity shall, at least fourteen days prior to the deadline for the submission of applications/proposals, respond to any request by a tenderer for clarification as provided under Reg. 13, 122 and 291 of GN. No. 446 of 2013	Were clarifications issued within 14 days prior submission deadline? Were clarifications properly communicated to all consultant?						
9	Submission of curriculum vitae of staff	Procuring entity shall ensure accuracy in the curriculum vitae of key staff submitted with the proposal, currently signed and dated by the consultant as per Reg. 292 of GN No. 446 of 2013	Check whether all the required key personnel submitted curriculum vitae with the proposal? Were all Cvs currently signed and dated by the consultant and the individual staff? Where academic transcript are required, be certified by a Commissioner for Oath						
10	Deviations from basic requirement or proposal	Where a consultant intends to propose deviations to a basic requirement, or propose an alternative solutions, the consultant must comply with Reg. 293 of GN No. 446 if the deviation or alternative solution is to be accepted.	Assess the requirement of the RFP documents on the requirement of deviation from basic solution.						
11	Receipt and opening of proposals	Technical and Financial proposals shall be submitted in a manner prescribed in the request for proposal to safeguard the integrity of the process as illustrated in Reg. 295 of GN No. 446 of 2013.	Were proposals properly received? Were proposals properly opened? Are there minutes/records of proposal opening?						
12	Proper evaluation of proposals	The procuring entity shall evaluate the proposals in accordance with Section 40 and 74 of PPA, 2011 and Regulation 202, 203, 297 and 299 and 303 of GN, No 446 of 2013	Was the evaluation committee properly appointed/formulated? Whether personal covenant forms were duly signed by evaluation team members before the start of evaluation of						

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE	OVERALL	REMARKS
			<p>proposals,</p> <p>Assess whether evaluation of proposals both Technical and Financial proposals were done according to the requirements of the RFP</p> <p>Check whether the evaluation reports contains all necessary attachments.</p>			
13	Approval of tender board on award evaluation recommendation	Tender Board is to review the evaluation and recommendations made by the evaluation team as required by Reg. 57(3), 231, 307 and 309 of GN No. 446 of 2013 and approve or disapprove accordingly.	<p>Check whether PMU reviewed the evaluation report before submission to the tender board</p> <p>Check whether the award recommendations were approved by the tender board</p>			
14	Appropriateness of contract negotiations	PMU shall propose negotiation team depending on value and complexity of consultancy services procured and thereafter approved by AO who shall also name the Chairperson as required under Sec. 76(1) of PPA, 2011 and Reg. 226 of GN. No. 446 of 2013. Preparation and approval of negotiation plan as per Sec. 76 of PPA, 2011 and Reg. 227 and 228 of GN No. 446 of 2013 is to follow with the actual negotiation undertaking and negotiation minutes signed by both parties.	<p>Check if negotiation was undertaken with the first ranked consultant,</p> <p>Check whether the discussion did not substantially alter the original terms of reference in anyway as provided in the Act and its Regulations</p>			
15	Was approval to proceed to award contract by the AO or donors granted?	In line with Sec 75 of PPA 2011 and Reg 231 of GN No. 446 of 2013, TB is to approve the recommendations of the evaluation team and inform the AO of its decision who shall satisfied himself whether proper procedures have been followed. For donor funded consultants, and where required by the funding agreement, AO shall table for no objection to respective donors	Check existence of the AO and/or Donors approvals to proceed with awarding of consultancy contract.			
16	Issue of notice of intention to award contract.	The tender that has been ascertained to be the successful tender pursuant to the provision of this Act shall be accepted. The AO shall be notified by the TB within 3 working days after the award decision and thereafter she/he	Whether all tenderers who participated in the tender in question were issued with the notice of intention to award the contract giving them 14 days within which to submit complaints thereof, if any.			

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS
		should issue a notice of intention to award to all firms participated as per Sec. 60(1, 2 &3) and for the case of LGAs, Sec. 60(1, 2, 3 & 4) of PPA, 2011 and Reg. 231(2 & 3) for LGAs of GN. No. 446 of 2013.							
17	Approval of award of contract and properly communications within the tender validity period.	All communication of award decision shall be done in a proper way as required by Sec. 35(6), 36(1f) and 60(5&6) of PPA, 2011 Reg. 231, 232, 233(3) and 309(4) of GN No. 446 of 2013 and before expiration of validity period as required under Reg. 62, 192 and 232(2) of GN. No. 446 of 2013.	Check whether the letter of award was issued as required Check whether the award of contract was made within the tender validity period						
18	Were unsuccessful bidders notified in line with PPA 2011?	Notification to unsuccessful bidders shall be availed to them as required under Sec. 60(12&14) of PPA, 2011 and Reg. 235 of GN. No. 446 of 2013.	Were unsuccessful bidders notified in line with PPA 2011?						
19	Arrangement and completeness of consultancy contract documents	Use of standard contract issued by the Authority as required under Sec. 60(8) of PPA, 2011 and Reg. 233(2) of GN No. 446 of 2013.	Check whether contract documents are complete and properly arranged Check whether special conditions of contract were properly filled						
20	Vetting of contracts by AG or Legal officers of the PE	Any contract whose value is TShs. 1.0 Bio or above should be vetted by AG and below this amount must be vetted by legal officers of the PE as provided under Sec. 60(9 & 10) of PPA, 2011 and Reg. 59 and 60 of GN. No. 446 of 2013.	Check whether the contract was vetted by the Attorney general or Legal Officer of the PE Check whether the comments given by the Attorney General were properly incorporated in the contract documents						
21	Publication of procurement awards in Tender Portal and TPJ	The result of award shall be published to the public as required by Sec. 60(12) and Reg. 20, 236 and 309(4) of GN No; 446 of 2013.	Assess whether award details for the consultancy services procurement were sent to the Authority for publication in Tender Portal and TPJ						
22	Using procedural forms issued by PPRA	procuring nentities are required to use standard procedural forms as provided by the Authority	Check whether the various standard procedural forms prepared and issued by the Authority were used in the respective tender						
Average Performance: Procurement Stage								#DIV/0!	#DIV/0!
C	Contract implementation stage			1	2	3	0	Remarks	
1	Proper signing of contracts	Where proposals are accepted by the AO, the PE and the person whose proposal has been accepted shall enter in formal contract as per Reg. 233(1) of GN No. 446 of 2013.	Check whether the procurement contract was signed by the one who has the Authority to sign it Check whether the procurement contract						

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS
			is properly dated						
2	Preparation and submission of Inception Report	Inception report should be prepared and submitted as provided in the contract.	<p>Check whether inception report was prepared and submitted timely</p> <p>Check whether the inception report was approved by the PE</p>						
3	Management of performance securities	Reg. 29 of GN. No. 446 of 2013 requires the successful tenderer to submit performance security to guarantee the performance of the contract	<p>Check whether submission of performance security was required and whether the Consultant submit the performance security in the form provided in the contract</p> <p>Check whether the procuring entity verified the authenticity of the submitted performance guarantee</p> <p>Check if the amount of the required security is same as the amount stated in the Contract Data or Special Conditions of the Contract.</p> <p>Check if the currency of the Security is the same as what was specified in the Contract and/or tender document</p> <p>Check if the Insurer/Banker is of the status specified in the Contract</p> <p>Check if the security bears the valid start and expiry dates following the Contract Period</p> <p>In case of extension of completion time check if the time of available securities have been extended accordingly</p>						
4	Management of advance payment guarantee	The procurement contract may provide for advance payment before start of consultancy work and the consultant shall be required to provide advance payment guarantee	<p>Check whether advance payment guarantee was required and whether the consultant submit the required advance payment guarantee in the form provided in the contract</p> <p>Check whether the procuring entity verified the authenticity of the submitted advance payment guarantee</p> <p>Check if the amount of the required security is same as the amount stated in the Contract Data or Special Conditions of the Contract.</p> <p>Check if the currency of the Security is the same as what was specified in the Contract and/or tender document</p>						

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS
			Check if the Insurer/Banker is of the status specified in the Contract						
5	Timeliness commencement of the consultancy contract.	Contract commencement should be in accordance to the terms and conditions of the contract	Assess whether the contract commenced appropriately as per contract terms and conditions.						
6	Quality and adherence to consultancy time schedule	Existence of consultancy deliverables programme in accordance to requirements in the contract	Was the consultants time schedule prepared and approved? Was the contract implemented according to the approved consultant time schedule? Check the adequacy of Time Schedule for Consultants Services						
7	Schedule of manpower/ Consultant Organization	During the contract implementation, all key personnel indicated in consultants' contract are the ones who will be involved in implementing the contract	Check the availability of the key personnel as required in the contract Check if key personnel available are the same as those specified in the Contract In case of any replacement, check if new personnel was properly approved						
8	Submission of professional indemnity (insurance)	Professional indemnity should be submitted as per the contract terms	Check if professional indemnity was required in the document and whether it was submitted on not						
9	Timely conducting of management meetings	Management meeting shall be attended by both parties to consultancy contract and shall be to review implementation of the consultancy and action plan. The responsibility of each parties for actions to be taken shall be decided therein.	Check whether management/ progress meetings were held regularly as per the contract? Verify the existence progress meetings minutes						
10	Preparation of Progress reports	Project progress reports are required to be prepared by the project manager or supervisor as required by Reg. 243(1&3) and 252(2) of GN No. 446 of 2013	Check whether project progress reports are timely prepared by the project manager or supervisor Check the adequacy of the prepared progress reports						
11	Payments made on time	Were payments made within reasonable time as stated in the contract and as stipulated in Reg. 242(1) and 243(2, 3, 4, 5, 6&7) of GN No. 446 of 2013.	Check whether measurements of services was done timely Check whether payment certificates were timely prepared by the consultant and forwarded to the client						
12	Appropriate procedures should be followed in issuing variation orders/contract amendments	Variations or amendments to the contract should follow required procedures as required by Reg. 110(3-	Check whether there were Addendum/ Addenda to the contractor's and subcontractors contract and its						

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS
			9) of GN No. 446 of 2013 and contract provisions	justification,Check whether assessment of the variations was done by the consultant and advice the client accordinglyCheck Minutes of the meeting that deliberated such changes to the ContractCheck if, thereafter, addendum was adequately prepared and signedCheck if all matters of the Addendum have been implemented					
13	Appropriate extension of contract duration	Extension of contract duration should follow the appropriate procedures as required by Sec. 77(3) of PPA, 2011 and Reg. 111 of GN No. 446 of 2013	Check whether submitted request for extension of time by the contractor was analysed by the consultant						
14	Were implementation instructions properly and timely issued?	Procuring entity through a day-to-day contact and issue instruction to consultant's experts of the assignment and the requirements of the consultancy services for better implementation. The instructions must be timely acted upon by the consultants	Check if all instructions were made timely by the appropriate authority. Check if key information were delivered on time; reports done, and clarifications made by the consultants on the issues risen.						
15	Payments should be made in accordance to contractual terms	Procuring entity shall authorise all payments by measurement and certification, at the interval or stages stated in the contract provided that percentage of each such payment may be retained as stated under Reg. 319(2) of GN No. 446 of 2013	Was the Consultant paid in accordance with provisions in the contract? Were contractors paid in accordance with the terms and conditions of the contract?						
16	Was there a quality assurance plan?	The procuring entity shall be responsible for preparation of a quality assurance document with clear description and the way to achieve scope of the consultancy, their context and the time interval in which they are to be provided to the entity by the Consultant.	Check whether the procuring entity has a quality assurance plan in place Check the adequacy of each prepared quality assurance plan where a number of them were in place Check whether the duties and responsibilities of the services rendered by the consultant has been addressed						
17	Preparation and submission of Interim Report	Draft report should be prepared and submitted as provided in the contract.	Check whether report was prepared and submitted timely						
18	Preparation and submission of Final Report	Final report should be prepared and submitted as provided in the contract.	Check whether Final report was prepared and submitted timelyCheck whether the report was approved by the PE						

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS
Average Performance: Construction Supervision and Contract Administration								#DIV/0!	#DIV/0!
D	Project Completion and Closure Stage								
1	Evaluation of consultant's performance	For consultancy financed by Government or any public body, there must be designed system to evaluate and record performance of consultant end of each services provided as required by Reg. 320 of GN No. 446 of 2013 handled objectively & confidentially.	Check whether such tool is in place and whether adhered to? Check whether the evaluation of consultant's performance criteria were known to consultant? Check if performance evaluation was done objectively and confidentially						
2	Final payments made to the consultant in accordance to contractual terms	Management of final payment to be made to the consultant when the service has been provided to the satisfaction of procuring entity, and after any period provided in the contract has elapsed as per Reg. 319(6) of GN No. 446 of 2013	Was the consultant final payment honoured in accordance with provisions in the contract?						
3	Compliance of actual consultancy completion time with the contract period	A consultant who fails to satisfactorily complete the services required under the contract within the specified period, inclusive of duly granted time extensions, if any, shall be liable for damages for the delay as stipulated under Reg. 322 of GN No. 446 of 2013.	Establish whether there was a difference between actual project completion time and original contract period In case there were delays in the execution of consultancy establish whether liquidated damages were deducted						
4	Remit of performance guarantee (where applicable)	A consultant who fails to satisfactorily complete the services required under the contract within the specified period, procuring entity shall promptly release the consultant from any performance guarantee provided the consultant has made good all the defects identified as per Reg. 319(6) of GN No. 446 of 2013	Establish whether there was submitted performance guarantee? Check whether the guarantee was timely remitted to the consultant						
Average Performance: Project Completion and Closure Stage								#DIV/0!	#DIV/0!
E	Quality of Executed Works			1	2	3	0		
1	Quality and Completeness of the submitted deliverable (inception/draft/interim/final) reports.	Deliverable should be prepared by the consultants as provided in the contract and certified by the procuring entity	Check if deliverable reports were prepared, their completeness and whether they were certified by the procuring entity for each report						
2	Adherence to the terms and reference (ToR) of the deliverable (inception/draft/interim/ final) reports.	The deliverable reports ranging from the inception, draft, interim and final should at all point give answers to the terms of reference for the assignment	What does deliverable reports as submitted by the consultant depict as far terms of reference are concern?						

NO.	ASPECT	REQUIREMENT	AUDIT CHECKLIST	EVALUATION SCORE				OVERALL	REMARKS
		with a view to ensuring value for money.							
3	Timeliness submissions	Assess the conformity of submitted documents such as inception, draft, interim and final reports in relation to contract schedule.	Check whether the were timely submission of the required documents in conformity to schedule						
4	Assess whether objectives and goals sought by the procuring entity were meet	Procuring entity should strive to put into use reports as submitted by consultants resulting from studies and the available information, technology and or training made.	Was the outcomes of the services put into use? Was the approved studies, information, technology and or training adhered to?						
5	Any other aspect noted (specify)? (Quality /comprehensiveness of service)	Assess the quality and comprehensiveness of consultant services/ reports for ongoing activities	Was there quality and comprehensive implementation reports prepared from the consultant?						
Average Performance Quality of Works								#DIV/0!	#DIV/0!
Evaluation Scale		1 = Poor							
		2 = Fair							
		3 = Good							
		0 = Information not available (INA)							
Overall Project Performance								#REF!	#REF!

Planning, design and tender documentation stage	20%	Poor	0%-49%	
Procurement Stage	10%	Fair	50% - 74%	
Construction stage	20%	Good	75% - 100%	
Project completion and closure stage	10%	Unsatisfactory Performance	0%- <75%	
Quality of Executed Works	40%	Satisfactory Performance	75% - 100%	

INA = Information not available

Annex 5-6: Overall performance of audited projects

S/N	ENTITY		PROJECT NAME	CONTRACT AMOUNT (TSHS)	CATEGORY	STATUS	PLANNING	PROCUREMENT	CONSTRUCTION	COMPLETION & CLOSURE	QUALITY	PROJECT OVERALL
1	Ilala Municipal Council	1	Contract No. LGA/015/IMC/ HQ /2014/2015/ QT/W/38 for Bangulo Water Supply Scheme – Pugu Ward in Ilala Municipality	152,929,000.00	Water Supply	On-going	90.0%	76.0%	63.0%	On-going	86.0%	80.7%
		2	Contract No. LGA/015/IMC/2014/2015/W/02 Lot V for construction of Point Sources Water Supply Schemes at Buyuni, Mvuti and Amani Village in Ilala Municipality	334,230,457.00	Water Supply	On-going	90.0%	66.0%	Just started	On-going	Just started	82.0%
		3	Contract No. LGA/015/IMC/2014/2015/W/06 for Construction of Kivule Hospital	1,019,298,868.00	Building	On-going	83.0%	66.0%	15.0%	On-going	53.0%	52.7%
		4	Contract No. LG/015/1MC/2015/20116/HQ/W/18 for Periodic Maintenance of Segera – Bonyokwa Road (3.1 km) Phase 1 to Tarmac Level	1,992,133,605.00	Road	On-going	60.0%	83.0%	Just started	On-going	Just started	67.7%
		5	Contract No. LG/015/1MC/2015/20116/AFY/12 for Supply of Theatre Equipment for Amana Hospital	86,500,000.00	Goods	Completed	55.0%	40.0%	88.0%	90.0%	90.0%	77.6%
			OVERALL PE PERFORMANCE	3,585,091,930.00			75.6%	66.2%	55.3%	90.0%	76.3%	72.1%
2	Tanzania Institute of Accountant	6	Contract No: PA/094/2013/2014/W/12 for Construction Academic Block at Dar es Salaam Campus	6,881,567,070.00	Building	On-going	54.0%	76.0%	60.0%	On-going	91.0%	74.2%
		7	Contract No: PA/094/2015/2016/W/23 for Proposed Construction of Mbeya Classrooms	582,935,281.00	Building	On-going	79.0%	89.0%	Just started	On-going	Just started	82.3%
			OVERALL PE PERFORMANCE	7,464,502,351.00			66.5%	82.5%	60.0%	#DIV/0!	91.0%	78.3%
3	Ministry of Water and Irrigation	8	Contract No. ME-011/2014-2015/10 for Provision of Consultancy Services for Supervision of Construction of the Office Building for Ministry of Water (Maji House)	474,625,000.00	Consultancy	On-going	79.0%	56.0%	80.0%	On-going	90.0%	81.6%
		9	Contract No. ME/011/2013/2014 for Construction of Ministry of Water Office Building (Maji House)	37,463,321,397.00	Building	On-going	67.0%	78.0%	76.0%	On-going	90.0%	80.4%
		10	Contract No. ME-011/2015-2016/C/12 for Provision of Consultancy Services for Supervision of Rehabilitation/ Construction Works of New Office Facilities and Associated External Works for Zone-one (Ruvuma, Lake Nyasa and Lake Rukwa) Basin Water Laboratories	461,356,400.00	Consultancy	On-going	27.0%	64.0%	21.0%	On-going	Not assessed	32.0%
		11	Contract No. ME-011/2014-2015/W/05 for Construction of Sub Office for Lake Nyasa Basin Water Board Njombe Town and Rehabilitation and Extension of Sub-offices and Water Laboratory Building at Songea Town	3,230,637,602.12	Building	On-going	27.0%	72.0%	55.0%	On-going	Not assessed	47.2%
		12	Contract No. ME-011/2015-2016/W/04 for Rehabilitation and construction of Headquarters Office for Ruvuma and Southern Coast River Basin Water Board and Water	2,798,727,900.00	Building	On-going	27.0%	72.0%	55.0%	On-going	Not assessed	47.2%

			Laboratory Building at Mtwara Town and Sub-Basin Water Office at Lindi Town									
		13	Contract No. ME-011/2015-16/G/CONTRACT/03 for Supply of Laboratory Equipment; Lot 5: Supply of High Precision Liquid Chromatography	725,568,490.02	Goods	On-going	82.0%	63.0%	14.0%	On-going	Not delivered	51.0%
			OVERALL PE PERFORMANCE	45,154,236,789.14			51.5%	67.5%	50.2%	#DIV/0!	90.0%	56.6%
4	Dodoma Municipal Council	14	Contract No. LGA/020/2014/2015/ W/DFID/03 for Construction of Lot III Box Culvert along Kitelela-Mpamaa-Swaswa Road Section	680,057,310.00	Road	On-going	86.0%	89.0%	82.0%	On-going	89.0%	86.8%
		15	Contract No. LGA/020/2014/2015/ W/03B for Upgrading of Martin Luther-Swaswa road to tarmac standard (DSD) 3km Phase I	1,167,310,624.00	Road	Completed	79.0%	95.0%	82.0%	25.0%	94.0%	81.8%
		16	Contract No. LGA/020/2015/2016/ W/03 for SI of Mhande, Nghoghona, Mapinduzi and Chololo Roads 27km & PM along Dar road Jct Ihumwa 5km, and RM along Ihumwa Kikombo road (11.6km)	164,180,000.00	Road	On-going	79.0%	95.0%	79.0%	On-going	92.0%	86.6%
		17	Contract No. LGA/020/2015/2016/ W/Q/01 for Renovation of staff house at Mkonze Health Centre	17,651,030.00	Building	On-going	73.0%	48.0%	0.0%	0.0%	0.0%	19.4%
		18	Contract No. LGA/020/2015/2016/G/01 for Supply of Wheel loader for environmental cleaning	254,411,540.00	Goods	Rejected	88.0%	69.0%	Tender rejected	Tender rejected	Tender rejected	81.7%
			OVERALL PE PERFORMANCE	3,008,320,360.65			81.0%	79.2%	60.8%	12.5%	68.8%	71.2%
5	Misungwi District Council	19	Contract No.: LGA/093/2015/2016/W/RF/01 PACKAGE I for RM and PM of Misungwi Township Roads 20Km, RM of Misungwi – Nange 10.6Km, RM of Misungwi – Koromije 21Km and RM and SI of Misungwi – Mondo Road 17Km	169,069,000.00	Road	On-going	67.0%	70.0%	Just started	Just started	Just started	68.0%
		20	Contract No.: LGA/093/2015/2016/W/RF/01PACKAGE II for RM and SI of Ng'ombe Wanzamiso-Mitindo 11Km, Installation of of culverts along Ukirigulu – Nyamatale-Kanyejele. Installation of culvert and PM along Fella-Ngereka-Nyashishi 3Km. SI of Kaluluma – Mwasonge- Nyashishi 3Km	108,577,700.00	Road	On-going	67.0%	70.0%	60.0%	On-going	73.0%	68.4%
		21	Contract No.: LGA/093/2015/2016/W/RF/01PACKAGE III for RM of Mbarika – Ilujamate – Mwawile 15Km, Seeke- Gulungungu – Mwagiligili 10Km, Manawa – Kasololo – Mbarika 10Km PM for Matala- Igongwa-Kwimwa – Mbalama, Buhunda – Gukwa – Nyang'homango 2Km SI for Misasi – Mwasagela 3Km	142,357,400.00	Road	On-going	67.0%	67.0%	60.0%	On-going	77.0%	69.9%
		22	Contract No.: LGA 093/2015/2016/W/RF/02 for Emergency Construction of Bridge at Isenengeja – Mbarika – Ilujamate – Mwawile Road	149,837,000.00	Road	On-going	67.0%	73.0%	Just started	Just started	Just started	69.0%
		23	Contract No.: LGA/093/2015/2016/W/01 for		Building	On-going	71.0%	71.0%	60.0%	On-going	84.0%	74.3%

			Completion, Construction and Provision of School Building Facilities at Ilujamate Secondary School	190,932,100.00								
		24	Contract No.: LGA/093/2015/2016/W/SEDP/01 for Completion, Construction and Provision of School Building Facilities at Nyabumhanda Secondary School	122,629,300.00	Building	On-going	71.0%	71.0%	61.0%	On-going	90.0%	77.2%
		25	Contract No.: LGA/093/2015/2016/W/SEDP/02 for Completion, Construction and Provision of School Building Facilities at Shilalo Secondary School	36,064,000.00	Building	On-going	71.0%	71.0%	64.0%	On-going	83.0%	74.8%
			OVERALL PE PERFORMANCE	919,466,500.00			68.7%	70.4%	61.0%	#DIV/0!	81.4%	71.7%
6	Iramba District Council	24	Contract No.: LGA/118/2015/2016/W/01 LOT 2 for Periodic Maintenance and Structures along Urughu-Kisonga Road (7KM)	109,109,762.00	Road	On-going	77.0%	78.0%	72.0%	On-going	77.0%	76.0%
		25	Contract No.: LGA/118/2015/2016/W/01 LOTS; Package I: Periodic Maintenance Shelui-Mtoa. Package II: Spot Improvement Shelui - Mtoa Road. Package III: Spot Improvement Mtoa-Ndago	134,351,260.00	Road	On-going	77.0%	75.0%	71.0%	On-going	80.0%	76.8%
		26	Contract No.: LGA/118/2015/2016/W/01LOT 6 for Spot Improvement Kiomboi -Kinakumi, Kisiriri Road, Routine Maintenance Old Kiomboi -Kisimba -Kisiriri Road And Structures Milade - Kaselya Road	84,029,570.00	Road	On-going	77.0%	73.0%	68.0%	On-going	88.0%	79.4%
		27	Contract No.; LGA/118/2014/2015/MIVARF/W/01 for Construction of Warehouse at Shelui	350,425,000.00	Building	On-going	88.0%	76.0%	60.0%	On-going	79.0%	76.4%
		28	Contract No.: LGA/118/2015/2016/W/01LOT 7 for Routine Maintenance Mtoa -Msai -Masimba -Urughu. Periodic Maintenance Mtoa-Msai-Masimba-Urughu. Structures (Mtoa-Msai-Masimba)	178,998,920.00	Road	On-going	67.0%	68.0%	Just signed	Just signed	Just signed	67.3%
					OVERALL PE PERFORMANCE	856,914,512.00			77.2%	74.0%	67.8%	#DIV/0!
7	LAPF Pensions Fund	29	Contract No.: PA095/HQ/2014/15/W/05 for Construction of Car packing at Makumbusho Area in DSM	1,427,354,310.00	Road	Completed	57.0%	100.0%	62.0%	100.0%	73.0%	73.0%
		30	Contract No.: PA095/HQ/2015/2016/W/09 for Repair of Ceiling at Millennium Tower	37,975,000.00	Building	Completed	100.0%	93.0%	100.0%	71.0%	100.0%	96.4%
		31	Contract o.: PA095/HQ/2014/15/W/06 for Proposed Construction works of Msamvu Ultra Modern Bus Terminal	9,755,088,942.00	Road	On-going	92.0%	100.0%	77.0%	On-going	90.0%	88.7%
		32	Contract No.: PA095/HQ/2014/15/W/06 for Proposed Electrical works for Msamvu bus terminal in Morogoro	1,034,304,196.10	Building	On-going	100.0%	100.0%	77.0%	On-going	100.0%	94.9%
		33	Contract No.: PA095/HQ/2015/2016/W/08 for Construction of fence to the new LAPF office building Dodoma	96,661,243.00	Building	On-going	100.0%	100.0%	Tender rejected	Tender rejected	Tender rejected	100.0%
			OVERALL PE PERFORMANCE				89.8%	98.6%	79.0%	85.5%	90.8%	90.6%

				12,351,383,691.10									
8	TCRA	34	Contract No. AE/020/2011-12/C/04 for Designing, Development, Installation and Management of Telecommunication Traffic Monitoring System under Public – Private Partnership (PPP)	43,666,200,000.00	Consultancy	On-going	59.0%	53.0%	26.0%	On-going	67.0%	54.6%	
		35	Contract No.: AE/020/2013.14/C/01 Consultancy Services for Architectural Design and Supervision of Construction of Building in Dodoma	1,255,288,000.00	Consultancy	On-going	53.0%	56.0%	0.0%	On-going	8.0%	21.6%	
		36	Contract No.: AE/020/2015-16/G/29 for Supply and Installation of Frequency Monitoring Station	2,989,748,298.15	Goods	On-going	59.0%	63.0%		Just signed	Just signed	Just signed	60.3%
		37	Contract No.: AE/020/2015-16/G/24 for Supply of Laptops	146,320,000.00	Goods	Completed	50.0%	58.0%	7.0%	17.0%	50.0%	38.9%	
		38	Contract No.: AE/020/2015-16/G/48 for Development of Website Set Up of LAN for Facilitation Access to ICT Designated Groups –	180,365,360.00	Goods	On-going	61.0%	60.0%	4.0%	On-going	25.0%	32.2%	
			OVERALL PE PERFORMANCE	48,237,921,658.15			56.4%	58.0%	9.3%	17.0%	37.5%	41.5%	
9	Dar es Salaam City Council	39	Contract No.: AE/018/2015/2016/W/03 for Spot Improvement of 2.5km Inner Rod at Pugu Kinyamwezi Dumpsite –	198,912,250	Road	Completed	50.0%	50.0%	30.0%	31.0%	58.0%	47.3%	
		40	Contract No.: AE/018/2015/2016/W/01 for Construction of New Block Work Dust Bin, Concrete Channel and Rehabilitation of Drainage System at Ubungo Bus Terminal	49,310,500	Building	Completed	47.0%	44.0%	29.0%	31.0%	45.0%	40.7%	
		41	Contract No.: AE/018/2015/2016/W/5 for Construction of 900m fence wall at Pugu Kinyamwezi Dumpsite – Phase II	296,716,310	Building	Completed	58.0%	39.0%	27.0%	38.0%	50.0%	44.7%	
		42	Contract No. LGA/018/2013/14/W/09 for Proposed Composing Cells and Leachete Management System to be built at Pugu Kinyamwezi Dumpsite	254,758,460	Civil	Completed	46.0%	36.0%	21.0%	6.0%	40.0%	33.6%	
		43	Construction of Earth road for Kimbiji and Mwasonga Plots	149,000,000	Road	Completed	0.0%	0.0%	4.0%	0.0%	5.0%	2.8%	
			OVERALL PE PERFORMANCE	948,697,520.00			40.2%	33.8%	22.2%	21.2%	39.6%	33.8%	
10	Mwanza City Council	44	Contract No.: LGA/089/2015/2016/W/06 Lot 02 for Spot improvement work along Nyamagana Secondary, Jaji Summary, Thaqaafa and Mwembe Giza- Zahanati Roads	146,966,360.00	Road	On-going	93.0%	75.0%	40.0%	On-going	57.0%	63.2%	
		45	Contract No.: LGA/089/2015/2016/W/06 Lot 08 for Completion of Periodic maintenance works	1,049,879,000.00	Road	On-going	93.0%	75.0%	40.0%	On-going	58.0%	63.7%	

			along Bugando – Bugarika road									
		46	Contract No LGA/089/2015/2016/W/07 Lot 01 for Emergence Maintenance works along Mwananchi Bridge (Nyakato - Mahina Kati)	111,930,690.00	Road	Completed	96.0%	83.0%	57.0%	50.0%	77.0%	74.7%
		47	Contract No.: LGA/089/2015/2016/W/06 Lot 07 for Periodic Maintenance Works along Igogo – Taasisi Road	125,694,400.00	Road	On-going	93.0%	70.0%	42.0%	On-going	90.0%	77.8%
		48	Contract No.: LGA/ 159/2015/2016/W/02 for Construction and Provision of School Building Facilities at Igelegele Secondary School	113,153,150.00	Building	On-going	95.8%	75.0%	54.2%	On-going	71.4%	73.4%
			OVERALL PE PERFORMANCE	1,547,623,600.00			94.2%	75.6%	46.6%	50.0%	70.7%	70.6%
11	Ilemela Municipal Council	49	Contract No. LPO No.2715, 2716 & 2717 for Supply of Medicine	31,162,900.00	Goods	Completed	95.0%	85.0%	94.0%	50.0%	100.0%	91.3%
		50	Contract No. LGA/159/2015/2016/W/13 for Completion of construction and provision of School Building facilities and Sangabuye Secondary School	152,929,416.00	Building	On-going	75.0%	60.0%	50.0%	On-going	92.9%	75.7%
		51	Contract No.: LGA/159/2015/2016/W/08 Lot 02 for Spot improvement works along Kahama - Igombe (4.5 km)	87,587,440.00	Road	On-going	69.0%	75.0%	46.0%	On-going	90.0%	73.9%
		52	Contract No.: LGA/159/2015/2016/W/08 Lot 03 for Spot improvement works along Buswelu - Bujingwa - Buyombe (6 km)	110,121,779.32	Road	On-going	69.0%	73.0%	63.0%	On-going	90.0%	77.4%
		53	Contract No.: LGA/159/2013/2014/W/2B for Construction of Piped and Civil Works for Nyamwilolelwa Distribution System in Ilemela	1,038,005,100.00	Civil	On-going	83.3%	63.2%	39.3%	On-going	81.3%	70.4%
			OVERALL PE PERFORMANCE	1,419,806,635.32			78.3%	71.2%	58.5%	50.0%	90.8%	77.8%
12	MOI	54	Consultancy Services Contract (Vertical Extension to MOI Offices & Hospital Block - Phase III)	1,631,468,290.74	Consultancy	On-going	63.0%	82.0%	42.0%	7.0%	33.0%	43.1%
		55	Works Contract (MOI Hospital Block - Phase III)	17,600,310,722.00	Building	On-going	73.0%	67.0%	48.0%	10.0%	65.0%	57.9%
			OVERALL PE PERFORMANCE	19,231,779,012.74			68.0%	74.5%	45.0%	8.5%	49.0%	50.5%
13	Temeke Municipal Council	56	Contract No.: LGA/016/15-16/T41 for Partial Completion of Kijichi Dispensary Phase III	319,641,402.21	Building	Completed	89.0%	73.0%	66.0%	On-going	85.0%	80.3%
		57	Contract No.: LGA/016/W/15-16/T1 for Periodic Maintenance and Spot Improvements of Malimika - Vumilia Ukooni road, Mbutu Road, and Mbalanjange road	215,559,788.90	Road	On-going	77.0%	80.0%	92.0%	On-going	81.0%	82.4%
		58	Contract No.: LGA/016/W/15-16/T06 for Proposed Construction of Exams Strong Room at Wailes Primary School		Building	Completed	82.0%	80.0%	82.0%	71.0%	90.0%	83.9%
		59	Contract No.: LGA/016/W/15-16/T1- LOT1 for Periodic Maintenance and Spot Improvements	254,670,786.00	Road	Completed	73.0%	74.0%	67.0%	On-going	78.0%	74.0%

			of Mwanagati, Kidagaa, Limboa, Lumo - Sigara Roads, Limboa Drain and Sepeku Box Culvert									
		60	Contract No.: LGA/016/W/15-16/T129 for Spot Improvement and Periodic Maintenance of Chagani - Tipper Road, Mzee Njama - Machava Road, Ndungulile - Kanisani Road and Shughuli Shop - Dumba Road at Kigamboni Ward	125,850,000.00	Road	On-going	70.0%	71.0%	73.0%	On-going	89.0%	79.2%
			OVERALL PE PERFORMANCE	915,721,977.11			78.2%	75.6%	76.0%	71.0%	84.6%	80.0%
14	Tanroads Kilimanjaro	61	Contract No.:TNRA/KIL/MTCE/1002/2015-16/05 for Periodic Maintenance and Routine / Recurrent Maintenance on Same-Himo JCT and Himo JCT - Kia JCT Roads	1,228,515,700.00	Road	On-going	100.0%	98.0%	75.0%	On-going	94.0%	91.6%
		62	Contract No.: TNRA/KIL/MTCE/R270/2015-16/06 for Routine/Recurrent and Periodic Maintenance on Moshi Fonga – Kikuletwa Bridge	295,882,404.00	Road	Completed	100.0%	100.0%	76.0%	100.0%	75.0%	85.2%
		63	Contract No.: TNRA/KIL/MTCE/TO15/2015-16/15 for Emergency Works of Mkundi Bridge Approach Roads at Km 67+000 along Morogoro – Dodoma Trunk Road, T003	170,368,400.00	Road	Completed	100.0%	96.0%	79.0%	100.0%	78.0%	86.6%
		64	Contract No.: TNRA/KIL/BRIDGE/R294/2015-16/62 for Bridge Major Repairs on Same Kwa Mgonja – Bangalala- Makanya Road	380,986,600.00	Road	On-going	100.0%	100.0%	85.0%	On-going	88.0%	91.3%
		65	Contract No.: TNRA/KIL/UPGR/R291/2015-16/69 for Upgrading of Mwanga –Kikweni-Vuchama-Lomwe Rod To Double Surface Dressing	839,705,110.00	Road	On-going	100.0%	98.0%	85.0%	Just signed	Just signed	93.6%
			OVERALL PE PERFORMANCE	2,915,458,214.00			100.0%	98.4%	80.0%	100.0%	83.8%	89.7%
15	Tanroads Morogoro	66	Contract No.:TNR/2016-16/MOR/W/01 for Construction Of Additional Lane and Maintenance of Existing Bituminous Paved Approach Roads at Mikese Weighbridge	1,787,484,500.00	Road	Completed	100.0%	77.0%	68.0%	50.0%	94.0%	83.9%
		67	Contract No.: TNR/MOR/2014-2015/W/19 Periodic Maintenance Works along Morogoro – Gairo Trunk Road T003, (13km)	1,343,507,500.00	Road	Completed	100.0%	74.0%	58.0%	50.0%	93.0%	81.2%
		68	Contract No.: TNR/MOR/2014-15/W/Q/01 for Routine/Recurrent Maintenance on Tarakea Jct – Tarakea Nayemi Roads	170,368,400.00	Road	Completed	83.0%	79.0%	65.0%	50.0%	75.0%	72.5%
			OVERALL PE PERFORMANCE	3,301,360,400.00			94.3%	76.7%	63.7%	50.0%	87.3%	79.2%
16	Kigoma District Council	69	Contract No. LGA/043/2015/2016/W/6 for Construction of Box Culvert at Kalinzi - Matyazo, Masonry Drains at Pasua -Bitale and Mwandiga - Chankere Roads	19,756,740.00	Road	On-going	82.0%	95.0%	75.0%	On-going	75.0%	78.8%
		70	Contract No. LGA/043/2015/2016/W/1 for Construction of Wet Pit Latrine and Electrical Installation at Luiche Secondary School	49,277,500.00	Building	On-going	89.0%	86.0%	75.0%	On-going	76.0%	79.8%
		71	Contract No.: LGA/043/2014/2015/W/3 for Construction of Dormitories with Matrons	119,433,800.00	Building	On-going	82.0%	83.0%	50.0%	On-going	63.0%	66.6%

			Office, Dinning and 8 Latrines with Baths at Bitale Primary School									
		72	Contract No.: LGA/043/2014/2015/HQ/W/7 for Completion of Matendo Dispensary (OPD)	27,100,000.00	Building	On-going	82.0%	83.0%	18.0%	On-going	41.0%	49.7%
		73	Contract No.: LGA/043/2004/2005/HQ/C/01 for Consultancy Services for Detailed Engineering Design of Mwandiga - Chankele - Mwamgongo - Kagunga Road (65km) to Gravel Standard	124,750,000.00	Consultancy	Completed	83.0%	81.0%	73.0%	50.0%	90.0%	80.3%
			OVERALL PE PERFORMANCE	340,318,040.00			83.6%	85.6%	58.2%	50.0%	69.0%	71.0%
17	Kigoma Municipal Council	74	Contract No. LGA/042/2015/2016/08 for Construction of Railway Station Box Culvert in Kigoma/Ujiji Municipality	501,014,500.00	Road	Completed	79.0%	96.0%	81.0%	80.0%	96.0%	88.0%
		75	Contract No. LGA/042/2015/2016/W/05 LOT 2 for Periodic Maintenance along Mabatini Road	90,477,326.00	Road	On-going	82.0%	93.0%	75.0%	On-going	90.0%	85.2%
		76	Contract No.: LGA/042/2015/2016/W/05 LOT 1 for Periodic Maintenance along Gtz-Kilimahewa Road	149,986,000.00	Road	On-going	82.0%	90.0%	75.0%	On-going	73.0%	77.3%
		77	Contract No.: LGA/042/2015/2016/W/04 LOT 1 for Spot Improvement Works along BibiTiti Mohamed Road and Kibirizi-Sokoni Road	70,918,000.00	Road	On-going	82.0%	90.0%	75.0%	On-going	73.0%	77.3%
		78	Contract No.:LGA/042/2015/2016/W/04 LOT 2 for Spot Improvement Works along Bangwe-Mjimpya Road, Kakolwa-Mlimani Mess Road	68,156,800.00	Road	On-going	82.0%	93.0%	75.0%	On-going	70.0%	76.3%
			OVERALL PE PERFORMANCE	880,552,626.00			81.4%	92.4%	76.2%	80.0%	80.4%	80.8%
18	Tabora District Council	79	Contract No.LGA/119/2015/2016/W/25 for Geophysical Survey and Drilling of 4 Boreholes, Development of Productive Boreholes, and installation of 8 Hand Pumps	132,636,800.00	Water Supply	Completed	88.0%	82.0%	78.0%	83.0%	82.0%	82.5%
		80	Contract No. TDC/RWSSP/02/2014/2015 for Drilling Of ten Productive Boreholes	324,800,000.00	Water Supply	Completed	88.0%	85.0%	69.0%	83.0%	82.0%	81.0%
		81	Contract No.: LGA/119/2015/2016/W/07/04 for Routine Maintenance and Spot Improvement for Packages I to IV	153,880,156.00	Road	Completed	89.0%	75.0%	71.0%	100.0%	77.0%	80.3%
		82	Contract No.: LGA/119/2015/2016/W/05 for Routine, Periodic Maintenance and Spot Improvement works along Iyombo – Mwisole - Lutende and Mwisole – Miyenze - Nyahua District Road	106,910,950.00	Road	Completed	73.0%	68.0%	71.0%	100.0%	77.0%	76.4%
		83	Contract No.:LGA/119/2015/2016/W/12 for Construction, Completion and Provision of School facilities at Madaha Secondary School	43,433,450.00	Building	Completed	77.0%	76.0%	100.0%	50.0%	76.0%	78.4%
			OVERALL PE PERFORMANCE	761,661,356.00			83.0%	77.2%	77.8%	83.2%	78.8%	79.7%
19	Sikonge	84	Contract No.LGA/121/2015-2016/W/02/L/03		Road	Completed	53.0%	87.0%	42.0%	100.0%	27.0%	48.5%

	District Council		for Road Maintenance works along Kiloleni - Molemlimani – Mapambano; Tutuo - Mitowo - Mole (19km)	25,676,800.00								
		85	Contract No. LGA/121/2015-2016/W/02 for Construction, Completion and provision of school facilities at Pangale Secondary School	83,271,700.00	Building	Completed	77.0%	98.0%	75.0%	75.0%	53.0%	68.9%
		86	Contract No.: LGA/121/2015-2016/W/02/L/01 for Road Maintenance works for FY 2015/2016 Lot 1; upgrading of Pretoria road to bitumen standard	180,651,285.80	Road	Completed	93.0%	87.0%	76.0%	67.0%	68.0%	76.4%
		87	Contract No.: LGA/121/2015-2016/W/1 for Construction of piped water supply project at Kiyombo Village	267,477,900.00	Water Supply	Completed	77.0%	84.0%	82.0%	67.0%	82.0%	79.7%
		88	Contract No.: LGA/121/2015-2016/W/8 for Construction of Igumila Dam At Kitunda ward	741,962,863.00	Civil	Completed	97.0%	93.0%	78.0%	75.0%	94.0%	89.4%
			OVERALL PE PERFORMANCE	1,299,040,548.80			79.4%	89.8%	70.6%	76.8%	64.8%	72.6%
20	Tanzania Investment Bank	89	Contract No.: PA/074/2015/HQ/W/1 for Carrying fit-out works at TAN House Building	195,000,000.00	Building	Completed	83.0%	86.0%	38.0%	64.0%	100.0%	79.2%
		90	Contract No.: PA/074/2015/HQ/W/1 for Architectural drawing, Bill of Quantity, Consultancy Services and Execution of Fit-out Works TIB - Arusha	862,965,682.10	Consultancy	Completed	90.0%	86.0%	58.0%	64.0%	Not assessed	74.3%
		91	Contract No.: PA/074/2015/HQ/G/02 for Supply of Computer	38,250,000.00	Goods	Completed	100.0%	71.0%	91.0%	56.0%	92.0%	87.7%
		92	Contract No.: PA/074/2015/HQ/C/01 for Provision of Consultancy Services for Monitoring and evaluation of TIB Development Bank Ltd strategic plan	48,700,000.00	Consultancy	Completed	100.0%	81.0%	88.0%	83.0%	90.0%	90.0%
			OVERALL PE PERFORMANCE	1,144,915,682.10			93.3%	81.0%	68.8%	66.8%	94.0%	82.8%
21	Arusha City Council	93	Contract No.: LGA/003/2015 – 2016/W/44 for Routine Maintenance along Central Tarmac Roads, Rehabilitatio of Mahakama (Kaloleni) St. James and Serengeti Road to Bitumen	926,750,000.00	Road	On-going	75.0%	77.0%	72.0%	On-going	93.0%	82.6%
		94	Contract No.: LGA/003/2015 – 2016/W/48 for Construction of Box Culvert at Kijenge River along Olkereyan, Engutoto road, Periodic Maintenance along Seminary Engutoto and Arusha Modern Road	230,037,850.00	Road	On-going	75.0%	82.0%	71.0%	On-going	90.0%	81.6%
		95	Contract No.: LGA/003/2015 – 2016/W/45 for periodic maintenance and construction of drainage system along Kijenge Mwanama PPF Road	124,840,000.00	Road	Completed	75.0%	70.0%	71.0%	On-going	92.0%	81.1%
		96	Contract No.:LGA/003/2015/2016/ACC/W/08 LOT 03 for proposed construction and provision of school building (Construction four classrooms) at Olaisitin Secondary School	152,043,920.00	Building	Completed	96.0%	86.0%	75.0%	63.0%	87.0%	83.9%
		97	Contract No.: LGA/003/2015/2016/ACC/W/63 for proposed refurbishment of four classrooms	189,858,411.00	Building	Completed	96.0%	83.0%	76.0%	70.0%	75.0%	79.7%

			and construction of two classrooms at Suye Secondary School									
			OVERALL PE PERFORMANCE	1,623,530,181.00			83.4%	79.6%	73.0%	66.5%	87.4%	81.8%
22	Monduli District Council	98	Contract No.: LGA/004/2015/2016/RF/W/02 for spto improvement works along bararani - Majengoni roads and Dfodoma Jct - Lesimingori road	111,788,750.00	Road	On-going	93.0%	87.0%	76.0%	On-going	75.0%	80.6%
		99	Contract No.: LGA/004/2015/2016/RF/W/01 for construction of Box culvert at Selela - Mbaash Road and spot improvement works along Selela - Mbaash Road	104,766,500.00	Road	On-going	93.0%	87.0%	75.0%	On-going	75.0%	80.3%
		100	Contract No.: LGA/004/2014-2015/W/RF/02/07 for periodic maintenance along Monduli Town Roads	73,831,374.00	Road	On-going	93.0%	88.0%	75.0%	On-going	78.0%	81.8%
		101	Contract No.:LGA/004/2014-2015/W/RF/02/08 for periodic maintenance works along Lolksalemoti roads	88,554,000.00	Road	On-going	93.0%	88.0%	76.0%	On-going	75.0%	80.7%
		102	Contract No.: LGA/004/2015/2016/SEDEP II/MK/W/04 for construction and provision of School Building facilities at Oltinga Secondary School	220,267,300.00	Building	On-going	96.0%	86.0%	82.0%	On-going	93.0%	90.4%
			OVERALL PE PERFORMANCE	599,207,924.00			93.6%	87.2%	76.8%	#DIV/0!	79.2%	82.8%
23	Tanga City Council	103	Contract No.: TCC/128/2015/2016/W/01 - LOT11 for Bridge and Culvert maintenance works in Tanga City	95,015,960.00	Road	Completed	77.0%	80.0%	76.0%	71.0%	82.0%	78.5%
		104	Contract No.: TCC/128/2015/2016/W/01 - LOT 10 for periodic maintenance of Chumbageni - Ikulu and Street No.4 roads in Tanga City.	934,326,000.00	Road	On-going	82.0%	80.0%	76.0%	On-going	90.0%	84.0%
		105	Contract No.: TCC/128/2015/2016/W/01 LOT 9 for periodic maintenance of Kange - Kasera roads Phase II in Tanga City	166,744,000.00	Road	Completed	79.0%	80.0%	82.0%	71.0%	77.0%	78.1%
		106	Contract No.: TCC/128/2015/2016/Q/13 fo9r construction of Bank Building at Head office in Tanga City	140,640,666.00	Building	On-going	77.0%	86.0%	65.0%	On-going	94.0%	82.9%
		107	Contract No.: TCC/128/2015/2016/Q/9 for construction of New Market Hall at Mgandini Market in Tanga City	168,358,152.00	Building	On-going	77.0%	86.0%	55.0%	On-going	84.0%	76.2%
			OVERALL PE PERFORMANCE	1,505,084,778.00			78.4%	82.4%	70.8%	71.0%	85.4%	79.9%
24	Watumishi Housing Company	108	Contract No.: PA/126/2014-15/HQ/W/04 - package 1 for Proposed Construction of Residential Houses to be Built at Gezaulole, Kigamboni Area in Temeke Municipality Dar es salaam Region	8,794,688,218.08	Building	On-going	88.5%	80.0%	82.5%	On-going	95.2%	89.2%
		109	Contract No.: PA/126/2014-15/HQ/W/04 - package 4 for Proposed Construction of Residential Houses to be Built at Gezaulole, Kigamboni Area in Temeke Municipality Dar es salaam Region	10,430,310,799.00	Building	On-going	88.5%	80.0%	83.3%	On-going	95.2%	89.4%

		110	Contract No.: PA/126/2014-15/HQ/W/07 - package 5 for Proposed Construction of Residential Apartments to be built at Magomeni Area in Kinondoni Municipality Dar es salaam Region	11,851,159,797.42	Building	On-going	88.5%	80.0%	83.3%	On-going	95.2%	89.4%	
		111	Contract No.: PA/126/2014-15/HQ/W/06 for Construction of Affordable houses for public servants at Kibaha Township - Coast Region	2,999,667,822.50	Building	On-going	88.5%	80.0%	Vetting in progress	Vetting in progress	Vetting in progress	85.6%	
		112	Contract No.: PA/126/2014-15/HQ/W/05 Package 2 for Construction of Affordable houses for public servants at Ndenjengwa in Dodoma Region	2,122,260,857.00	Building	On-going	88.5%	71.4%	Contract under negotiation	Contract under negotiation	Contract under negotiation	82.8%	
		113	Contract No.: PA/126/2014-15/HQ/G/QTN.03 - package 1 for Supply of Building Materials (cement) for Gezaulole and Mabwepande projects	81,000,000.00	Goods	Completed	100.0%	84.8%	93.3%	92.9%	100.0%	96.4%	
			OVERALL PE PERFORMANCE	36,279,087,494.00			90.4%	79.4%	85.6%	92.9%	96.4%	88.8%	
25	Rural Energy Authority	114	Contract No.: AE/008/2015-16/HQ/W/61 for Proposed partitioning of REA office at Mawasiliano Tower	31,327,000.00	Building	Completed	50.0%	93.0%	83.0%	67.0%	85.0%	76.6%	
		115	Contract No.: AE/008/2013-14/HQ/G/15 lot 19 for Additional works and extension of time for Supply and installation of distribution of distribution substations (11/33kv) medium, LV lines , transformers and connections of customers in unelectrified rural areas of Handeni, Korogwe and Lushoto in Tanga Region.	4,108,995,947.15	Goods	Completed	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
		116	Contract No.: AE/008/2015-16/HQ/C/73 for Provision of Consultancy Services for design and supervision for renovation of REA building at Upanga sea view	25,000,000.00	Consultancy	On-going	100.0%	92.0%	100.0%	On-going	100.0%	99.1%	
		117	Contract No.: AE/008/2014-15/HQ/C/69 for Provision of consultancy services for staff recruitment	43,400,000.00	Consultancy	Completed	82.0%	85.0%	100.0%	100.0%	100.0%	94.9%	
		118	Contract No.: AE/008/2014-15/HQ/G/60 Lot 1 for Design and supply T-shirt, cap and standing banners for facilitation of Nanenane exhibition for the year 2015	15,989,000.00	Consultancy	Completed	100.0%	98.0%	100.0%	100.0%	100.0%	88.0%	95.0%
					OVERALL PE PERFORMANCE	4,224,711,947.15			86.4%	93.6%	96.6%	91.8%	94.6%
26	PSPF	119	Contract no. PA/005/2014-2015/C /08 for Provision of Consultancy Services for valuation of the Fund's Investment Properties		Consultancy	Completed	91%	73%	88%	80%	100%	91%	
		120	Contract no. PA/005/2014-2015/W/10 for Proposed Construction of Additional Residential Apartments Works for TISS	1,396,197,664.80	Building	On-going	47%	80%	66%	On-going	90%	74.0%	
		121	Co. No. PA/005/2014-15/W/11 for Supply and Installation of Materials for Permanent Power Supply at PSPF Commercial Building	1,020,180,665.08	Supply and Installation	Completed	85%	86%	60%	60%	94%	88%	

		122	Contract no. PA/005/2015-2016 /G/13 for Supplying, Installation and Commissioning of Enterprise Performance Management System and Human Resource Management and Payroll System	498,299,860.00	Supply and Installation	Completed	83%	76%	89%	63%	85%	82%
		123	Contract no. PA/005/2014-2015/HQ/W/18 for Additional Works on PSPF Buildings located in Arusha Region- Lot 1	151,909,530.20	Building	Completed	75%	81%	73%	68%	92%	87%
			OVERALL PE PERFORMANCE	3,066,587,720.08			76.2%	79.2%	75.2%	67.8%	92.2%	84.4%
27	Babati Town Council	124	Contract No.: BTC/RFP/ULGSP/2012-13/C/01 for Consultancy Services for Detailed Engineering Design, ESIA and Tender Documents of selected Babati Town Roads (10.2km) to Bitumen Standard	147,850,000.00	Consultancy	Completed	94.0%	88.0%	91.0%	100.0%	100.0%	95.8%
		125	Contract No.: LGA/ULGSP/058/2014/15/C/01 for Provision of Engineering Consultancy Services for Supervision of Construction of Babati Town Roads to Bitumen Standard (ULGSP Road Project 1.5 km) and Reviewing of Drawings and Tender Documents	429,880,500.00	Consultancy	Completed	93.0%	91.0%	91.0%	90.0%	90.0%	90.9%
		126	Contract No.: LGA/ULGSP/058/2014-15/W/01 for Upgrading of Babati Town Roads to Bitumen Standard Sokoine and Gorowa (1.5km)	3,075,235,570.00	Road	Completed	100.0%	85.0%	82.0%	88.0%	96.0%	92.1%
		127	Contract No.: LGA/058/2015-2016/W/01 for Periodic Maintenance Works	157,736,500.00	Road	On-going	89.0%	92.0%	82.0%	On-going	75.0%	81.6%
		128	Contract No.: LGA/058/2015-2016/W/20 for Construction and Provision of School Building Facilities at Nangara Secondary School	86,828,800.00	Building	On-going	79.0%	92.0%	81.0%	On-going	83.0%	82.7%
		129	Contract No.: LGA/058/2015-2016/G/01 for supply of point of Sales Machines	26,550,000.00	Goods	Completed	90.0%	96.0%	82.0%	94.0%	96.0%	91.8%
					OVERALL PE PERFORMANCE	3,924,081,370.00			90.8%	90.7%	84.8%	93.0%
28	Moshi Municipal Council	130	Tender No. LGA/045/2015-2016/W/21 for Upgrading of Moshi Urban Roads to Bitumen Standard - Viwanda Road, Liwali, Kenyata, Rau Darajani-Madukani, Avit, Rombo Cottage, Mandara Street & MbeyaStreet Package 3 (6.750)	6,636,330,725.00	Road	On-going	93.0%	93.0%	92.0%	On-going	93.0%	92.8%
		131	Contract No.: Tender No. LGA/045/2015-2016/W/36 for Spot Improvement of Municipal Roads	448,249,904.00	Road	On-going	86.0%	94.0%	95.0%	On-going	93.0%	92.0%
		132	Contract No.: Tender No. Tender No. LGA/045/2015-2016/W/37 for Periodic Maintenance of Municipal Roads	1,649,139,999.00	Road	On-going	89.0%	94.0%	95.0%	On-going	93.0%	92.7%
		133	Contract No.: Tender No. LGA/045/2015-2016/W/045 for completion, construction and provision of School Building Facilities at Kiborloni Secondary School	136,756,595.80	Building	Completed	89.0%	92.0%	90.0%	86.0%	89.0%	89.2%
		134	Contract No.: Tender No. LGA/045/2015-2016/W/22 for Renovation of Mayor Office,	136,756,595.80	Building	Completed	90.0%	92.0%	89.0%	86.0%	91.0%	90.0%

			Municipal Hall and Director's Office									
			Upgrading of Urban Roads in Municipal to Bitumen Standard package 1 -Sukari Road 88.5 90.0 94.4 100.0 90.1 90.433 Phase I (1.15km)	895,058,917.00	Road	Completed	88.5%	90.0%	94.4%	100.0%	89.3%	91.3%
			Contract No.: LGA/045/2015-2016/W/21 for Upgrading of Moshi Urban Roads to Bitumen Standard-Sukari Road Phase 2, Tembo Road, Manyema Street & Selous Street - Package 2	3,573,669,415.00	Road	Completed	86.0%	90.0%	94.0%	92.0%	93.0%	91.4%
		134	Contract No. LGA/045/2013-2014/MSH/WCD/01 for Consultancy Services for Provision of Construction Supervision of Urban Infrastructure Development in Moshi Municipality	1,974,128,000.00	Consultancy	Completed	89%	92.0%	92.3%	On-going	91.0%	90.9%
			OVERALL PE PERFORMANCE	15,450,090,151.60			88.8%	92.1%	92.7%	91.0%	91.5%	91.3%
29	Singida Municipal Council	134	Contract No.: LGA/115/SMC/2015/2016/W/10 for construction of open drainage at Minga in Singida Municipal Council	138,366,800.00	Road	Completed	100.0%	100.0%	91.0%	50.0%	100.0%	93.2%
		135	Contract No.: LGA/115/SMC/2015/2016/W/09 for periodic maintenance along Kisaki road in Singida Municipal Council	98,789,600.00	Road	Completed	85.0%	100.0%	75.0%	50.0%	100.0%	87.0%
		136	Contract No.: LGA/115/SMC/2015/2016/W/06 for preparation of temporary bus stand at Salmin Secondary School	35,300,000.00	Civil	Completed	82.0%	95.0%	72.0%	100.0%	100.0%	90.3%
		137	Contract No.: LGA/115/SMC/2015/2016/W/02 for Upgrading of Municipal roads (1.8km) to bitumen standard, construction of Misuna bus terminal and Majengo Minibus stand in Singida Municipality	6,168,949,244.67	Road	On-going	100.0%	100.0%	100.0%	On-going	80.0%	91.1%
		138	Contract No.: LGA/115/SMC/2015/2016/C/01 for Provision of consultancy services for supervision of upgrading municipality roads (1.8km) to bitumen standard, construction of one bus terminal and one minibus stand	382,400,000.00	Consultancy	On-going	100.0%	93.0%	100.0%	On-going	100.0%	99.2%
		139	Contract No.: LGA/115/SMC/2013/2014/C/02 for conducting valuation for properties in 9 wards for rating purposes and establishing computerized property taxation system	416,379,789.00	Consultancy	Completed	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
		140	Contract No.: LGA/115/SMC/2013/2014/C/01 for Consultancy services for feasibility study, environmental and social impact Assessment, Preparation of preliminary and Detailed Engineering design, Tender documents preparation for Upgrading of 15.32 km road to Bitumen standard, one (1) Bus terminal and two Minibus stands	190,000,000.00	Consultancy	Completed	100.0%	93.0%	100.0%	100.0%	100.0%	99.3%
		141	Contract No.: LGA/115/SMC/2014/2015/G/02 for Procurement of Back Hole loader (Excavator)	110,205,000.00	Goods	Completed	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
		142	Contract No.: LGA/115/SMC/2014/2015/G/01 for Procurement of two tipping trucks (solid	149,594,974.58	Goods	Completed	100.0%	96.0%	93.0%	78.0%	94.0%	93.6%

			waste collection trucks)									
		143	Contract No.: LGA/115/SMC/2013/2014/C/03 for Provision of consultancy services for the preparation of general planning scheme for Singida Municipality	594,000,000.00	Consultancy	On-going	100.0%	93.0%	100.0%	On-going	100.0%	99.2%
			OVERALL PE PERFORMANCE	8,283,985,408.25			96.7%	97.0%	93.1%	82.6%	97.4%	95.3%
30	Medical Stores Department	144	Contract no. IE-009/2012-13/HQ/G/30/08 for supply of pharmaceuticals - GENTAMYCIN 2ml INJ -40GM/ML	140,495,544.00	Goods	Completed	100.0%	98.0%	71.0%	88.0%	100.0%	92.8%
		145	IE-009/2012/2013/HQ/G/RES/183/11/01 for PHARMACEUTICALS-ERYTHROMYCIN TABS 250 MG, 1000 UNITS	484,654,612.00	Goods	Completed	100.0%	96.0%	66.0%	92.0%	100.0%	92.0%
		146	IE-009/2012/13/HQ/G/30/09 for SUPPLY OF PHARMACEUTICALS-CHLORAMPHENICOL CAPSULES 250 MG CAPS	1,120,007,421.64	Goods	Completed	100.0%	96.0%	63.0%	100.0%	96.0%	90.6%
		147	IE-009/2012-13/HQ/G/30/08 SUPPLY OF PHARMACEUTICALS - SUPPLY OF RABIES VACCINE	163,443,909.20	Goods	Completed	100.0%	96.0%	75.0%	100.0%	100.0%	94.6%
				1,908,601,486.84			100.0%	96.5%	68.8%	95.0%	99.0%	92.5%
31	TPDC	148	Contract no. PA/031/2015-16/G/21 Supply of office furniture 1(Living Room Ltd)	84,199,990.00	Goods	Completed	85.0%	89.0%	75.0%	94.0%	82.0%	83.1%
		149	Contract no. PA/031/2015-16/G/21 for Supply of office furniture 2 (Jaffery Ind. Saini Ltd)	83,981,407.12	Goods	Completed	85.0%	89.0%	71.0%	84.0%	81.0%	80.9%
		150	Contract no. PA/031/2015-16/G/10A Lot 2 for Supply and installation of ICT equipment	145,212,145.20	Goods	Completed	91.0%	83.0%	96.0%	100.0%	98.0%	94.9%
		151	Contract no. PA/031/2014-15/NC4.2 for Upgrading software for geological modeling and introduction of engineering model infrastructure.	1,328,142,613.00	Goods	Completed	86.0%	53.0%	91.0%	100.0%	93.0%	87.9%
				1,641,536,155.32			86.8%	78.5%	83.3%	94.5%	88.5%	86.7%
				234,791,278,020.35			81.0%	80.1%	67.3%	67.6%	81.0%	77.1%

Annex 5-7(A): Major weaknesses under planning, designing and tender documentation

Procuring entity	Audit finding
Ministry of Water and Irrigation	<ul style="list-style-type: none"> ▪ There was no evidence to attest that cost estimates were prepared in the Contract No. ME-011/2014-2015/10 contrary to Regulation 274 & 279 of GN No. 446 of 2013; ▪ The Supervising Consultant in all audited projects were engaged in more than 57 days after the Contractor had commenced works; ▪ Inadequate and incomplete/ incorrect designs were prepared, hence the contractor failed to start the works 5 months after start date; ▪ UDs initiation of procurement, approval to proceed with procurement, confirmation of funds availability, engineer's estimates, and feasibility study report were not availed for review; ▪ Application for building permit in the contract No. ME/011/2013/2014 for construction of Ministry of Water Office Building was launched after the contract have been signed; ▪ There is no evidence that Contract Manager in the contract No. ME-011/2015-16/G/CONTRACT/03 had not been appointed;
Kigoma District Council	<ul style="list-style-type: none"> ▪ In the contract No: LGA/043/2015/2016/W/6 for Construction of Box Culvert at Kalinzi - Matyazo, Masonry Drains at Pasua -Bitale and Mwandiga - Chankere Roads, there was no any evidence to substantiate that the designs were prepared and Concrete class/grade was not specified in the contract; ▪ In the contract No:- LGA/043/2014/2015/W/3 for Construction of Dormitories with Matrons Office, Dinning and 8 Latrines with Baths at Bitale Primary School and tender no. LGA/043/2015/2016/W/1 for Construction of Wet Pit Latrine and Electrical Installation at Luiche Secondary School and LGA/043/2014/2015/HQ/W/7 for Completion of Matendo Dispensary (OPD), there was no evidence to substantiate that designs were prepared for its buildings. Kigoma DC was only provided with the specs, drawings and BoQs from the Ministry of Education
Sikonge District Council	<ul style="list-style-type: none"> ▪ Analysis of feasibility was not based on appropriate road maintenance software (such as HDM 4, DROMAS or RMMS); ▪ Non availability of Engineer's Cost Estimate document. ▪ Architectural designs were provided but no structural designs. ▪ BOQ was provided but no fully detailed structural/pavement/strip map designs.
Iramba District Council	<ul style="list-style-type: none"> ▪ For audited projects the council did not prepare the Road Inventory and Condition Survey report for FY 2015/2016 ; ▪ The BOQ provided for a sign board shown which cost 150,000/= but during audit no drawings shown for sign board;
Tanga City Council	<ul style="list-style-type: none"> • PE didn't carry out analysis of feasibility based on road maintenance and use software such as DROMAS. • No technical specifications in the tender document, likewise the BoQ Misses the column for specifications reference • PE didn't maintain design calculations. • Tender and contract documents have neither specifications nor drawings. • PE/City Engineer didn't prepare Updated roads condition survey and inventory.
Arusha City Council	<ul style="list-style-type: none"> • PE didn't carry out analysis of feasibility based on road maintenance and use software such as DROMAS. • No technical specifications in the tender document, likewise the BoQ Misses the column for specifications reference • PE didn't maintain design calculations. • Tender and contract documents have neither specifications nor drawings. • PE/City Engineer didn't prepare Updated roads condition survey and inventory.
Monduli District Council	<ul style="list-style-type: none"> • PE didn't carry out analysis of feasibility based on road maintenance and use software such as DROMAS.
MOI	<ul style="list-style-type: none"> • MOI commenced the construction of Phase III hospital block on inadequate designed scheme. • MOI departed from the original modality of establishing the Consultancy fees in making adjustment for the increased scope of services from time based basis to percentage fee basis therefore increasing the fee tremendously and to that effect MOI will pay over TZS 2.0 Billion from TZS 642,412,537.17. Secondly, no justification for changes on the mode of establishing the consultancy fee was provided by MOI
Singida Municipal Council	<ul style="list-style-type: none"> ▪ Updated road condition survey and inventory was not prepared by Municipal engineer • No evidence to attest that road maintenance software were used during the design; • Contract No. LGA/115/SMC/2015/2016/W/06 was implemented but was not in the approved budget as well as in the APP
Rural Energy Agency	<ul style="list-style-type: none"> • Contract No.AE/008/2015-16/HQ/W/61 for the Proposed partitioning of REA office at Mwasiliano Tower was not in the approved budget and APP, BOQs and technical

	<p>specifications were not prepared;</p> <ul style="list-style-type: none"> Contract No. AE/008/2014-15/HQ/C/69 for Provision of consultancy services for staff recruitment was not in the approved budget and no cost estimates were prepared;
TANROADS Morogoro	<ul style="list-style-type: none"> In contractNo:TNR/MOR/2015-16/W/Q/0 the proposed form of contract was the contract for minor works while the magnitude of the works was for small works. The proposed contract was not appropriate for the magnitude of the contract. contrary to Reg. 161(2)(g) and 184(1)(e) of GN No. 446 of 2013
LAPF PENSION FUND	<ul style="list-style-type: none"> Feasibility studies of projects for some projects were not conducted before implementation; No evidence that designs was carried out; BOQs, drawings and technical specifications were not consistency, hence caused constructed facilities to differ with drawings and specifications.
Dodoma Municipal Council	<ul style="list-style-type: none"> Road maintenance software were used by the PE for prioritization of project Updated roads condition survey and inventory was not prepared by Municipal engineer; Road maintenance software were used by the PE for prioritization of project; No evidence to attest that Drawings were prepared by Municipal engineer;
Misungwi District Council	<ul style="list-style-type: none"> District Engineer did not prepare the Road Inventory and Condition Survey report for FY 2015/2016 ; Council has not used DROMAS software during the FY 2015/2016; BOQs, drawings and technical specifications were not consistency, hence caused constructed facilities to differ with drawings and specifications. Specification was not attached in tender documents Tenders No. LGA/093/2015/2016/W/RF/01 PACK II and LGA/093/2015/2016/W/RF/01 PACK III the tender were not included in the procurement plan.
Tanzania Institute of Accountancy	<ul style="list-style-type: none"> Feasibility study was not conducted for the project under ContractNo:PA/094/2013/2014/W/12 on construction of academic block at Dar Es Salaam campus; The drawings had discrepancies between the architectural drawings and structural drawings. Also there was no design reports .This was contrary to the requirements of regulation 239(8); No geotechnical survey was done despite that the building was a multi-storey building with eight storey in ContractNo:PA/094/2013/2014/W/1; In ContractNo:PA/094/2013/2014/W/1, BOQ was not prepared on the bases of detailed drawings. It had omissions of significant items such as disabled ramp. The omission lead claim for Variation 2 for the construction of the disabled ramp estimated to cost TZS 148,962,500;
Ilemela Municipal Council	<ul style="list-style-type: none"> Adequacy of the design is questionable on Contract No. LGA/ 159/2015/2016/W/13 ; Analysis of feasibility was not based on appropriate road maintenance software such as HDM 4, DROMAS, RMMS or BMM; Incomplete specifications was observed; they contain paved road sections while there was none in the project also on stone pitching lack specification, stone masonry and concrete which contributes about 50% of the works Incomplete BoQ was: It has no preliminary items which would have included making allowances for site establishment and safety issues and also did not make reference to specification clauses.
Mwanza City Council	<ul style="list-style-type: none"> Analysis of feasibility was not based on appropriate road maintenance software such as HDM 4, DROMAS, RMMS or BMM. Incomplete BoQ as it does not make reference to specification clauses.
DSM CITY COUNCIL	<p>For audited project it observed that, Approval to proceed with procurement was not granted by the AO;</p>
BABATI TOWN COUNCIL	<ul style="list-style-type: none"> With the exception of the projects implemented under ULGSP, there was no any evidence to substantiate that hydraulic and pavement designs were undertaken; There was no any evidence to substantiate that the Ministry of Education prepared and submitted to Babati TC the spatial designs for its buildings built in various schools. The PEs are only provided with the specs, drawings and BoQs.
MOSHI TC	<ul style="list-style-type: none"> With the exception of the projects implemented under ULGSP, there was no any evidence to substantiate that hydraulic and pavement designs were undertaken; There was no any evidence to substantiate that the Ministry of Education prepared and submitted to Moshi TC the spatial designs for its buildings built in various schools. The PEs are only provided with the specs, drawings and BoQs.

Annex 5-7(B): Major weaknesses under procurement processing

Procuring entity	Audit finding
Ministry of Water and Irrigation	<ul style="list-style-type: none"> ▪ Signing of contract No. ME-011/2014-2015/10 for Provision of Consultancy Services for Supervision of Construction of the Office Building for Ministry of Water (Maji House) was delayed for about 7 months after pre-contract negotiations held on 31st October 2014; ▪ Procurement records from initiation through advertising, evaluation and approvals, records on prequalification process, approval of negotiation plan were not availed for review; ▪ Unsuccessful bidders were not notified contrary to Reg. 235(1) of GN No. 446 of 2013 ▪ Notice of intention to award the contract was not issued contrary to Sec. 60(3) of PPA 2011 and Reg. 231(2) of GN. No. 446 of 2013; ▪ The Contract No. ME/011/2013/2014 for Construction of Ministry of Water Office Building (Maji House) was entered beyond bid validity period contrary to section 71 of PPA 2011; ▪ The percentage of Liquidated damages specified in some of the contracts was against the percentage provided by Reg. 112(2)(b) of GN No. 446 of 2013 which gives a range between 0.10% and 0.15% of contract price; ▪ In the Contract No. ME-011/2014-2015/W/05 the evaluation was not carried out in compliance with requirements of the tender documents because it recommended awards at contract sum of TZS 3,230,637,602.12 to a contractor in Class 2 whose class limit is for works which do not exceed TZS 3,000,000,000.
Kigoma District Council	<ul style="list-style-type: none"> ▪ The results of tender awards were not published in the Journal and Tenders Portal contrary to Reg. 236 of GN. No. 446 of 2013; ▪ In the tender no. LGA/043/2014/2015/W/3 for Construction of Dormitories with Matrons Office, Dining and 8 Latrines with Baths at Bitale Primary School, the procurement did not observe the appropriate procurement method as prescribed in Seventh schedule of GN No. 446 of 2013. It was procured using National Competitive Tendering instead of Competitive Quotations; ▪ In the tender no. LGA/043/2004/2005/HQ/C/01 for consultancy Services, the tender was awarded 225 days from the opening date and that was after expiry of 120 days bid validity period contrary to Reg. 62, 192 and 232(2) of GN. No. 446 of 2013
Sikonge District Council	<ul style="list-style-type: none"> • The basis for tender evaluation and selection of the lowest evaluated tender was not clearly specified in the instructions to tenderers or in the specifications to the works as required under Section 72 of PPA, 2011 and Reg. 202 (3,4 &5), 203 and 204 of GN. No. 446 of 2013; • Bidders who participated in the tender were not issued with the intention of award of contract as provided under Reg. 231 GN 446 of 2013. • Copies of the award letters were not sent to the Chief Executive Officer of the Authority, the Controller and Auditor General, the Attorney General and the Internal Auditor General contrary to Reg. 232 of the PPR 2013;
Kigoma Ujiji Municipal Council	<ul style="list-style-type: none"> • Negotiation plan for tender No. LGA/042/2015/2016/08 for Construction of Railway Station Box Culvert was not approved by the TB as required by Reg. 227 of GN. 446; • Contract variation of TZS 18,000,000 for provision of guard rail for Railway Station Box Culvert was not approved by the TB contrary to Section 33(1)(b), of PPA 2011 & Reg. 110(3) GN. 446
Tanzania Communication Regulatory Authority	Negotiations of tender for Designing, Development, Installation and Management of Telecommunication Traffic Monitoring System under Public – Private Partnership (PPP) – changed the contract duration from 3 to 5 years and reasons for the change were not contained in the negotiation records.
Iramba District Council	<ul style="list-style-type: none"> ▪ Letters sent to unsuccessful bidders lack some important information like reasons to be unsuccessful and delivery period; ▪ Draft contract documents which were sent to the AG/Legal Officer for vetting did not incorporate provided comments.
Medical Stores Department	<ul style="list-style-type: none"> • In complete contract documents which lack necessary sections and relevant documents such as award letter, bid submission form, GCC, SCC, schedule of requirements, and agreement forms;
Rural Energy Agency	<ul style="list-style-type: none"> • In tender No. AE/008/2015-16/HQ/W/61, the contract sum of the signed contract did not include the arithmetical error correction of + T.Shs. 1,828,700.00 as per recommendation of EC report, hence the contractor was underpaid by T.Shs. 1,828,700.00; ▪ A detailed report on Tender No. AE/008/2015-16/HQ/C/55 for Provision of Individual consultancy services for facilitation of REA Radio programmes under SS was not submitted to the Authority contrary to regulation 87(3)a of GN. No. 446 of 2013; ▪ The negotiation on Provision of consultancy services for staff recruitment was conducted before the appointment of the members of negotiation team.

TANROADS Morogoro	<ul style="list-style-type: none"> ▪ Special conditions in tender document were not properly filled; • There was no evidence to attest that the AO appointed the evaluation committee contrary to the requirements of section 40(2) of PPA 2011 and regulation 202 (1) & (2) GN No. 446 of 2013; • AO did not appoint the negotiation team contrary to the requirements of regulations 226(1) of GN No. 446 of 2013; • Negotiations for ContractNo:TNR/MOR/2015-16/W/01 was conducted without approved plans contrary to Regulation227(1) of GN. No. 446 of 2013; • Minutes of negotiation were not approved by the TB contrary to regulation 228(2) of GN No. 446 of 2013; • Unsuccessful bidders were not notified contrary to section 60(14) of PPA 2011; • In tender No:TNR/MOR/2015-16/W/Q/07, an evaluation committee recommended for retendering without considering an option for negotiation on the contract price since the method adopted was single source procurement; • All evaluation reports was signed by the Chairman and secretary of the evaluation committee and missing other members; • Contract award was not submitted to PPRA for publication
Dodoma Municipal Council	<ul style="list-style-type: none"> • Updated roads condition survey and inventory was not prepared by Municipal engineer. • Road maintenance software were used by the PE for prioritization of project
Misungwi District Council	<ul style="list-style-type: none"> ▪ The personal Covenant forms were referring to the repealed law against corruption. Referring to PCB Act 1971, while currently we have PCCB Act 2008; ▪ Letters sent to unsuccessful bidders lack some important information like cool period, reasons to be unsuccessful and delivery period; ▪ Contract documents missed specifications. ▪ Negotiation was not conducted for all tenders reviewed.
TANROADS Kilimanjaro	<ul style="list-style-type: none"> • Negotiations were conducted without approved plans for all tenders contrary to the requirements of regulation 227(1) of GN. No. 446 of 2013; • The PE use 3 out of 17 procedural forms contrary to the requirements of section 106 of PPA 2011; • The AO did not appoint the Chairman of the negotiation teams contrary to Regulation 226(1) and 336(4) of GN No. 446 of 2013; • There was delayed in notification of the evaluation results. TB approved the award tenderNo:TNRA/KIL/MTCE/TO15/2015-16/15 on 8/01/2016. AO was notified five days later on 13/01/2016 instead of three days. • AO issued the notice of intention to award 26/01/2016 which was 13 days after being notified of the TB award decision contrary to section 60 (1, 2, and 3) of PPA 2011 and Regulation 231(2) of GN No. 446 of 2013
Tanzania Institute of Accountancy	<ul style="list-style-type: none"> • The project cost was higher than TZS 5,000,000,000.00 the maximum for NCB as required by section 64 of PPA 2011 and regulation 151(c) and the Seventh Schedule of GN No. 446 of 2013; • The unconditional discount of TZS 300,000,000.00 offered by M/S Chongqing International Construction Corporation Limited was not read out during tender opening; however it was used in the determination of the lowest evaluated price contrary to regulation 197 of GN 446 of 2013; • The award was not published in the Journal and tender portal as contrary to regulation 236 of GN No. 2013; • The tender evaluation report lacked the necessary attachments such as the tender opening records contrary to evaluation guidelines for works issued under section 106 of PPA 2011 and PPRA Guidelines • The contract document had significant changes that were not approved by the TB contrary to the requirement of section 33(c) of PPA 2011 and regulation 55(2) of GN No. 446 of 2013; • No opening minutes for Tender No:PA/094/2012/2013/W/03; • In Tender No:PA/094/2012/2013/W/03, negotiated was conducted after award recommendation had been approved by the TB and accepted by AO, contract amount increases form TZS 544,811,740.67 to TZS 577,903,953.34 as a result of an increase of TZS 33,092,212.67 contrary to regulation 95(2)(c) of GN No. 97 of 2005; • The form of contract used was different from that the one included in the tender document. Also the special conditions of Contract were changed from those included the bidding document without the approval of the tender board such as changing the advance payment guarantee from Acceptable Bank Guarantee to Acceptable Payment Guarantee.;
Ilemela Municipal Council	<ul style="list-style-type: none"> ▪ On Contract No. LGA/ 159/2015/2016/W/13; It was not clear how the three bidders were invited to submit quotation. Furthermore, the IFQ letters were not filled the invitee names and the letter was not signed by the AO; ▪ Evaluation was not done as per the evaluation criteria contained in the tender dossier since the EC did not inform the winning bidder of errors detected in their tender.

	<ul style="list-style-type: none"> ▪ Tender evaluation report was not comprehensive lacking copies of bid advert, copy of minutes of opening, copy of attachment for clarification; and copies of documents reviewed in post qualifications though appendices for these were mention in the table of contents; ▪ Bid data sheet and special conditions in tender document were not properly filled; ▪ Formation of contract was flawed as shown in the form of contract filled contract number as LGA/159/2015/2016/W/16 while the LoA is filled LGA/159/2015/2016/W/13 the same as the quotation submission form and quotation document; The form of contract is not dated - though it was actually signed in July 2016; Power of attorney was not attached though was mentioned in the contract ; ▪ In contract No. LGA/159/2013/2014/W/2B, letter of acceptance was issued to bidder before negotiations and neither negotiation team nor negotiation plan was approved by AO and TB respectively. ▪ The contractor for contract No. LGA/159/2013/2014/W/2B had no capacity in relation to project size and complexity to work for a Class IV
Mwanza City Council	<ul style="list-style-type: none"> ▪ Tender data sheet and special conditions of contract were not properly filled; ▪ Tender evaluation report was not comprehensive lacking necessary attachments such as; copy of filled covenant forms; had incomplete minutes of tender opening and copies of the letters of appointment of evaluation committee members. ▪ Draft Contract for Contract No. LGA/089/2015/2016/W/06 lot 02 and lot 08 were vetted by the Attorney General however the comments submitted by the AG was not incorporated into the contract;

Annex 5-7(C): Major weaknesses under works supervision and contract management

Procuring entity	Audit finding
Ministry of Water and Irrigation	<ul style="list-style-type: none"> ▪ The Consultant did not take and maintain insurance covers against risks contrary to requirements of the contract; ▪ Performance Security and Insurance covers stated in contract were not provided; ▪ Payments to the Consultant were delayed contrary to requirements of the contract which requires the Employer to pay within 60 days of each received invoice; ▪ The Consultant confirmed to provide a Clerk of Works but site verification confirmed that Clerk of Works was not provided for daily monitoring of the project; ▪ Progress reports, site instructions issued and minutes of site meetings were not availed for review; ▪ There was no evidence that insurance cover was provided by the Consultant as required by the contract; ▪ Most safety and health aspects were being implemented but there was no evidence whether dust controls, HIV/AIDS awareness campaigns and Environmental and Social Impact Assurance were being implemented; ▪ Delay in commencement of works after site possession; ▪ Decisions on issues which required prior Employer's approvals were delayed; ▪ Progress of work in the Contract No. ME-011/2015-2016/W/04 was slow due to inadequacy in drawings and BOQs which led to instructing the contractor to submit a quotation using rates in the BOQ for items which were included in the original documents and new rates on new items; ▪ In the Contract No. ME-011/2015-16/G/CONTRACT/03 for Supply of Laboratory Equipment; Lot 5: Supply of High Precision Liquid Chromatography there was delay of delivery of goods, however, contract duration was not extended.
Kigoma District council	<ul style="list-style-type: none"> ▪ Payments to contractors were delayed contrary to Reg. 44 (1) and 243(2, 3, 4, 5, 6&7) of GN No. 446 of 2013; ▪ Quality Assurance Plan was not prepared for all audited projects; ▪ There was no evidence to substantiate that health and Safety plan as well as EMP were prepared and adhered to contrary to Reg. 241(3) of G.G No. 446 of 2013; ▪ There was no evidence to substantiate that site meetings were held and minutes prepared; ▪ The project experienced excessive payments delays contrary to the requirements set forth under Reg. 242(1) and 243(2, 3, 4, 5, 6&7) of GN No. 446 of 2013; ▪ Performance security was neither demanded nor provided as required in clause 55.1 of SCC.
Sikonge District Council	<ul style="list-style-type: none"> ▪ No Contractor's Schedule of Work; ▪ No Quality Assurance programme prepared. Furthermore, due to lack QAP, the AT could not ascertain health and safety and ESIA were considered; ▪ Performance security was neither demanded nor provided as required in clause 55.1 of special condition of contract; ▪ With the volume of concrete involved, and the quantity of block work in the contract no. LGA/121/2015-2016/W/02 for construction, completion and provision of school facilities at Pangale Secondary School, there should be a test of the materials, but there was none.
Kigoma Ujiji Municipal Council	Time extension of the contract for Box Culvert at Railway Station was granted by the TB instead of the AO contrary to Section 77(3) of PPA, 2011 and Reg 111 of GN No. 446 of 2013
Iramba District Council	<ul style="list-style-type: none"> ▪ Delay in issuing the letter of acceptance after contract award; ▪ There was no plan for Health and Safety for the people involved in a project; ▪ In the contract No. LGA/118/2015/2016/W/01 LOT 6, The Contractor on 09/06/2016 submitted a Performance Bond amounting to TZS 8,402,957.00 (Bond No. BIC/AR/013/6/2016) from BUMACO Insurance Co Ltd, which is contrary to the requirements provided in the contract; ▪ In contract No. LGA/118/2015/2016/W/01 Lot 2 Material tests were conducted for grave. However, the results were approved by the Council Civil Technician instead of the one who conducted the tests in the Lab.
Tanga City Council	<ul style="list-style-type: none"> • Variation order on addition works for contract No. TCC/128/2015-2016/Q/W/09 amount Tshs. 7,916,030.00 was issued by City Engineer contrary to Reg. 110 (3) – (9) of GN No. 446 of 2013; • Updated programmes of works were not submitted by the contractors for all contracts; • Contract were delayed to be signed by 89 days in contract No. TCC/128/2015/2016/W/02 and No. TCC/128/2015/2016/W/03 Contrary to Reg. 243(1) & (3) of GN No. 446 of 2013
Arusha City Council	<ul style="list-style-type: none"> • There were delays in signing contract for tender No. LGA/003/2015/2016/G/35) contrary to Reg. 243(1) of GN No. 446 of 2013; • Progress reports were not prepared for all works contracts ; • Updated work programs were not submitted for all contracts though required in the contracts;

	<ul style="list-style-type: none"> • In complete contract documents lacks SCC, specifications and drawings contrary to Sec. 60(8) of PPA, 2011; • Deficient in submitted performance bond contrary clause 55 of GCC;
Monduli District Council	<ul style="list-style-type: none"> • Health and safety gears was not adhered in site; • There were no comprehensive progress reports; • There were no test report to show that concrete strength test was done for the construction of box culvert; • No evidence of test report to show that tests for gravel work were conducted
Singida Municipal Council	<ul style="list-style-type: none"> • Updated schedule of works was not submitted by a contractor though required in the contracts; • Quality assurance programme was not prepared/incorporated in the tender dossier; • Payment certificates were not paid on time due to unavailability of funds
Medical Stores Department	<ul style="list-style-type: none"> • Quality and management of Goods documentation were not kept in contract file but were found to Finance and quality assurance departments contrary to Reg. 242 (1) and Reg. 246, of GN 446;
Rural Energy Agency	<ul style="list-style-type: none"> ▪ The project supervisor lacked construction knowledge; ▪ Evaluation of works done was not carried out prior certified of payment to the contractor.
TANROADS Morogoro	<ul style="list-style-type: none"> • Incomplete contract document, lacked drawings and some of the clauses in SCC were repeated contrary to Regulation 239(8) of GN 446 of 2013; • Contractors did not submit the project programme and no remedial measures were taken by the PE; • In ContractNo:TNR/MOR/2015-16/W/01, Payments of IPC 2 were delayed due to the of project manager's failure to issue certificates as required in respective contract; • In ContractNo:TNR/MOR/2015-16/W/01 The contract was neither terminated as per clause 62.2(g) of GCC for exceeding the maximum number of days for which liquidated damages can be charged nor was liquidated damages amounting to TZS 178,748,450 the (maximum chargeable) was deducted from the contractor's payment for substantial completion payment certificate, IPC No.3. This was contrary to the requirements of regulation 239(8) of GN 446 of 2013; • Contractors did not submit performance security and insurance policies as required in contract; • All payments to the contractor were delayed and sometimes were made in partial payments. contrary to regulations 44 (1) of GN No. 446 of 2013 ; • Variations were not approved by the TB contrary ; • Management of contractual claims was not properly done; • In ContractNo:TNR/MOR/2015-16/W/Q/07 liquidated damages was no deducted for delay of completion of the project for 106 days, amounted to TZS 83,377,182.57 • Progress reports were not prepared for all contacts, only inspection reports were prepared whenever there was a request for payment.
LAPF PENSION FUND	<ul style="list-style-type: none"> • There were no Quality assurance programme for all reviewed contracts ; • No progress reports were prepared by supervisor; • No measurement sheet were not prepared prior certified payment to contractor; • Site instructions were not issued timely to a contractor; • Variation orders amounts to Tshs. 2,642,182,197.51 was not approved by the TB ▪ No test had been performed to confirm the durability and specifications of used materials were met
Dodoma Municipal Council	<ul style="list-style-type: none"> • There were no Quality assurance programme for all reviewed contracts ; • PE does not prepare progress report for monitoring and evaluation of the projects; • Most of contract files missed minutes of site meetings; ▪ Supervisors/project manager didn't issue site instructions for contractors where deemed so for some contracts.
Misungwi District Council	<ul style="list-style-type: none"> ▪ Letter of acceptance was issued after site possession for all tenders reviewed; ▪ Updated work programme was not submitted by Contractor ▪ There is no quality assurance prepared plan prepared; ▪ Material tests were not conducted; ▪ There was no Health and Safety for the people involved in a project; ▪ The Contractor has been paid IPC No.1 amounting to TZS. 50,039,460.00 Which is equivalent to 35% of the total contract, physical progress is more than 50% for Tender No.LGA/093/2015/2016/W/RF/01 PACK III; ▪ Project Supervisors were not appointed.
TANROADS Kilimanjaro	<ul style="list-style-type: none"> • In the ContractNo:TNRA/KIL/MTCE/1002/2015-16/05. The contractor did not adhere to the project programme contrary to Regulation 243(1) of GN. No. 446 of 2013; • The AO did not appoint the project supervisor to all contracts contrary to Regulation 252(1) of GN. No. 446 of 2013;

	<ul style="list-style-type: none"> Progress reports were not prepared for all contacts, only inspection reports were prepared whenever there was a request for payment contrary to Regulation 114(b) and 252(2) of GN No. 446 of 2013; No remedies were applied for the delay in completing the project for contract No:TNRA/KIL/MTCE/1002/2015-16/0 contrary to section 77(4) of PPA, 2011 and Regulation 111 and 112 of GN No. 446 of 2013;
Tanzania Institute of Accountancy	<ul style="list-style-type: none"> Contracts were not approved by the tender board contrary to regulation 55(2) of GN. No. 446 of 2013; PE did not demand Performance Securities from suppliers, contractors and service providers contrary to requirements of regulation 29 of GN No. 446 of 2011 and their respective contract; Contracts were delayed and remedial measures were not taken for Tender No. PA/094/2015/2016/G/25 for supply of Design, Printing, and Supply of Graduation Documents at Dar es Salaam Campus contrary section 77(3) of PPA 2011 and regulation 11 of GN 446 of 2013.
Ilemela Municipal Council	<ul style="list-style-type: none"> No evidence was availed to show that the contractor was given possession of the site. Furthermore, it seems contractor commenced works before the contract was signed for contracts; There was no evidence to substantiate that AO appointed a Project Manager and progress reports were prepared; No test had been performed to confirm the durability and specifications of used materials in concrete works; Management of contractual documents, including surety and insurances bonds was inadequate in contract No. LGA/089/2013/2014/W/2B ; In contract No. LGA/089/2013/2014/W/2B payment to the contractor was not made on time i.e. more than 120 days contrary to clause 25 of SCC.
Mwanza City Council	<ul style="list-style-type: none"> No evidence was availed to show that the contractor was given possession of the site as form of site possession was made on 23/6/2016 however the form is neither signed by contractor nor MCC representative for Contract No. LGA/089/2015/2016/W/06 Lot 02; Neither performance security nor insurance covers were submitted by the contractors; The contractors never submitted revised programme of works; The AO did not appoint a Project Managers; The contractor never deployed the site engineer mentioned in contracts as a key staff; No test had been performed to confirm the durability and specifications of used materials in concrete works under Contract No. LGA/089/2015/2016/W/06 Lot 02. Neither performance security nor insurance covers were submitted by the contractor for Contract No. LGA/089/2015/2016/W/06 Lot 02. Progress reports were prepared but not comprehensive. They lack information such as personnel and equipment deployment progress On contract No. LGA/089/2015/2016/W/02, Variation order was not evidenced though vide minutes of site meeting held on 14/6/2016 it was agreed to change foundation from brick wall to masonry wall. Furthermore there is no proof that the variations got appropriate approvals from the Tender Board.
DSM CITY COUNCIL	<ul style="list-style-type: none"> For audited project it observed that The List of shortlisted bidders was not approved by the TB; For audited project it observed that, The Contract document did not include drawings and the date upon which the contract become effective; Letters sent to unsuccessful bidders lack some important information like cool period, reasons to be unsuccessful and delivery period.
BABATI TOWN COUNCIL	<ul style="list-style-type: none"> No any evidence to substantiate that negotiation plans were approved by the TB contrary to Regulation 227 (1) of PPR, 2013
MOSHI TC	<ul style="list-style-type: none"> No any evidence to substantiate that negotiation plans were approved by the TB contrary to Regulation 227 (1) of PPR, 2013; The Council did not issue the notification of awards to unsuccessful bidder contrary to Section 60 (14) of PPA, 2011.

Annex 5-7(D): Major weaknesses under quality and quantity of executed works and supplied goods

Procuring entity	Audit finding
Ministry of Water and Irrigation	<ul style="list-style-type: none"> ▪ The progress reports did not cover cross-cutting issues such as safety, environmental degradation & mitigation measures, dust controls, noise pollution and HIV/AIDS awareness campaign; ▪ In the contract No. ME-011/2014-2015/10 for provision of Consultancy Services for Supervision of Construction of the Office Building for Ministry of Water (Maji House), the Contractor casted concrete on mezzanine floor slab without inviting the Services Engineer for inspection of the services hence uncertain of the quality, quantity and position of the services that were done and buried in the concrete slab under question; ▪ In the contract No. ME-011/2015-2016/C/12, the services rendered by the Design Engineer were poor because BOQ produced for Lab Building in Songea were for a new construction but drawings showed the works as rehabilitation works. The Consultant also failed to incorporate in the design the existing topography which led to variations.
Kigoma District Council	<ul style="list-style-type: none"> ▪ In the contract No:- LGA/043/2014/2015/W/3 for Construction of Domitories with Matrons Office, Dinning and 8 Latrines with Baths at Bitale Primary School, several cracks were observed on the floor and walls implying poor quality of materials/workmanship. Consequently, the quality of workmanship on the ceiling board was relatively poor; ▪ In the Contract No:- LGA/043/2014/2015/HQ/W/7 for Completion of Matendo Dispensary (OPD), the single storey building is composed of columns and beams (framed structure) with burnt clay bricks infill walls but the concrete was observed to be so poor to the extent that it was eroding/peeling off/disintegrating on its own;
Sikonge District Council	<ul style="list-style-type: none"> ▪ Width of the road was not uniform, vegetable soil was left without being removed from the carriageway; ▪ Visually the quality of the finished work in the contract No. LGA/121/2015-2016/W/02/L/03 for road maintenance works along Kiloleni - Molelimani – Mapambano; Tutuo - Mitowo - Mole (19KM) was not good. There were so many noticeable cracks on the walls, warping of a portion of ceiling, slight sagging of the roof and no earthing chamber thus could not even see the connection to the earth rod; reportedly a competent electrician tested the earthing.
Kigoma ujiji Municipal Council	<ul style="list-style-type: none"> ▪ Kigoma MC did not prepare the quality assurance plan for projects under implementation. ▪ There was no any evidence to substantiate that site meetings were held and minutes were prepared
Tanga City Council	Embankment is not well protected at access culverts areas Cracks were observed at windows.
Arusha City Council	<ul style="list-style-type: none"> • Construction was not as per specifications as the size of the windows were not as per drawings whereby some were smaller and some were bigger than shown in the drawings; • Cracks were observed at windows. Pot holes were observed on the classrooms floor, likewise the blackboards were not smooth in reviewed contracts.
Monduli District Council	<ul style="list-style-type: none"> • There were ruts as well as the camber was found to be deformed; • Side drains were found to be not well trimmed; • Curing of the box culvert was found to be not adequate; • Honeycombs were observed at box culvert construction; • Uprooting was not done properly as observed a lot of roots and grass along the roads; • The poor (reject) culverts were dumped at site by contractor ready for installation; • No evidence availed for major construction material such as concrete cubes to show that were tested and approved before used at site; • Cracks were observed at walls near the windows in reviewed building works.
MOI	<ul style="list-style-type: none"> • The quality of external works (marmoran painting) is not to good standard of workmanship. Further to that a failure (crack) along the boundary wall at tank and pump area has been observed.
Singida Municipal Council	<ul style="list-style-type: none"> • The quality of executed works was in compliance with specifications and drawings in the contract.
Rural Energy Agency	<ul style="list-style-type: none"> • Contractor was paid T.Shs. 427,000.00 for aluminum door which was not installed under Contract No.AE/008/2015-16/HQ/W/61 ; • In Contract No AE/008/2013-14/HQ/G/15 lot 19, there was no justification for paying

	<p>the contractor an item of mobilization amounting to T.Shs. 72,367,301.24 while the contractor was already on site executing the former contract;</p> <ul style="list-style-type: none"> • There was no justification for increasing rates of measured items of the additional works which eventual caused cost increase to T.Shs. 195,588,603.24 and USD 110,158.83 • About 108 caps were not used (Idle) without justifiable reason which was procured for Nanenane exhibition for the year 2015;
LAPF PENSION FUND	There was overpayment amounting to T.Shs. 11,010,487.00
Dodoma Municipal Council	<ul style="list-style-type: none"> • Workers were performing site activities without protective gears such as helmet, boots, reflectors, and no warning signs for road users to alert them that construction is going on. • The qualities of executed works were in compliance with specifications and drawings in the contract, except that empty bags of cement were left on site and restoration of disturbed areas was not done properly. • Contractor was not on site without reason despite the fact that the project was not completed.
TANROADS Kilimanjaro	<ul style="list-style-type: none"> • In the Contract No. ME-011/2015-16/G/CONTRACT/03, quality of the riding surface at the bus bay was not adequate. Concrete was cast in alternate bays and some of the bays had deferent levels at the joints. • In the ContractNo:TNRA/KIL/MTCE/TO15/2015-16/15 the dimension of the carriageway was not consistent. Although the average width was as per specification, in some section such as CH 26+000 to CH28+000 the carriageway width was as narrow as 5.0M instead of the specified 6.0M. ▪ The contractor did not observe health and safety in ContractNo:TNRA/KIL/BRIDGE/R294/2015-16/6
Tanzania Institute of Accountancy	<ul style="list-style-type: none"> • There was no safety net around the building for protection of workers and public ; • In Contract No:PA/094/2013/2014/W/12. The engagement of nominated subcontractor provision service installations was not proper. The contract included TZS 1, 1,545,000,000.00 to be expended on six subcontracts for Electrical Installations; Lift Installation, Public Address System; Closed Circuit Television (CCTV) Surveillance Security System , Data and Voice Installation for computer Rooms and Library and Air Condition installations. Out of this amount TZS 1,500,000,000.00 was to be spent directly on the subcontract works and the remaining TZS 45,000,000.00 was to be spent as Main Contractor's Profit and general attendance to the subcontractors. No evidence to attest that TIA had procured nominated subcontractors; • There were no evidence to show that the procurement of the subcontractors complied with the requirements of Section and regulation 239 of GN No. 446 of 2013; • The Main Contract was implementing the Electrical sub-contact with a PC Sum of TZS 600,000,000.00 for which it did not tender for together with its main bid. The subcontract price for the electrical works was not known and was not approved by the tender board.
Ilemela Municipal Council	<ul style="list-style-type: none"> ▪ The quality of the maintenance works noted to be jeopardized by the very poor quality of the block work on Contract No. LGA/ 159/2015/2016/W/13; ▪ The soak away at domestic points are of a smaller diameter at about 800mm diameter compared to drawings which provided for 975mm diameter for contract No. LGA/089/2013/2014/W/2B
Mwanza City Council	<ul style="list-style-type: none"> ▪ In the Contract No. LGA/089/2015/2016/W/06 Lot 02 quality of workmanship was poor. The surface finish of the concrete shows excessive mortar which could be due to excessive segregation or inadequate coarse aggregates. Furthermore the thickness of the side drain concrete is 100mm which is less than 150mm specified in the drawings. ▪ In the Contract No. LGA/089/2015/2016/W/02 There is inadequate connection between veranda plinth wall and classrooms plinth wall such that a crack is developing on the RHS of the building. It was observed at site that the removal of floor concrete base does not match the provision made in BoQ item B page CL/6rLv/1 as not all the base concrete was removed.
DSM CITY COUNCIL	<ul style="list-style-type: none"> • Site possession was delayed.; • Schedule of work were not provided; • Quality assurance plan was not prepared • For Contract No. AE/018/2015/2016/w/03 measurements resulted in overpayment of TZS 93,656,000 • For Contract No. AE/018/2015/2016/w/01 measurements resulted in overpayment of TZS 3,000,000 • For Contract No. LGA/018/2013/14/W/09 measurements resulted in overpayment of TZS 44,030,902 • In contract no. LGA/018/2013/14/W/09 Approval to change the contract price from TZS 292,587,490 to 418,035,425.80 granted by the TB was contrary to terms and provisions of contract since there were no clause in the contract that allowed to change the rate in

	the BOQ.
BABATI TOWN COUNCIL	<ul style="list-style-type: none"> The contract for Tender No. LGA/058/2015-2016/W/18 for Construction and Provision of School Building Facilities at Nangara Secondary School ended on 10th May 2016 but as of 31st August 2016 during Audit, the Council has neither extended the contract duration nor issued a substantial completion certificate.
MOSHI TOWN COUNCIL	<ul style="list-style-type: none"> The Projects for the Periodic and Spot improvement of Moshi Town Roads financed by Road Fund were experiencing payments delays contrary to Regulations 44 (1), 242(1) and 243(2, 3, 4, 5, 6&7) of PPR, 2013 which requires that contractors be timely paid.

Annex 5-7(E): Major weaknesses under project completion and closure

Procuring entity	Audit finding
Kigoma District council	<ul style="list-style-type: none"> ▪ In the contract No:- LGA/043/2004/2005/HQ/C/01 for Consultancy Services for Detailed Engineering Design of Mwandiga - Chankele - Mwamgongo - Kagunga Road (65km) to Gravel Standard, final payment to the Consultant has not been effected almost 6 months down the line contrary to Reg. 319(6) of GN No. 446 of 2013
Sikonge District Council	<ul style="list-style-type: none"> ▪ No evidence if final inspection was carried out, site handover or snag list were prepared; ▪ As-built drawings were missing, though prescribed in the Special conditions of contract; ▪ In the contract no. LGA/121/2015-2016/W/1 for construction of piped water supply project at Kiyombo, As-Built drawings were not produced, nor demanded from contractor, and Mannuals for the pipeline were not included in handed over work. No payment deductions were made to contractor.
Singida Municipal Council	<ul style="list-style-type: none"> ▪ Site hand over meeting was not held and snags list was not prepared; ▪ Substantial Completion Certificate was not issued.
Medical Stores Department	<ul style="list-style-type: none"> ▪ In contract No. IE-009/2012-13/HQ/G/30/08 CALL of order No.3 for Supply of Pharmaceuticals - Gentamycin 2ml INJ -40GM. Goods worth USD 82,320were delayed for four months and there is no any deduction of liquidated damaged imposed to local suppliers; ▪ In contract No. IE-009/2012/2013/HQ/G/RES/183/11/01 for supply of Pharmaceuticals-Erythromycin TABS 250 MG, 1000 units @22.28, 485 Units. Goods worth USD 10,805.8were delayed for three months and there is no any deduction of liquidated damaged imposed to local suppliers.
TANROADS Morogoro	<ul style="list-style-type: none"> • In contractNo:TNR/MOR/2015-16/W/01, as built drawings were not submitted contrary to GCC clause 61.1 and SCC clause 27 of the contract. The project was substantially completed on 28/01/2016.
Dodoma Municipal Council	<ul style="list-style-type: none"> • As-built drawings were not prepared though prescribed in the Special conditions of contract; • No evidence if Site handover meeting was carried out, or snag list reports were prepared; • Delays of project completion without justifications.
Mwanza City Council	<ul style="list-style-type: none"> ▪ Practical completion certificate was not issued to contactor in Contract No. LGA/089/2015/2016/W/07 Lot 01 though works were completed

Annex 5-8: Detailed findings of investigations

1.0 Investigation on tender for the Installation and Commissioning of Air Navigation and Communication Equipment (Aeronautical Message Handling System and Automatic Dependent Surveillance-Broadcasting)	
Introduction	The investigation on the tender for installation and commissioning of Air Navigation and Communication (ADSB and AMHS) was conducted following the instructions given by the Minister for Finance Dr. Phillip Mpango after receiving allegations on the misappropriation of procurement process and contract implementation of the tender in question. The directives were issued during the meeting that was held on 15 th January 2016 at TCAA and observed various shortcomings on implementation of this tender including none functioning of the equipment supplied, delays in completion of the project and the existence of public notice regarding to the firm that was executing the contract to be declared bankrupt. This contract was awarded to M/s COMSOFT at a contract price of Euro 1,580,835.56.
Objectives	To determine if there was any truth on alleged violation of PPA on implementing the project for the installation of air navigation and communication equipment (ADS-B and AMHS) specifically on establishing if the implementation plan was effectively prepared; if the procurement procedures as stipulated in PPA of 2004 and its Regulations of 2005 were effectively adhered, if the procedures for entering into contract and contract implementation issues were effectively adhered, if records were properly kept, if PMU has sufficient staff to perform procurement functions and if the internal audit unit performs its functions effectively.
Key findings	<p>Tender for the procurement of Air navigation and communication Equipment</p> <p>Weaknesses were observed on planning stage</p> <p>TCAA entered into implementation contract while having insufficient funds to execute the project contrary to Reg. 11(2) of GN No. 97 of 2005; there was no proper plan for effecting payment to the supplier that demanded them to acquire loan amounting to USD 2.1 Million to facilitate opening of letter of credit amounting to Euro 1,580,835.56; inadequate assessment of the project requirements; some of the procurement that related to this project were not included into the Annual Procurement Plans for 2012/2013 and 2013/2014 contrary to Sec. 45(a) of PPA 2004 Those procurements include the procurement of NTP server amounted to Euro 16,231, procurement of tax consultant worth Tzs 122,172,155, connecting some station links with the optic fiber system amounted to Tzs. 346,849.46, and procurement of transportation service for the equipment supplied by M/s COMSOFT amounted to Tzs. 16,100,000; The specified centers for receiving communication were not linked with the fiber network while knowing that the installed systems could not function without internet connectivity. In that ground, the installed equipment were yet to function since were installed; and technical specifications for the project were not adequately prepared hence resulted into inadequate project progress and implementation. Area that were inadequately specified include NTP server, requirements for linking of some stations with fiber system, the requirement one local control and monitoring system (LCMS) and the requirements for the integration of ADS-B system with the existing systems.</p> <p>It was further revealed that, TCAA personnel were no equipped with the relevant skills to enhance effective implementation of this project through allowing some technical staff and users to have industrial training to the countries installed with air navigation and communication equipment so as to improve their skills.</p> <p>Weaknesses observed on tender process:</p> <p>TCAA did not use the appropriate tender document prepared by PPRA for the procurement of air navigation and communication equipment for phase I and Phase II hence some of the key requirements were not clearly stated; The evaluation committee failed to disqualify the bid submitted by M/s COMSOFT as the bid was impartially priced; Negotiation did not include the items that were not priced specifically on One local control and Monitoring System as well as the display to cover eight control positions; Some of the contract conditions and requirements were omitted during the time of contract preparation for engaging M/s COMSOFT of which indicating the existence of fraudulent practices. The warrant period that was previously stated to be 12 month as per the bidding document was omitted while the two requirements which were omitted</p>

	<p>including One Local control Monitoring System and 8 displays for Air navigations; Contract signing delayed for 78 days from the date of issuing the letter of award contrary to Reg. 97(2) of GN No. 97 of 2005 requiring the contract to be signed within 28 days from the date of issuing award letter; and the overall procurement process delayed to about 323 days from the date of tender advertisement to the date of signing the contract.</p> <p>It was also observed that, TCAA incurred unnecessary costs in advertising the General Procurement Notice whereby in the financial year 2012/2013 a total of Tzs. 26,216,614 was spent while in the financial year 2013/2014 a total of Tzs. 58,639,023 was spent; and there was no justifications provided on using single source method for the procurement of air navigation and communication equipment for phase II contrary to Reg. 159 of GN No. 446 of 2013.</p> <p>Weaknesses observed on contract implementation</p> <p>TCAA paid a total of Tzs 19,929,000 as subsistence allowance for officers that travelled to Germany to carry out Factory Acceptance Test and attending training for air navigation and communication equipment contrary to item 4.2.8 and 5.2.3 of the minutes of negotiation that required the costs to be borne by M/s COMSOFT; a total of Tzs. 90,596,100 was used to extend the letter of credit following delays in completion of the project hence considered as loss to TCAA, the initial payment to contractor M/s COMSOFT amounting to Euro 1,106,584.89 being 70% of the contract amount delayed by 30 days compared to the time stipulated into the contract; TCAA instructed DCB to transfer a total of USD 1,500,000 being part of the loan taken for opening the letter of credit to its account No. 061113000001 and pay the contractor/supplier through Bill of Exchange. There were no reasons provided for TCAA using that payment method while knowing that there was a letter of credit opened before and several costs were already incurred in opening the letter of credit; and until the time of audit some activities were yet to be completed among of which including connecting ADS-B system with the radar system and connecting ADS-B system to one station of Singo Babati.</p> <p>It was also observed that, the performance security submitted by M/s COMSOFT expired before completion of the contract but was not validated;</p>
	<p>Tender or connecting 8 stations with the optic fiber system</p>
	<p>Weaknesses observed on tender process</p> <p>There was no evidence on whether the bid document was prepared, approved and issued to TTCL to facilitate the execution of the work for connecting 8 stations with the optic fiber network contrary to Sec. 33(b) of PPA 2011; There was no evidence on whether the evaluation was conducted and submitted to the tender board for awarding the contract contrary to Sec. 40(1) of PPA 2011. Only a pro-forma invoice having the value of Tzs. 319,035,845.52 was evidenced; and The bid submitted by TTCL for connecting 8 stations with Optic National was not evaluated contrary to Sec. 40(1) of PPA 2011;</p> <p>Weaknesses observed on contract implementation</p> <p>TTCL executed the contract for connecting the optic fiber network for 8 stations without submitting the performance security contrary to Reg. 29(1) of GN. No. 446 of 2013 and also issued with the advance payment without furnishing the advance payment guarantee; The contract for connecting 8 stations with optic fiber system delayed by 335 days compared with the time stipulated to the signed contract of 8 weeks.</p>
	<p>Tender for the employment of Tax consultant</p>
	<p>Weaknesses observed on tender process</p> <p>PMU contravened the instructions given by the tender board through the meeting held on 12th March 2014 for adding the number of firms to be issued with quotation documents to be at least five by removing two firms and adding the name of M/s Utegi Technical Enterprises (T) Ltd; and The award letter for tax consultant (M/s Utegi Technical Enterprises Ltd) was signed by Procurement Manager instead of Accounting Officer contrary to Reg. 47(2) of GN No. 446 of 2013;</p> <p>Weaknesses observed on contract implementation</p> <p>The advance payment amounting to Tzs 61,086,027 being 50 of the contract sum was issued to M/s Utegi Technical enterprises (T) Ltd without advance payment guarantee and therefore exposed TCAA into risk in case of non performance of the supplier; and TCAA incurred a nugatory expenditure amounting to Tzs. 122,172,055.20 by engaging a tax</p>

	consultant to facilitate tax exemption for the equipment supplied by M/s COMSOFT the task that could have to be done by TCAA.
Decision made by PPRA Board of Directors	<p>TCAA to ensure that all contracts to be entered are in line with the allocated budget; Suppliers should be paid timely so as to avoid entering into unnecessary loans and increasing the burden to the government and institution in paying loans which are not economical; All requirements should be included into the Annual Procurement Plan; technical specifications should be prepared adequately and the appropriate tender documents should be used pursuant to Sec. 70 of PPA 2011 and Reg. 184 of GN No. 446 of 2013 in order to avoid entering into disadvantaged contracts. It was further deliberated that the tender board members, PMU and user department should be capacitated with the skills for preparation of APP, bidding document, carrying out evaluation and conducting negotiations. Unnecessary costs for advertising GPN and other administrative costs should be avoided.</p> <p>The board also deliberated for PMU to be strengthened by deploying more three staff to facilitate effective implementation of PMU functions; the remaining works to be completed as required; the internal Audit Unit to be capacitated with the procurement audit skills specifically on procurement process and on contract implementation; further investigation to be conducted to the company that was awarded the contract for tax consultancy service as corruption symptoms were observed in this tender and TCAA to consult the office of the Attorney General for the purpose of providing legal advice on handling the contract entered with COMSOFT as it was realized for the company to be declared bankrupt while the contract was yet to be completed.</p> <p>A total of USD 9,490 that was paid by TCAA to the officers that attended Factory Acceptance Test and training in Germany should be refunded by the respective officers as their costs were already paid by COMSOFT.</p> <p>The board recommended to the competent Authority to take disciplinary measures as follows;</p> <ul style="list-style-type: none"> (i) Against the retired TCAA Director General Mr. Fadhil Manongi for signing a contract with M/s COMSOFT while having insufficient fund for executing the project contrary to Regulation 11(2) of GN No. 97 of 2005; delegating powers of signing an award letter to the HPMU contrary to provisions of Regulation 33(3) of GN 97 of 2005; and for approving TCAA funds for paying a team of staff to attend training (Factory Training” and “Factory Acceptance Test” in Germany, while knowing that it was the responsibility of the contractor to pay those costs. (ii) Against Head of Procurement Management for failure to issue standard tender documents as required under Sec. 70 of PPA 2011 and Reg. 184(3) of GN. No. 446 of 2013; for failure to monitor effectively the exercise for the preparation of contract that caused some of the important contract parts to be omitted; for failure to review the evaluation report which resulted into recommending M/s COMSOFT who did not meet the specified evaluation criteria and for advising the Accounting Officer to engage the tax Consultant, a duty which could be executed by accounts personnel within TCAA and hence public funds misappropriation. (iii) Against tender board members who participated in making various decisions relating to the tender for procurement of air navigation and communication equipment. (iv) Against members of evaluation team following the anomalies that were observed to the evaluation report and recommended award of contract to be to the non responsive bidder.

2.0 Investigation conducted at the Ministry of Home Affairs on the procurement of E- immigration System for Immigration Department.	
Introduction	Permanent Secretary of the Ministry of Home Affairs submitted the request to carry out investigation on the tender for the procurement of e- immigration system after being instructed by the Chief Secretary to inform PPRA to carry out investigation following the reported allegation on misappropriation of procurement process of the tender in question. The procurement of e-immigration covered four tenders namely; the tender for the procurement of consultant to carry out feasibility study for e- immigration system that awarded to M/s Cosetech/DTBi at a contract price of Tzs. 495,425,500, the tender for hiring contractor for Supply and installation of electronic immigration equipments, software and infrastructure

	awarded to M/s Inspur Group Ltd at a contract price of USD 192,300,000, the tender for consultancy services for Design-Review, Supervision, Monitoring and Evaluation of the Implementation of E-Immigration whereby M/s Shandong Ceprei Electronic Information Engineering Co. Ltd was invited to submit the technical and financial proposal and the tender for project review and validation feasibility study report awarded to M/s Oswald Mutaitina at a contract price of Tzs. 49,550,000
Objective	The objective of this investigation was to establish whether the initial preparation of the project was effectively made; whether the procurement process was done in line with PPA of 2011 and its Regulations of 2013; whether the validated feasibility study report contained all essential recommendations provided by e-GA; whether process for employing M/S Costech/ Dar es Salaam Teknohama Business Incubator (DTBi) was in line with PPA of 2004 and its regulations of 2005; whether the employment of the consultant M/s Shandong Ceprei Electronic Information Engineering Co. Ltd was in line with PPA of 2004 and its regulations of 2005; and whether the employment of M/s Oswald Mutaitina for project review and design adhered to the requirements of the Public Procurement Act, 2011 and its regulations of 2013.
Key findings	<p>Tender No. ME/014/2012/2013/C/02 for procurement of a consultant (M/s Costech/DTBi) to carry out feasibility study for the e-immigration system</p> <p>Weaknesses observed on tender process</p> <p>The proposal submitted to the secretary of the tender board by Immigration Department for approval of the name of the tenderer did not clearly indicate whether the Ministry of Home Affairs intended to invite Costech or Dar es Salaam Teknohama Business Incubator (DTBi) to participate in the tender; the then Minister of Home Affairs Hon. Shamsi Vuai Nahodha interfered the procurement process by directing the tender to be conducted through single source method of procurement and M/S Costech to be invited contrary to Section. 38 of PPA, 2004; M/s Costech/DTBi was invited to participate in the tender for procurement of e-immigration system without the tender board's approval contrary to section 30(d) of PPA, 2004; The introduction part in the technical proposal showed that the bid was jointly submitted by Costech and DTBi but the information on the technical proposal were for Costech and there was no power of attorney submitted to evidence if DTBi was appointed to represent M/s Costech in this tender; and the letter of award issued on the 24th December, 2012 to Costech/DTBi did not clearly indicate as to whom the award was issued between Costech and DTBi.</p> <p>Weaknesses observed on contract implementation</p> <p>A total of Tzs. 347,585,100 was paid to M/s DTBi who was not a party to the contract for provision of consultancy services for carrying out feasibility study for e-immigration system; advance payment amounting to Tzs. 148,500,000 was paid to the consultant without the advance payment guarantee; a total of Tzs. 45,809,600 was overpaid to DTBi being costs for supervision of project works (installation of e-immigration system) which had not been commenced; The consultant M/s Costech/DTBi delayed in submitting the feasibility study report and no legal measures were taken by the Ministry for such delays; the Ministry did not use the feasibility study report prepared by Costech to prepare the project requirements instead it hired another consultant Mr. Oswald Mutaitina to validate a report of a feasibility study done by M/s Inspur Group Limited.</p> <p>Tender no ME/2013/2014/G/02 for hiring of a contractor (M/s Inspur Group Ltd) for Supply and installation of electronic immigration equipments, software and infrastructure for Tanzania immigration department</p> <p>Weaknesses observed on planning stage</p> <p>Funds were not allocated/committed for implementation of the project before commencement of the procurement process; the tender document issued to the bidder on 7th August, 2013 did not include recommendations raised by eGA on the systems requirements specifications while the document issued on September, 2013 contained only some of the recommendations given by eGA on systems requirements specifications; and the tender document issued to the bidder contained contradictory information especially on the amount of performance security to be submitted and spare parts required. It was further observed that, during preparation of technical specifications, the Ministry of Home of Affairs unnecessarily incurred TZS 49,550,000 for validating the feasibility study report conducted by M/s Inspur Group instead of using the feasibility study done by M/s Costech which was observed to address the country requirements on the systems to be installed.</p>

	<p>Weaknesses observed on procurement process</p> <p>The tender board approved the award of contract before finalization of the evaluation of the tender contrary to Regulation 90 (18) (a) of GN no. 97 of 2005; The then Minister of Home Affairs Hon. Emmanuel Nchimbi interfered the functions of the tender board by directing the tender board to approve an award of contract to M/S Inspur Group Limited before 29th September, 2013 as the Exim Bank of china which was expected to provide loan for the project would have closed the process of issuing loans by 29th September, 2013; The draft contract prepared contained several shortcomings including contradictory provisions on the financial model of the project whereas Clause 2 indicated the financial model to be "Build Own Transfer" but clause 42.1 indicated the project to be financed through a loan to be secured under Government guarantee. The draft contract also contained contradictory information on the amount of performance security to be submitted (15%) which differed with the amount provided in the tender document which was (10%).</p> <p>Tender for consultancy services (hiring of M/s Shandong Ceprei Electronic Information Engineering Co. Ltd) for Design-Review, Supervision, Monitoring and Evaluation of the Implementation of E-Immigration</p> <p>Weaknesses observed on procurement process</p> <p>The request for proposal specified that the consultant to be secured will prepare the tender document for the contractor who will install the e-immigration system and will also participate in the evaluation of the tender while, the said contract was already secured; At the time the Ministry initiated the tender process to secure a consultant to supervise the implementation of the contract for installation of the e-immigration system; the Ministry had already engaged M/s Costech to supervise the installation works and there was no any amendment made to the contract signed with M/s Costech on supervision of the implementation of the contract; and the exercise of carrying due diligence to M/s Shandong Ceprei Electronic Information Engineering Co. Ltd was not completed within time hence the Ministry failed to secure the consultant in time as planned;</p>
	<p>Tender no. ME/014/2014-2015/HQ/C/01 LOT 02 (Securing consultant Mr. Oswald Mutaitina) for project review and validation.</p>
	<p>Weaknesses observed on procurement process</p> <p>There were no sufficient grounds which led to the hiring of the consultant to validate the feasibility study report done by M/s Inspur Group Ltd; there was no evidence of the approval the tender document and the method of procurement by the tender board contrary to Sec. 33 of PPA, 2011; minutes of negotiations were not approved by the tender board contrary to Reg. 227 (2) of the Public procurement Regulations, 2013; negotiation plan was not properly prepared and was neither signed by the Secretary of the tender board nor chairman of the tender board; the consultant hired to validate the feasibility study report done by M/s Inspur Group Ltd delayed in submitting his final report compared with the time indicated to the signed contract; and the validation report did not reflect on the requirement for human resources (ICT specialists) to run and manage the system</p>
<p>Decision made by PPRA Board of Directors</p>	<p>Since the feasibility study done by M/s Costech seemed to address some of the challenges observed in the feasibility study done by M/s Inspur Group Ltd, the Ministry was directed to consider both feasibility study reports in order to enable them in the preparation of realistic project requirements; The Ministry should be certain of the sources of funds before start of the implementation of the project; Since the award of contract had been made but no funds to implement the project, the Ministry should cancel the award of contract issued to M/s Inspur Group Ltd and restart the procurement process when it is certain of sources of funds for implementing the project.</p> <p>It was further deliberated that, a total of Tzs. 45,809,600 overpaid to M/s Costech/DTBi is recovered and the Accounting Officer Mr. Sylvester Ambokile to refund to the Ministry Tzs. 49,550,000 being loss caused to the Ministry for his failure to use the feasibility study report prepared by M/s Costech instead hired consultant to validate the feasibility study report done in previous years</p> <p>The board recommended to the competent Authority to take disciplinary measures as follows;</p> <ul style="list-style-type: none"> (i) Against the Immigration suspended immigration Accounting officer Mr. Sylvester Ambokile for his failure to manage the consultancy contract and hence caused overpayment to M/s Costech/DTBi amounting to Tzs. 45,809,600; (ii) Against commissioner for Finance and Administration, Mr. Piniel O. Mgonja by wrongly advising the Accounting Officer on payments made to M/s Costech/DTBi hence caused an overpayment of Tzs 45,809,600;

	<ul style="list-style-type: none"> (iii) All concerned officials who has caused loss of TZS 347,58,100 being costs paid to M/s Costech for a report which was not utilized by the Ministry; (iv) Members of the tender board for initiating a new tender process while being aware that there was an existing contract with M/s Costech (v) On the other hand, the competent authority to issue warning to the then Permanent Secretary Mr. Abdulwakil for interfering the functioning of the PMU and the tender board; PPRA to forward to PCCB the findings on the procurement of the consultant M/s Costech for further investigation; and eGA to be given mandate/power to give permission to all ICT projects to be implemented by procuring entities. This will help eGA to intervene on some of the weaknesses which has been observed relating to implementation of ICT projects.
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3.0 Investigation on the contract for the procurement of Automated Fingerprint Information System (AFIS) implemented by Tanzania Police Defence Forces

Introduction	This investigation was conducted following the anonymous information submitted to the Authority by a whistle blower regarding to inappropriate procurement procedures and poor contract implementation on the tender for the procurement of Automated Fingerprint Information System (AFIS). Since the reported matter referred to the procurement done by the security force (Tanzania Police Defence Force), PPRA informed the Paymaster General on such allegation who finally granted permission to carry out investigation pursuant to Sec. 10(2) of PPA, 2011 vide letter with Ref. No. CMD.41/451/01/61 of 14 th April 2016. The contract for implementing this project was signed on 28 th October 2011 between the Permanent Secretary of the Ministry of Home Affairs and M/s Lugumi Enterprises Limited. The final amended contract value for this project was Tzs. 37,742,913,007 inclusive of VAT.
Objective of Investigation	To establish the truth on the raised allegations on violation of the Public Procurement Act on implementing the AFIS Project specifically on: the adequacy of project preparation before commencement of the procurement process and on project implementation; whether the procurement procedures stipulated into the Act were effectively adhered in obtaining the supplier for installation of AFIS system to the Tanzania Police Defence Force; and whether the contract entered between Ministry of Home Affairs and the supplier who awarded the contract was effectively implemented in line with the conditions stipulated into the contract
Key findings	<p>Weaknesses observed on planning stage</p> <p>There was no feasibility study conducted before the commencement of the project that caused inadequate preparation of offices to install the procured AFIS equipment, procurement of modems that did not meet the requirements, using of inadequate technical specifications to some of the procured items, lack of full backup and Disaster recovery centre for the project, inadequate training need assessment to the users and the procured equipment became obsolete before kept into use.</p> <p>Weaknesses observed on procurement process</p> <p>PMU issued inappropriate document to the supplier that misses some of the prominent requirements and condition for the installation of equipment; neither M/s Lugumi Enterprises Limited approved by the Police delegated tender board to be invited through single source nor approval of the tender document used to invite the supplier; there were two different documents submitted with different prices of Tzs 37,163,940,127.70 and Tzs 39,518,133,666.30 hence difficult to determine the valid document among the two; The two members participated in evaluation of this tender did not sign the evaluation report and covenant forms contrary to Sec. 37 (6) of the Public procurement Act of 2004; and the evaluation committee failed to trace errors on the bid submitted by M/s Lugumi Enterprises Limited and caused the Police delegated tender board to approve the award of contract using the value that was not realistic and finally subjected to amendment after contract signing from Tzs. 37,163,940,127 to Tzs. 41,475,728,579.50.</p> <p>It was further revealed that negotiation was not conducted despite the fact that the supplier was obtained through single source method contrary to Reg. 69 (5), 95 (3) (5) (b) of GN Na. 97 of 2005; and no tracking record provided by M/s Lugumi for executing the similar assignments for supplying and installation of AFIS equipment over the past three years contrary to Clause 13.3 (b) of Instruction to Bidders and clause 15 of Bid Data Sheet</p> <p>Weaknesses observed on contract implementation</p> <p>M/s Lugumi Enterprises failed to install AFIS equipment to 36 police stations out of 152 that were inspected, supplied and fixed different printers compared to those stated into the contract in all police stations, installed four generators of in appropriate capacity compared to those stated into the contract and trained less number of staff compared with the number indicated into the signed contract whereby 112 staff are yet to be provided with AFIS training; the assessment made on equipment performance to 152 police stations observed that, 42% of the installed printers and 10% of the installed flatbed scanners were damaged while four police stations of Mbinga, Sumbawanga, Luguru and Sikonge experienced software technical defaults that were yet to be attended while the inspection conducted revealed that, 52 Police station did not have staff that were trained and nominated to use the AFIS equipment installed into their stations while those who were trained complained to be provided with inadequate training that could not yield the expected results.</p> <p>The investigation further revealed that, the signed contract between the Ministry of Home Affairs and M/s Lugumi Enterprises Limited had some items with similar specifications but quoted at different</p>

	<p>prices that resulted into a total loss of Tzs. 656,779,032; the costs for providing training were not realistic basing on the fact that the average costs for providing training per person for experts of AFIS system was 17,073,171 while the cost for providing training to administrators was Tzs 200,000,000 and the cost for providing training to operators of the system was 4,387,435; the supplier was paid contrary to the terms and conditions stipulated into the contract as it was observed that Tzs. 1,028,918,464.00 inclusive of VAT was paid as training expenses while the same is yet to be done and Tzs. 3,304,000,000.00 inclusive of VAT was paid for maintenance and support while the same is yet to be done; there was no evidence for the supplier to pay tax amounting to Tzs. 2,250,917,455 out of Tzs. 5,757,393,509.60 that was to be paid as VAT after given a tax relief of Tzs 3, 506, 476,054.50 by TRA from the total contract sum of Tzs. 37,742,913,007.35 and the costs that were charged by the supplier for hardware's were higher than the market rates for the period of which this transaction was made hence resulted into a total loss of Tzs. 5,964,112,462.50 to the government and therefore value for money was not achieved.</p>
<p>Decisions by PPRA Board of Directors</p>	<p>Tanzania Police Defence Force in collaboration with e-GA to carry out detailed evaluation of the system requirement and provide technical advice on possible measures to be taken by the government against the installed equipment; the Police Defence Force to carry out assessment on AFIS training provided for the purpose of determining if there is a need to have more training and establish if there is a need to have training on technical part; the Police Defence Force in collaboration with the supplier should carry out a detailed assessment on all equipment supplied for the purpose of identifying items that are not functioning properly and determine the appropriate means of carrying out maintenance on those equipment; the supplier should replace all generators installed to the police stations observed to have low voltage capacity and install those having the capacity stated into the signed contract and the Police Defence Force should ensure that all stations installed with AFIS equipment but are yet to function due to the lack of internet connectivity, should be kept into use while awaiting to be connect with internet services for the purpose of utilizing the items and abandoning the manual system that consumes more resources and time.</p> <p>It was further deliberated that the Authority responsible for tax (TRA) to be instructed to establish on whether the supplier paid all relevant taxes relating to the procurement made as the law required; the Police Defence Force to recover a total of Tzs. 991,581,140 paid to M/s Lugumi Enterprises Limited for 271 monitors with 22 inches and 270 modems that were not delivered by the supplier; the responsible Ministry and the Police Force to use the appropriate standard bidding documents prepared by PPRA and should focus on the nature of procurement to be done; the technical staff from user department should be part of the technical team to be appointed/ nominated for the preparation of technical specifications so that all relevant requirements may clearly be traced and identified and the Government to provide guideline and procedures for monitoring all procurement done by security forces for the purpose of ensuring that the Public Procurement Act is effectively adhered.</p> <p>Having the grounds of the weaknesses observed, the board recommended to the competent Authority to take disciplinary measures as follows;</p> <ul style="list-style-type: none"> (i) The then HPMU for issuing inappropriate bid document to the invited bidder, failing to ensure that the document was approved by the tender board before issued to the bidder pursuant to Sec. 30 (c) of PPA 2004 and failing to monitor the evaluation exercise pursuant to Sec. 37 of PPA 2004; (ii) Members evaluation committee who participated in evaluation exercise by failing to carry out correction of arithmetic errors to the bid submitted by M/s Lugumi contrary to Reg. 90 (11) (a) of GN No. 97 of 2005 and caused tender board to award bid with the value that was not correct; (iii) Officers who inspected and receive equipments delivered by M/s Lugumi Enterprises as they accepted some goods that did not comply with specifications stated into the signed contract contrary to Reg. 126 of GN. No. 97 of 2005 and declared to receive goods that were not delivered by the supplier; (iv) members of the Police delegated tender board that involved in awarding contract to M/s Lugumi Enterprises while knowing that the supplier was not approved and the tender document invited was not approved as well contrary to sec. 30 (c) of PPA 2004 and Reg. 97 of Gn No. 97 of 2005

<p>4.0 Investigation on tender No. ME/PF/014/2014/2015/G/30 supply, installation and commissioning of Tanzania Public Security and Law enforcement ICT Project for Tanzania Police force of the Ministry of Home Affairs</p>	
<p>Introduction</p>	<p>This investigation was conducted following the instructions given by the Chief Secretary vide letter with Ref. No. SAB 146/446/01/03 of 9th November 2015 after being informed on misappropriation of procurement process in obtaining the contractor for supply, installation and commissioning of Tanzania Public Security and Law enforcement ICT Project for Tanzania Police force of the Ministry of Home Affairs. This tender was awarded to M/s Poly Technologies Inc. at a contract price of USD 253,000,000 excluding VAT. However, until the time of carrying this investigation, the contract was yet to be signed.</p>
<p>Objective of Investigation</p>	<p>The objective of this investigation was to determine if there were any weaknesses on project preparation and if the Procurement Act of 2011 and its regulations of 2013 were effectively adhered on the procurement process of this tender</p>

<p>Key findings</p>	<p>Weaknesses observed on planning stage</p> <p>The project requirements were not effectively analyzed due to the lack of feasibility study report having details of the project requirements that were to be used for the preparation of bidding document. In this case, the requirements submitted by the invited bidder M/s Poly Technologies Inc. were not realistic as they based on assumptions.</p> <p>Weaknesses observed on procurement process</p> <p>Technical specifications were not adequately prepared basing on the fact that most of the items and systems were specified in terms of their general functional requirements and there was no details provided as for the case of Police Commanding ICT House, Last mile connectivity and VOIP whereby the specific requirements in those areas were not clearly shown/identified; tender document was not prepared adequately since the invitation letter contained information which were not appropriate to this tender and some of them were contravening with some instructions given to the Bid Data Sheet (BDS). According to the letter of invitation, security was stated to be 2% of the contract sum while on BDS the security mentioned was the tender securing declaration; there were no justifications provided by the Ministry of Home Affairs to use single source procurement method in obtaining the supplier/contractor for executing this project contrary to Reg. 159(1) of GN no 446 of 2013; and the invited bidder was issued with insufficient time for preparation of bidding document taking into account the nature and scope of the project itself. According to the reviewed documents, the bidder was issued with seven days for preparation and submission of his bid which were seen not to be sufficient.</p> <p>It was also observed that, evaluation exercise was not appropriately carried out by the evaluation team; due diligence/ Post qualification was not conducted though specified in clause of 36.1 of ITB reads together with clause 25 of BDS having the ground that, pre qualification was done in form of visits made by the delegate from the Ministry before inviting the supplier; negotiation was done without including any member from the Police Force in spite of being user department and beneficiary of the project; the letter of award was issued before completion of negotiation exercise with the lowest evaluated bidder and therefore the results obtained from negotiation were not specified in the award letter contrary to Reg. 229 of GN. No. 446 of 2013; the contract that the Ministry of Home Affairs was to enter with the winning bidder contained items which were considered to be expensive compared to the market rates and, the user department was not highly involved on the procurement process of this project (i.e Tanzania police Defence Force).</p>
<p>Decision made by PPRA Board of Directors</p>	<p>The Ministry of Home Affairs to restart the procurement process for this tender as the source to finance the project was still unknown, the requirement and the project costs were not realistic since feasibility study was not conducted, the awarded tender did not recognize the initiatives of the other projects implemented by the government; the Ministry to set aside funds on its annual budget for implementing this project or adhering on relevant procedures for obtaining the loan before commencement of the procurement process and signing contract; feasibility study to be conducted in all project areas in order to determine the project requirements and the project cost estimates; to separate the process for acquiring loan with the procurement process for the purpose of avoiding contradiction on contract implementation clauses and those stipulates the conditions for loan; to use individuals having reliable qualifications and experience on carrying evaluation in case this tender shall be implemented in future and the Ministerial tender Board to ensure that any matter to be forwarded to them is to be scrutinized well and enquire details on issues which are technical for safeguarding the interest of the government as well as complying with the PPA requirements.</p> <p>The board recommended to the competent Authority to take disciplinary measures as follows;</p> <ul style="list-style-type: none"> (i) Against members of evaluation committee by failing to carry out evaluation exercise in accordance with the conditions stipulated into the bidding document and recommend the award of contract to the non responsive bidder; (ii) Against the Head Procurement Management Unit by failing to supervise the evaluation exercise that caused the ministerial tender board to award the contract to the bid that was not responsive; (iii) Against the Director of Policy and Planning by failing to monitor effectively the implementation of this project and failing to ensure that advices provided by other organs including those from the office of the Inspector General of Police were to be considered for the effective implementation of this project; and (iv) Against the Accounting Officer involved in the procurement process of this tender by failing to exercise his function pursuant to Sec. 36 of PPA, 2011.

5.0 Investigation on procurement of National Identification and Registration System implemented by National Identification Authority (NIDA)	
Introduction	This investigation was conducted following the directives issued by the President of the United Republic of Tanzania his Excellency Dr. John Pombe Magufuli during marking judiciary day on 25 th January 2016 having the view that more than 179.6 billion had been spent by NIDA but the number of citizens issued with National ID being unsatisfactory. As part o implementing the directives issued, the Permanent Secretary of the Ministry of Home Affairs through letter dated 2 nd February 2016, requested PPRA to carry out special audit for all procurement done to facilitate the implementation of National ID system worth 179.6 billion.
Objectives of investigation	The objective of this investigation was to determine and assess whether the process for acquiring the contractor for supply of goods and equipment to facilitate the implementation of the National ID system based on Smart card technology was in line with PPA and PPR.
Key findings	Tender for procurement of Consultant for Provision of Management Consultancy Services for the Establishment of National Identification System on Smart Card Technology
	Weaknesses observed on tender process Procedures for selection and employment of consultants as prescribed in PPA, 2004 and its Regulations were not adhered as the decision for selecting and employing M/s GIL as a Management Consultant for this project was reached by the Cabinet during its meeting held on 2 nd February, 2007; NIDA entered into contract with M/s GIL in USD against the AG's advice of entering the contract by using local currency causing loss to the government of Tzs. 1,673,993,332.34 due to foreign currency exchange rate fluctuations.
	Weaknesses observed on contract implementation The project consultant M/s GIL was overpaid a total of Tzs. 2,850,021,660.71 whereas Tzs 181,068,436.18 was the excess amount paid as VAT following the reduction of tax rate from 20% to 18%,Tzs 1,508,903,634.84 paid as contingency without justification and approval by the tender board, Tzs. 167,445,671.96 paid using commercial exchange rates instead of BOT rates contrary to Article 19.3 of the contract agreement, Tzs. 91,525,423.73 paid as VAT charges when making part payment of fourth payment while the contract already included VAT charges and Tzs. 901,078,494 paid by NIDA to M/s School of Law University of Dar es Salaam in Joint venture with M-S Law Partners to review the existing laws while the task was to be done M/s GIL; and the progress reports were not prepared by the consultant from time to time and discussed by the Management of NIDA which could show what were transpiring in the project implementation
	Tender No. AE/061/2009/2010/G/08 for Procurement and Supply of Goods and Equipment and Implementation of the National ID System based on Smartcard Technology
	Weaknesses observed on tender process Non disqualification of M/s INDRA during preliminary examination of the pre-qualification for failing to submit an anti bribery contrary to clause 10.2 of General Information to Applicants; Permanent Secretary Ministry of Home Affairs interfered the function of the TB and disqualified M/s Thales Securities Systems for failing to submit anti bribery pledge; NIDA Director General interfered the functions of the TB and disqualified the joint venture of M/s Madras Security Printers and M/s Bharat Electronics because Bharat submitted two applications for pre qualification contrary to requirements of clause 10.3 of General Information to Applicants; tender evaluation committee did not provide details of errors detected in the financial proposal by IRIS amounting to USD 248,958 resulting into corrected proposal price of USD 149,726,303 from proposed price of USD 149,975,261.
	Weaknesses on contract implementation There was an overcharge of USD 87,649.00 (equivalent to Tzs. 184,062,900.00) paid to M/s IRIS for delivered items with higher price compared to the unit prices indicated in the signed contract; there was no appointment of goods inspection and acceptance committee pursuant to Reg. 126 & 127of GN. No. 97 of 2005 and Reg. 245, 247 & 248 of GN. No. 446 of 2013; neither the Project Manager nor the Management Consultant prepared progress reports for the project and the project was implemented without supervision of consultant since 14 th January, 2015 taking into account that the contract between NIDA and GIL (Management Consultant) for the project expired since 14 th January, 2015 while the contract between NIDA and M/s IRIS (contractor) will expire on 14 th September, 2016.
	Tender No. AE/061/2014/2015/HQ/W/047 for Procurement of the Contractor for Establishment of AFIS Data Centers
Weaknesses observed on tender process A tender board member chaired both, the technical and financial proposal opening meetings contrary to requirements made under Regulation 56 and 196 (1) of GN 446 of 2013; NIDA did not notify the winning bidder on errors detected in their financial proposal amounting to USD 12,943.87 which increased red out price to USD 58,962,943.87 from the read out price of USD 58,950,000; the negotiating team agreed	

	<p>with the winning bidder to conduct due diligence after signing of the contract contrary to ITB clause 30.2; the Contractor’s representative who signed the contract (Mr. Eun Cheul Jeong) did not have the Power of Attorney to represent the Consortium of KT Corporation and Samsung C&T Corporation (KT – Samsung Consortium)</p> <p>Weaknesses observed on contract implementation NIDA is liable to pay contractor interests amounting to USD 530.38 for a 122 days delay in paying certified third payments amounting to USD 1,586,806.80; The quality of works and safety at site was found to be unsatisfactory as the aggregates being used at site were of poor quality and the contractor confirmed that they were not tested.</p> <p>Tender No. AE/061/2010/2011/C/04 for the Provision of Consultancy Services to Review Existing Legislations and Propose a Legal Framework to support the Implementation of the National ID Programme</p> <p>Weaknesses observed on tender process During preliminary evaluation of technical proposals, the evaluation committee failed to determine the winning bid substantially non responsive due to failure by one of the partners in a joint venture (School of Law of the University of Dar es Salaam) to submit a business license and the committee considered it a minor deviation; there was no evidence for the consultant to submit the professional indemnity insurance against professional liability with a minimum coverage Tzs. 600,000,000 contrary to Clause 37.1 (a) of the General Conditions of Contract (GCC) and NIDA incurred a loss of Tzs. 34,585,940.18 by allowing the Consultant to quote the costs for local expenses in USD</p> <p>Tender No. AE/061/2013-2014/HQ/CS/05 the Provision of Individual Consultancy Services to Conduct Geotechnical Investigation and Topographical Survey for NIDA Sites</p> <p>Weaknesses on tender process No proof for the tender board to approve the procurement including approval of shortlist, advert and RFP document contrary to Sec. 33 (c) and (d) of PPA, 2011; Accounting Officer appointed three members to evaluate the submitted technical proposals contrary to Reg. 297 of GN No. 446 of 2013 which requires a minimum of five committee members; Accounting Officer communicated the award decision at price of Tzs. 177,000,000 (VAT inclusive) which was higher than that allowed threshold set at Tzs. 150,000,000 on Eleventh (11th) Schedule of GN 446 of 2013.</p> <p>Weaknesses on contract implementation NIDA did not adhere to Attorney General’s advice to have payments made tied to deliverables such that as per the contract the Consultant could have been paid up to 80% before making any delivery and without any security whatsoever; and NIDA overpaid Tzs. 27,000,000 as Value Added Tax to the Consultant (Eng. Dr. Siya Paul Rimoy) who was not registered with TRA as a VAT Agent</p> <p>Tenders for Renting of Offices</p> <p>Weaknesses observed on contract implementation NIDA paid wrongly BMTL a total of USD 259,786 equivalent to Tzs 569,192,090 originated from the difference observed between the square meters indicated into the contract and the actual measurements taken during audit time.</p> <p>Tender for Provision of Clearing and Forwarding Services</p> <p>Weaknesses on contract implementation NIDA overpaid M/s Gwiholoto Impex Limited TZs. 45,515,961 for clearing services; and failed to recover from IRIS a total of Tzs. 512,671,864.84 being 50% of costs incurred on clearing goods delivered by M/s IRIS contrary to the agreement reached during negotiation.</p>
<p>Decision made by PPRA Board of Directors</p>	<p>The competent authorities should take disciplinary measures against all officers as they were observed to violate the procurement law and mismanagement of contracts entered by NIDA in different occasions. The officers include but not limited to: The Accounting Officer; the Head of Procurement Management Unit; Director responsible for finance and the Director responsible for information systems (Project Manager).</p> <p>It was further deliberated for the Accounting Officer, tender Board and PMU, Internal Audit Unit and user department to be reminded in complying with the requirements of the procurement law by ensuring that they are performing their functions pursuant to PPA of 2011 and Procurement Regulations of 2013, e-Government Agency (eGA) to conduct an audit of the installed system and hardware to check whether they conform to the contract requirements; NIDA to amend the ongoing contract with BMTL in order to reflect the correct area of the rented office space and to ensure that contractors and suppliers are paid in time as per the provisions in respective contracts.</p> <p>For the case of the overpayments made, NIDA should implement the following;</p>

	<ul style="list-style-type: none"> (i) To recover Tzs. 45,515,285,590.75 overpaid to M/s Gwiholoto Impex Limited for clearing of goods services; Tzs. 512,671,864.84 from IRIS being 50% of the costs of clearing goods as per the contract; (ii) To recover USD 14,000,000 equivalent to Tzs. 22,197,210,005.00 paid to IRIS against invoice No. 1772-12 for purported procurement of equipment including those installed at IRIS factory in Malaysia; (iii) To recover USD 87,649 equivalent to Tzs. 184,062,900.00 overpaid to IRIS for using higher rates than those stipulated in the contract; Tzs. 27,000,000 overpaid to Dr. Siya Paul Rimoy as VAT; (iv) To recover Tzs. 91,525,423.73 paid to M/s GIL as VAT; Tzs. 167,445,671.96 overpaid to M/s GIL on using wrong exchange rates; (v) To recover USD 136,240.02 equivalent to Tzs. 181,068,436.18 wrongly paid to M/s GIL for not adjusting VAT rates from 20% to 18%; (vi) To recover USD 1,135,333.50 equivalent to Tzs. 1,508,903,634.84 being contingency money wrongly paid to M/s GIL; (vii) To recover USD 551,500.00 equivalent to Tzs. 899,935,494 from M/s GIL's payments because the review of the laws was done by another firm – M-S Law Partners in Association with School of Law of University of Dar es Salaam and (viii) To recover USD 259,786 equivalent to Tzs. 569,192,090.04 overpaid to M/s MBTL due to exaggerated area of the rented office.
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6.0 Investigation on tender No. IE/018/2014-2015/HQ/G/10 for supply of elections stationery, packing materials, indelible ink, lantern lamps, alkaline dry batteries, temper proof envelops, Polling booths, T-shirts, caps and bags, ballot boxes and ballot box seals for 2015, General Elections - National Electoral Commission	
Introduction	<p>This investigation was conducted after the Authority received complaints from anonymous persons within National Electoral Commission and bidders who participated in Tender No. IE/018/2014-2015/HQ/G/10 for supply of elections stationery, packing materials, indelible ink, lantern lamps, alkaline dry batteries, temper proof envelopes, polling booths, T-shirts, caps and bags, ballot boxes and ballot box seals for 2015 General Elections. The complainants alleged that there were noticeable irregularities on procedures, processes and documentations for procurement and contracting relating to this tender. This contract was awarded to M/s Akshar (Africa) for Lot No 7 for Supply of T- Shirt; Caps and Bags; Lot No. 9 for Supply of Ballot Boxes and Lot No. 10 for Supply of Ballot Boxes Seals Ltd for a contract sum of T.shs 17,244,069,476.00 VAT inclusive.</p>
Objective of Investigation	<p>The objective of this investigation was to determine the correctness on the raised allegations on violation of the Public Procurement Act and its Regulations on implementing the contract for supply of election materials specifically on whether procedures, process and documentations for procurement and contracting were in accordance with the provisions of the PPA, 2011 and its respective Regulations of 2013; and on whether the implementation of contracts conformed to the terms and conditions stipulated thereof.</p>
Key findings	<p>Weaknesses observed on tender process</p> <p>The qualification and evaluation criteria were not clearly provided in the tender document; Evaluation did not follow proper procedures of bid evaluation guidelines issued by the Authority; NEC tender board did not review thoroughly the brief summary recommendations made by PMU and there was no negotiation held before signing of the contract. However it was further revealed that, the tender board approved award of Lot No. 7 for supply of T-shirts, Caps and Bags to Bidder No. 13, M/s Akshar (Africa) Limited at contract price of T.shs 6,625,700.00 VAT inclusive using bid submission form that had not conformed to all criteria set forth in bidding document; the Director of Election after receiving complaints from some bidders on irregularities in the tender process did not formulate an independent team to assess magnitude of the complaints and advised him accordingly contrary to Section 36 of PPA of 2011.</p>
	<p>Weaknesses observed on contract implementation</p> <p>There was no evidence that the suppliers submitted the performance security of 10% of contract price as required in GCC 9.1 and the report of inspection and testing as required in GCC 10.1 was not prepared.</p>
Decisions by the PPRA Board of Directors	<p>Disciplinary measures should be taken by the competent authority against the members of tender board for failure to perform their functions as stipulated under Section 33(1) and 34 of PPA, CAP 410 respectively. The tender board did not critically review the bid document before its issuance. The tender board failed to observe the weakness both on the evaluation report and the brief summary submitted by PMU.</p>

	Disciplinary measures should be taken by the competent authority against the Head of PMU and other PMU staff who participated directly in the preparation of bidding document for failure to put clear evaluation criteria. The HPMU and other PMU staff did not review properly the tender evaluation report as required by Regulation 220 of GN 446 of 2013 before the same was submitted to tender board for adjudication.
	Pursuant to Section 20(1)(c) of PPA 2011, Disciplinary measures should be taken by the competent authority against members of evaluation team for failure to carry out the evaluation using the criteria stated in the tender documents.

7.0 Investigation for tender No. KDC/GDS&SERV/009/2015/2016/W/2.1 and tender No. KDC/GDS&SERV/009/2015/2016/W/2.3 for provision of revenue collection services on charcoal and firewood and agricultural products in Kisarawe District Council

Introduction	The Investigation covered services of revenue collections from 16 wards namely Mafizi, Mzenga, Kurui, Chole, Vikumburu, Kisarawe, Kiluvya, Masaki, Kibuta, Msimbu, Marumbo, Maneromango, Msanga, Marui, Vihingo, and Mitengwe for Kisarawe District Council. The review was the directive from the Advisory Committee of the Board of Directors of PPRA during its 23 rd ordinary meeting held on 23 rd September, 2015 which directed a special audit to be conducted relating to the above mentioned tender. The aim was to review the tender in question following its re-tendering after the appeal submitted to PPAA by one of the bidders in the earlier tender whereby PPAA nullified the award of the said tender and ordered the Council to re-start the tender process afresh by using a new fresh tender document.
Objective of Investigation	The objective of this investigation was to assess if re-tendering process was done in accordance with the law and followed proper channel; and to assess if contract was implemented as per the terms and conditions of the contract.
Key findings	Weaknesses observed on tender process Fourteen days given to bidders to prepare and submit their tenders under NCB is contrary to 21 days which has been stipulated under eighth schedule of the Public Procurement Regulations GN. No. 446 of 2013; tender documents had a provision which required bidders to provide bid security or to provide bid securing declaration; the bidding document has provided for requirement for bidders to submit required equipments for performance of the contracts without mentioning types of those equipments, the bid document was silent on the type of business licence required; the evaluation was not done based on the evaluation criteria stated on the tender document, Unsuccessful bidders were not given reasons of being unsuccessful.
Decisions by the PPRA Board of Directors	Time to be given to bidders in order to prepare and submit their bids after tender advertisement should be as per eighth schedule of the Public Procurement Regulations GN. No. 446 of 2013; PE should disclose reasons for disqualification of unsuccessful bidders by issuing letter of intention to award to all unsuccessful bidders for transparency and accountability in accordance with Regulation 231 (2) of GN No. 446 of 2013; Bidding document should have only one requirement either submission of bid security or bid securing declaration depending on the value of the tender (estimates) and not both;
	Evaluation criteria should be clearly defined in the bidding document to be issued to bidders
	Tender evaluation should be done using terms and conditions set forth in the bidding documents issued to bidders pursuant to Regulation 203 (1) of GN No. 446 of 2013.

8.0 Investigation on tender No. PA/125/SBM/2015/2016/G/01 for supply of fuel to Stamigold Company Limited

Introduction	The Authority received information from the whistleblower complaining on mishandling of procurement process for Tender No PA/125/SBM/2015/2016/G/01 for supply of fuel to STAMIGOLD Company Limited. Authority instituted an Investigation to ascertain procurement process for tender No PA/125/SBM/2015/2016/G/01 for supply of fuel to STAMIGOLD Company Limited.
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Objective of Investigation	To determine the correctness on the raised allegations on mishandling of procurement process for supply of fuel to STAMIGOLD Company Limited on violation of Public Procurement Act and its Regulations.
Key findings	<p>Weaknesses observed on tender process</p> <p>The bid document used for this tender was prepared with reference from the Public Procurement Act, 2004 and it's Regulation No. 97 of 2005 instead of the Public Procurement Act, 2011 and it's Regulation of 2013; The evaluation committee disqualified bidders by using criteria not stated in the tender documents issued to bidders hence contravening Section 74(1) of PPA, 2011 and Regulations 203 and 211 of GN No. 446 of 2013; M/s GBP (T) Ltd who was recommended to be awarded the contract submitted two years financial audited statements (2012 & 2013) contrary to the requirement of ITT Clause 13.3(f) of the bidding document which required bidders to submit five years audited financial statements; PMU did not review the evaluation report before being submitted to the tender board contrary Section 74 (5) of PPA, 2011 and Regulation 220 (3) of GN No. 446 of 2013, the notice of intention to award the contract did not mention the contract sum, delivery period and the reasons for not being successful contrary to the requirement under Reg. 231(4) of GN No. 446 of 2013; the tender board interfered with the functions of the Evaluation Committee by conducting evaluation/analysis and recommended the contract to be awarded to three different firms contrary to the requirement of Section 75(b) of PPA, 2011 and Reg. 57(3)(b) of GN No. 446 of 2013. Likewise it was noted that STAMIGOLD staff are not trained on PPA and PPR.</p>
Decisions by the PPRA Board of Directors	<p>To cancel this tender and submit the same to the Authority for approval as required under Regulation 16(3) of GN No. 2013;</p> <p>To re-advertise the tender through appropriate procedures stipulated in the PPA, 2011 and its Regulation of 2013;</p> <p>In future Accounting Officer to appoint competent and experienced evaluation committee members to evaluate all bids as per Section 40(4) of PPA, 2011 and Regulation 202 of GN No. 446 of 2013 which requires members to have appropriate level of expertise and experience, depending on the value and complexity of the procurement requirement;</p> <p>The Tender Board should not interfere with the functions of the Evaluation Committee or any other organ mentioned under Section 41 of PPA, 2011 which requires each organ in the procurement system to carry out its procurement functions independently;</p> <p>The Procurement Management Unit should comply to the provisions under Section 74 (5) of PPA, 2011 and Regulation 220 (3) of GN No. 446 of 2013 which requires PMU to review the evaluation report submitted by the Evaluation Committee and submit the report and their recommendations to the tender board for adjudication;</p> <p>The notice of intention to award the contract issued to unsuccessful bidders should comply to the provision under Reg. 231(4) of GN No. 446 of 2013 which requires the notice of intention to award to contain the name of successful tenderer, the contract sum and completion or delivery period and reasons as to why their tender was not successful; and</p>
	To organize training on PPA, 2011 and its Regulations of 2013 for the Members of the Tender Board, User Departments and PMU staff.

9.0 Special audit on the contracts for provision of maintenance services and procurement of medical equipment between Ministry of health, social development, gender, older and children and Philips Medical Systems Netherland BV

Introduction	Authority was instructed by the Permanent Secretary Ministry of Finance and Economic Affairs through a letter with reference No. CNA.254/547/01/102 dated 05 th January 2016 to institute an investigation on the contracts for provision of maintenance services and procurement of medical equipment between Ministry of health, social development, gender, elderly and children with Philips Medical Systems Netherland BV. The investigation covered four contracts that the Ministry entered into with the Philips Medical System. Such contracts include: a five-year contract (5) which starts in January, 2006 to December, 2010 having the value of USD 13,052,262; Convention additional one year commencing from January, 2011 to December 2011 having the value of USD 2,610,452.40; and five years (5) contract which starts in January, 2012 to December, 2016 having the value of USD 14,951,921.
Objectives of investigation	The objective of this investigation was to determine and assess whether procurement procedures were followed when entering contracts between the Ministry and the Philips Medical Systems Netherland BV and also uncertain whether the agreements was implemented in accordance with the

	provisions set out on the relevant contracts.
Key findings	Agreement for maintenance of equipment (Contract for 2006 - 2010 and addendum of 2011) between the Ministry and Philips Medical System
	Weaknesses observed on planning stage According to documents submitted by the Ministry in connection with the provision of services for maintenance of medical equipment (contract of 2006 - 2010 and a supplementary agreement of 2011) was not in the Annual Procurement Plan of the Ministry of Health. This was contrary to Regulation 46 (9) and (10) of the Gazette number 97 of 2005.
	Weaknesses observed on tender process The Ministry did not use standard tender documents and guidelines provided by the Authority as required under Section 63 (1) of the Public Procurement Act No. 21 of 2004 read together with Regulation 83 (3) of the Gazette Number 97 of 2005; contract has no contract duration (time schedule) for maintenance to be carried out on regular basis in all hospitals and devices as defined under section 2 (a) of the Annex 1 of the contract; Clause 12.4 of the General conditions of the contract (Annex 1) indicated that any contractual dispute, arbitration would be held in Malta in which if it happens to have any contractual dispute, the Government would have incurred travel and accommodation expenses to Malta; the tender board approved the use of Single Source procurement method in finding a service provider for maintenance of equipment; however, the tender document was not prepared and submitted to the tender board for approval as required under section 30(c) of PPA, 2004; single source procurement method stipulated under Regulation of 69 GN. 97 of 2005 was not properly followed which lead to the signing of the contract between the Ministry of Health and Philips with computation errors hence resulted to the additional payments amounting to the contractor of US \$ 362,032.80 for 2006 to 2010 and 2011 contract, no evidence showing that a supplementary agreement (Addendum) had the approval of the Tender Board of the Ministry as stipulated in the Regulations 117 (2) of Government Notice Number 97 of 2005.; the agreement of 2006 - 2010 between the Ministry of Health and Philips was signed by Dr. Gilbert R. Liga on behalf of the Permanent Secretary of the Ministry, however no evidence was given to show the delegation of power to sign the contract
	Weaknesses observed on contract implementation According to the verification conducted it was found that the actual cost of the contract was USD 12,750,640 and not USD 13,052,262 shown in the contract. Therefore, the Authority has identified the existence of additional payment of USD 301,694 that the contractor should not be paid; It was observed that the payments totalling USD 2,610,452 for a supplementary agreement of 2011 was incorrect as it was required to be USD 2,550,128 and not USD 2,610,452; Authority discovered the existence of additional payment of USD 60,324 that a contractor should not be paid in the supplementary agreement of 2011; Authority collected information from eighty two (82) hospital that submitted the requested information, indicated that there are some areas in which maintenance took place only once a year instead of twice; According to Section 4.3 of the contract for FY 2006-2010 the role of clearing the spare part from the port was vested to the Ministry of Health. However, the Ministry of Health did not perform this role properly hence prompting to the auctioning of imported spare parts worth US\$ 200,000.00; According to the assessment made for a total of eighty-two (82) hospitals, revealed that the Ministry of Health made an additional payment (overpayment) of approximately USD 4,821,282 to the contractor. It was found that the contractor was paid such amount of USD 13,215,509 which is the cost for maintenance of medical devices in 82 hospitals instead of USD 8,394,228 deserved to be paid to the service provider;
	Agreement for maintenance of equipment (Contract for 2012 – 2016) between the Ministry and Philips Medical System
	Weaknesses observed on planning stage The procurement was not in the Annual Procurement Plan of the Ministry of Health. This was contrary to Regulation 46 (9) & (10) of the Gazette No. 97 of 2005.
Weaknesses observed on contract implementation Authority noted that there were delays in payments to the contractor which led the contractor to terminate the provision of maintenance services demanding payment; the Contractor did not implement all its obligations as stipulated in the contract because some of the devices were completely not maintained, other equipment were maintained once in a year and other devices were not replacement as stipulated in the contract; Authority noted additional payments that were paid to the Philips company without implementing there contractual obligations the company was overpaid approximately USD 2,718,601 for 85 hospital; Authority noted that, the bidder was entitled to be paid USD 405,525 for revitalization of thirteen (13) ultrasound and three (3) MRS out of USD 3,046,825 which is the total cost for revitalization of 184 devices identified in the contract, therefore, the bidder was not entitled to be paid USD 2,641,300 without changing 168 medical devices; Authority found that the Ministry had made an overpayment estimated to the amount of USD 2,718,601 for the cost of making repairs to each device per year from 2006 to 2011 however, 2012 to 2016 contract did not show the cost of maintenance for each device; Authority made visit to 102 hospitals outlined in the agreement and observed that two hospital namely Sengerema (staff 3), Monduli (2 staff) Hospital District there experts were trained between 2012 to 2016 . No other expert were trained in the other hospital; Authority realized that there was a computational error in the 2006 - 2010 contracts which prompted the Ministry to make extra payment of USD 301,694;	

	Authority discovered the existence of extra payment of USD 60,324 to the contractor for the 2011 contract.
Decision by the PPRA Board of Directors	On the Contract for 2006 – 2010 and 2011.
	Ministry of Health should suspend payments to Philips company until they conduct a thorough verification in all hospitals to identify the work done by the contractor during the contract period in accordance with the agreement to establish the actual amount of money to be paid to the contractor and also make adjustments on the Philips claims.
	The Ministry of Health should be inform the Philips Company to revitalize the machines that were outlined in the contract. If the company is not ready to revitalize the equipment, then the Ministry of Health to make appropriate adjustments to payments paid to the company.
	The Authority observed that, some of the devices delivered to these hospitals were not used as intended but were kept in boxes and others were not functioning. In this regard the Authority advises the Ministry to ensure that equipment delivered to these hospitals are installed and used as intended and these need to be maintained are maintained
	The Ministry to direct Philips to carry out training to other hospital staff to comply with the requirement of the 2012-2016 contracts before it expires.
	The Ministry to request Philips to submit the cost of maintaining the equipment for 2012-2016 contracts so as to establish the payment to be made to the contractor for the service carried out.
	On the contract for 2014 – 2020
The Authority advises the Ministry of Health and Social Welfare to ensure that the contract of 2014 - 2020 signed between Ministry and the Philips Medical Systems Nederland BV starts to be implemented.	
The Ministry of Health and Social Welfare should ensure that the Philips company presents to the Ministry a Performance Security amounted to twenty per cent of the contract payments (20% of contract sum) as outlined in the terms of the contract.	
The Ministry should prepare the procedure to be used to operate a special account in conjunction with the Philips Company to eliminate the confusion that can arise during the execution of the contract and thus hinder or delay contract implementation	
General recommendations	
The Authority advises the Ministry to take disciplinary action for staff of the Procurement Management Unit and the User Department for failing to perform their responsibilities accordingly as stipulated in the Public Procurement Act of 2004 as follows;	
(i) PMU for failure to prepare appropriate tender documents in accordance with Section 35 of the Public Procurement Act of 2004 and the guidelines issued by the Authority.	
(ii) User Department for failure to oversee the effective implementation of the contract for the benefit of the country.	
	The Ministry of Health is reminded to make sure it follows appropriate procurement procedures stipulated in the Public Procurement Act and its regulations, especially in the following areas: Preparation of Annual Procurement Plan and adherence; Use of the Authority procedure form; Tender Board should be involved in the approval of various stages of the bidding process including variations; Select the contract supervisor and be given the terms of reference to ensure that the contract is managed appropriately, and; timely payment of bidders in accordance with the terms and condition of the relevant contracts.

10.0 Investigation on tender No. PA/113/2013-14/HR/NC/001-R for provision of Catering Services at TRL Itigi boarding Primary School implemented by Tanzania Railways Limited	
Introduction	This investigation was conducted following allegations regarding tendering process and implementation some contracts which were entered between TRL and various companies. Such allegations followed by the publication by various media indicating that the there were multiple weaknesses and shortfalls on implementation of various contracts by TRL. The tender for the provision of catering services was awarded toM/s Emmanuel A. Mwakasaka at a unit price of Tzs. 1,500.00 for breakfast, Tzs. 2,500.00 for lunch and Tzs. 2,500.00 for dinner to be executed for the period of two (2) years starting from March 2013.
Objective of Investigation	The objective of this investigation was to determine whether procurement process followed appropriate procedures as stipulated in the PPA, 2004 and its Regulations of 2005 as well as to determine whether contract management and contract implementation were effectively adhered.
	Weaknesses observed on tender process The detailed statement of requirements, the list of tools and equipment that the service provider required to have to enhance effective implementation of catering services and the performance specification criteria for the catering services were not effectively prepared; assessment made to the submitted documents noted that, minutes for bids opening did not indicate representatives who

<p>Key findings</p>	<p>attended for opening ceremony contrary to Reg. 89(8) of GN No. 97 of 2005 as well as ITT clause 24.7 that requires the names of all tenderers who are present at the tender opening and the organizations that they represent to be recorded by the secretary of the respective tender board; evaluation committee was not conducted in line with the guideline issued by the Authority; there was no any proof indicating that post qualification was carried out contrary to clause 34 of ITT as modified to clause 33 of TDS for the purpose determining whether the tenderer has the capability and resources to carry out the contract.; TRL tender board awarded the contract for the provision of catering services to M/s Emmanuel A. Mwakasaka six days (6) after the expiration of bid validity period and there was no any proof to indicate whether the bid validity was extended after its expiration contrary to Reg.96 (3) of GN no. 97 of 2005 that requires tenders to be awarded within the bid validity period; the contract for the provision of catering services was partly signed (signed by only service provider) on 21st November 2013 that is 127 days from the date of issuing the letter of acceptance. This was contrary to sec 55(4) of PPA 2004 that requires the formal contract to be entered after the acceptance of tender board of the procuring entity</p> <p>Weaknesses observed on contract implementation</p> <p>There was no cost control aspect in paying the service provider and therefore resulted into overpayment amounting to Tzs. 17,082,000/=. The revealed overpayment was in terms of the additional number of students shown to have consumed the service.</p>
<p>Decisions by the PPRA Board of Directors.</p>	<p>TRL should ensure that a total of Tzs. 17,082,000/= paid to M/s Emmanuel Mwakasaka is effectively recovered.</p> <p>Since the report produced by the Government Chemist Laboratory Agency indicated that the maize flour used by the catering service provider contained pesticide residues and fungi, TRL Accounting Officer should terminate the contract and immediately report to the Authority so that procedures for debarment of the said firm shall take place as per Reg. 94 of GN No. 446 of 2013. TRL should also further take initiatives of establishing the grounds of suing the service provider for using the harmful maize flour to prepare food to the pupils; TRL to ensure that appointment of work supervisors to monitor the performance of the service providers is done pursuant to Reg. 123(1) &2 of GN no. 97 of 2005 for the purpose of improving efficiency and facilitate payment to be done in line with the service rendered;</p> <p>The board recommended to the competent Authority to take disciplinary measures as follows;</p> <ul style="list-style-type: none"> (i) Against Mr. J. P. Kabelege who was the user department by initiating payments to the supplier without verifying the total number of students served and hence caused an overpayment amounting to Tzs 17,082,000. (ii) Against the TRL Accounting Officer by failing to sign the contract with the supplier pursuant to Sec. 33 (h) of PPA 2004 (iii) Against HPMU by failing to monitor and supervise the evaluation process effectively and hence caused bidder who submitted bid to be recommended for the award of contract contrary to the requirements of ITB clause 4(4.1) that prohibit one bidder to submit two bids.

<p>11.0 Investigation on tenders for the procurement of Locomotive engines; remanufacturing 88 class engines; procurement of goods and ballast hopper wagons; procurement of 22 new passenger coaches and the procurement of working machines (cranes and tamping machines) implemented by Tanzania Railways Limited</p>	
<p>Introduction</p>	<p>This investigation was conducted after the Authority noted and heard allegations from the public regarding tendering process and implementation of various contracts carried out between the financial year 2012/2013 and 2014/2015. The allegations came to the attention of PPRA in December 2014, through the Citizen Newspaper dated 11th December, 2014 for the suspension of TRL Senior officials by the former Minister of Transport who ordered revocation of some contracts between TRL and some companies due to irregularities and under performance. Tenders that were subjected to investigation include: Tender No. PA/113/2012-13/ME/G/OE/013 for the supply of 25 new ballast hopper bogie wagons awarded to M/s Hindusthan Engineering and Industries Limited at a contract price of USD 2,561,187.; Tender No. PA/113/2012-13/ME/G/OE/014 for supply of 274 new goods wagons awarded to M/s Hindusthan Engineering and Industries Limited at a contract price of USD 28,487,500; Tender No. PA/113/2012-13/ME/G/OE/007 for supply of 34 new brake vans awarded to M/s lucky Exports at a contract price of USD 4,233,000; Tender No. PA/113/2012-13/ME/G/OE/006 for the supply of 13 new 2000-2200 hp diesel locomotives awarded to M/s Electro Motive Diesel Inc. at a contract price of USD 42,769,509.00; Tender No. PA/113/2012-13/ME/G/OE/008 for the supply of twenty two (22) new passenger coaches awarded to M/s Compagnie Internationale de Maintenance (CIM) at a contract price of USD 16,988,708.; Tender No. TRL/SUPP/OE/023/11 for supply of Tamping Leveling Lining Machine and Track Video System awarded to M/s Plasser and Theurer at a contract price of euro 1,624,770; Tender No. PA/113/2012-13/ME/G/OE/009 for Supply of 100 Tones new rail mounted breakdown rescue crane awarded to M/s Kirow Ardelt GMBH at a contract price of Euro 3,398,440; and the Contract No PA/113/2012-13/ME/G/OE/010 for re-manufacturing of 8 No. 88 class Locomotives awarded to M/s SMH Rail SDN at a contract price of USD 15,984,800.</p>
<p>Objectives</p>	<p>The following were the objectives of this investigation;</p> <ul style="list-style-type: none"> i. To determine whether the procurement process followed appropriate procedures as stipulated in the PPA, 2004 and 2011 and their respective Regulations of 2005 and 2013; ii. To determine whether panning, project feasibility, designing, specifications and

	<p>document preparation were effectively carried out ;</p> <p>iii. To determine whether the contract was executed as per terms and conditions stated therein;</p> <p>iv. To recommend the appropriate measures to be taken by TRL subsequent to the outcomes to be obtained from the issues subjected to investigation.</p>
Key findings	<p>Tender no. PA/113/2012-13/ME/G/OE/013 for the supply of 25 new ballast hopper bogie wagons</p>
	<p>Weaknesses observed on planning stage There was no feasibility study conducted so as to assess the best alternative among the ballast hoppers wagons found in the market before developing specifications; and the PE did not appoint an independent consultant/Agent or internal Project Manager to guide the design and supervise the Project contrary to Clause 3.3 of the specification requirements.</p> <p>Weaknesses observed on tender process The Statement of requirement was brief and did not include all requirements such as spares for 24 months; specifications were not adequate and were too general especially on quality and workmanship; the rate for liquidated damages was specified to be 0.1 to 0.2% of the maximum 20 of the performance security contrary to Reg. 119(1)(a) of GN No. 97 of 2005; post qualification was not conducted to the successive bidder contrary to sec 48(1) of PPA 2004; and evaluation exercise was not carried out effectively using evaluation guideline issued by PPRA.</p>
	<p>Weaknesses observed on contract implementation Contract commencement delayed due to delays in furnishing the advance payment that was issued 83 days after submission of invoice; the management of goods documentations was not adequate such that the certificate of origin, insurance certificate, and manufacturer guarantee certificate were not available; there was no quality assurance programme hence the quality aspects of the project such as dimensions, material used, workmanship as well as functional aspects was not monitored properly; some of the delivered goods had unsatisfactory quality due to poor quality materials used; Until May 2015, 100% of the overall contract sum of USD 2,561,187.50 for this tender was already settled to M/s Hindustan Engineering Limited contrary to clause 18 that requires the supplier to be paid 50% upon the submission of bank guarantee, 40% after commissioning and 10% on completion of the warrant period.</p>
	<p>Tender No. PA/113/2012-13/ME/G/OE/014 for supply of 274 new goods wagons</p>
	<p>Weaknesses observed on planning stage There was no feasibility study conducted so as to assess the best alternative among the goods wagons found in the market before developing specifications; and the PE did not appoint an independent consultant/Agent or internal Project Manager to guide the design and supervise the Project contrary to Clause 3.3 of the specification requirements.</p> <p>Weaknesses observed on tender process Specifications were not adequate and were too general especially on quality and workmanship; the aspect for converting the wagons to be used on the standard gauge track of 1435mm was not explicitly specified; post qualification to the successive bidder was not conducted contrary to sec 48(1) of PPA 2004; evaluation exercise was not carried out effectively using evaluation guideline issued by PPRA; the secretary to the tender board did not notify the Authority on the bidder awarded the contract, the contract amount and the date when the award was made contrary to regulation 21 (1) of GN No. 97 of 2005; the contract document was inappropriately prepared as it was noted to have anomaly on the rate for liquidated damages that was specified to be 0.1% to 0.2% of the maximum 20% of the performance security contrary to regulation 119(1) (a) of GN No. 97 of 2005;</p> <p>Weaknesses observed on contract implementation Commencement of contact was delayed due to delay in advance payment hence caused delays in commencement of the contract for about 312 days (10½ months) from the date of signing the contract; there was no quality assurance programme for monitoring the quality aspect to the executed work in terms of dimensions, material employed and work done; the advance payment guarantees and the performance securities submitted by M/s Hindustan Engineering and Industries Limited were not confirmed by TRL with the issued bank for the purpose of authenticating their genuineness; the contract was not completed within the time stipulated into the contract where as only 147 Container Carrier Bogie Wagons (CLBs) were delivered and under Commission and 27 wagons were delivered but were yet to be received and commissioned while all the wagons in lot 2 for supply of Petrol Tank Wagons were delivered but were yet to be received and commissioned.</p>
	<p>Tender No. PA/113/2012-13/ME/G/OE/007 for supply of 34 new brake vans.</p>
	<p>Weaknesses observed on planning stage There was no feasibility study that was conducted to assess the best alternative among the brake vans found in the market before developing specifications hence denied the PE's opportunity for acquiring wagons that are more cost effective developed on the basis of the current technology; and the PE did not appoint an independent consultant/agent or internal Project Manager to guide</p>

the design and supervise the Project contrary to Clause 3.3 of the specification requirements.

Weaknesses observed on tender process

There was inconsistency between the specifications and drawings such as Clause 2 of principal dimensions specified the distance between the bogie centers as 8700mm while on the drawing the distance was 8690mm; post qualification to the successive bidder was not conducted contrary to sec 48(1) of PPA 2004; evaluation exercise was not carried out effectively using evaluation guideline issued by PPRA; and the contract was signed by Mr. Vineet Shankar on behalf of Luck Exports and no authorization was presented to replace the signatory who signed the submitted bids (Mr. Ravi Shanker Rai) hence the contract was considered as null and void;

Weaknesses observed on contract implementation

Commencement of contract was delayed due to delay in advance payment for about 137 days (4½ months) from the date of signing the contract; the advance payment guarantee and the performance security submitted by M/s Luck Exports were not confirmed by TRL for the purpose of authenticating their genuineness; the activity delayed to be completed within the time specified into the contract for a total number of 12 months whereas no extension of time was requested by the supplier or the imposition of liquidated damage by TRL for failure to execute the project within the agreeable time; the workmanship for the Brake Vans was unsatisfactory seeing that all components exhibiting poor finishing especially the superstructure that was showing excessive putty, poor painting internally and externally, constriction joints between members were not true (that is properly aligned) as shown on the drawings; the BVBs were supplied with bogie for which on conversion from 1000 mm to 1435mm standard gauge will not be suitable hence there will be a need for replacement that may cost company to about USD 850,000.00 to replace the bogies.

It was further observed that, negotiation conducted altered payment terms that gave an undue advantage to the supplier by paying the supplier 65% in advance before the wagons are delivered and inspected and therefore creates a financial risk to TRL.

Tender no. PA/113/2012-13/ME/G/OE/006 for the supply of 13new 2000-2200 hp diesel locomotives

Weaknesses observed on planning stage

There was no feasibility study conducted so as to assess the best alternative among the 2000-2200HP Diesel Locomotives found in the market before developing specifications and the PE did not appoint an independent consultant/Agent or internal Project Manager to guide the design and supervise the Project contrary to Clause 3.3 of the specification requirements;

Weaknesses observed on tender process

Specifications prepared contained all elements of discrimination by pointing out the specific type of engines to be used in the manufacturing of the locomotives contrary to section 62(3) and 73(4) of PPA 2004 and Regulation 9(b) and 22 of GN NO. 97 of 2005; the schedule of requirement did not include the maintenance spare parts for twelve month contrary to ITB 32.5(d); post qualification was not conducted to the successive bidder contrary to sec 48(1) of PPA 2004; evaluation exercise was not carried out effectively using evaluation guideline issued by PPRA; the contract was awarded to the bidder who was not responsive (M/s Electro Motive Diesel) at a total of USD 42,769,509.00 instead of M/S CATIC Beijing who submitted a more competitive bid and whose price was USD 25,906,639.00 which was USD 16,862,870.00 less; and TRL AO did not submit to the Authority the contract completion information contrary to Regulation 21(2) of GN No. 97 of 2005;

Weaknesses observed on contract implementation

There was delays in delivery and completion of the contract as it was observed that only 10 out of the 13 locomotives were delivered until 14th August 2015 contrary to the final delivery schedule issued by the supplier that indicating the completion of delivery to end by July 2015; liquidated damages were not imposed due to delays in executing the contract; and the submitted advance payment and the performance guarantees that were all issued by CRDB were not confirmed.

Tender no.PA/113/2012-13/ME/G/OE/008 for the supply of twenty two (22) new passenger coaches

Weaknesses observed on tender process

According to the General Conditions of Contract (GCC) clause 25.1 as modified to clause 21 of the Special Conditions of Contract (SCC) indicated that the rate of liquidated damages specified to be 0.1% to 0.2% to the maximum 20% of the performance security contrary to regulation 119(1) (a) of GN No. 07 of 2005 which requires the limit to be equivalent to the performance security of which in this case was required to be 10% of the contract value; post-qualification was not undertaken despite of being specified in the bidding documents under ITB Sub-Clause 35.1 and TDS Clause 45;

Weaknesses observed on contract implementation

The contract award was not published contrary to Reg. 21 (1) of GN No. 97 of 2004; the commencement of the contract delayed by 93 days from the date of signing the contract due to delays in submission of the advance payment by the supplier and furnishing of advance payment by TRL; the submitted advance payment guarantee and the performance security were not confirmed by TRL to authenticate their genuineness; and the contract was delayed for 3.1 months but there was no any extension of time granted to the supplier or the imposition of liquidated damages for

	the delays in contract execution.
	Tender No. TRL/SUPP/OE/023/11 for supply of Tamping Leveling Lining Machine and Track Video System.
	<p>Weaknesses observed on planning stage There was no feasibility study was conducted so as to assess the best alternative among the diesel locomotives found in the market before developing specifications; and the PE did not appoint an independent consultant/Agent or internal Project Manager to guide the design and supervision the project.</p> <p>Weaknesses observed on tender process According to the General Conditions of Contract (GCC) clause 25.1 as modified to clause 21 of the Special Conditions of Contract (SCC) indicated that the rate of liquidated damages specified to be 0.1% to 0.2% to the maximum 20% of the performance security contrary to regulation 119(1) (a) of GN No. 07 of 2005 which requires the limit to be equivalent to the performance security of which in this case was required to be 10% of the contract value; the method of procurement was said to be restricted tendering but there was no any evidence provided to indicate whether list of shortlisted bidders was not approved by the Tender Board; the notice for invitation or bid was signed by Mr. Munisi the Chief Supplies Manager instead of the Accounting Officer hence contravenes with the guidance issued to the letter of invitation to bid to the standard bidding documents issued by the Authority; the evaluation committee was appointed the Chairman of the Tender Board as evidenced with the letter having reference No. TRL/sup/47/1 of 14/12/2011 instead of Accounting Officer contrary to Sec. 33(e) of 2004; there was no publication of awards contrary to regulation 97(12) of GN No. 97 of 2005 and the membership of negotiation team was not recommended by PMU contrary to Reg. 95(7) of GN No. 97 of 2005; and issues which were agreed to the negotiation carried out on 12th February 2015 were not recorded</p> <p>Weaknesses observed on contract implementation Inspection of the supplied goods delayed by 4 months from the date of delivery and the submitted advance payment guarantee and the performance security were not confirmed by TRL to authenticate their genuineness</p>
	Tender No. PA/113/2012-13/ME/G/OE/009 for Supply of 100 Tones new rail mounted breakdown rescue crane.
	<p>Weaknesses observed on planning stage Feasibility study was not effectively conducted for the purpose of determining best alternative among rail mounted cranes found in the market before developing specifications.</p> <p>Weaknesses observed on tender process According to the General Conditions of Contract (GCC) clause 25.1 as modified to clause 21 of the Special Conditions of Contract (SCC) indicated that the rate of liquidated damages specified to be 0.1% to 0.2% to the maximum 20% of the performance security contrary to regulation 119(1) (a) of GN No. 07 of 2005 which requires the limit to be equivalent to the performance security of which in this case was required to be 10% of the contract value; M/s Kirow Ardelt GMBH indicated the delivery period to be between 18-26 months instead 12 months as specified to the tender data sheet clause 1 and instruction to bidder's clause 1.1 but was not disqualified; the negotiations plan, negotiating parameters and minutes of negotiation carried out on 10th January 2013, were not approved by the tender board contrary to Regulation 95 (12&13);</p> <p>Weaknesses observed on contract implementation The contract commencement delayed by 76 days due to delays in submitting the advance payment guarantee by the contractor as well as effecting the advance payment by TRL to the supplier; the securities submitted by the supplier (advance payment guarantee and the performance security) were not confirmed by TRL; and there was no evidence to attest whether the tear and wear parts worth EURO 44,173.48 were received as described to the signed contract.</p>
	Contract No PA/113/2012-13/ME/G/OE/010 for re-manufacturing of 8 No. 88 class Locomotives between TRL and M/s SMH Rail SDN.BDH
	<p>Weaknesses observed on tender process Procurement Management Unit did not submit the tender document to the Tender Board for approval as required under Section 30(c) of PPA, 2004 and Reg. 41(1),54and80(3)and(4)ofGNNo.97 of 2005; tender data sheet was not properly filled as required under Section70(3)ofPPA and Regulation83(4)ofGNNo.97 of 2005; Post-qualification was not undertaken to the successful bidder by TRL despite of being specified in the bidding documents under ITB Sub-Clause 35.1 and TDS Clause 45; time issued to bidders to prepare and submit bids were not adequate due to the nature and complexity of the referred procurement hence resulted into various requests for extension of time lodged by various bidders before the deadline for the submission of their bids; evaluation report indicated that the preliminary stage did not analyze the commercial and technical criteria used to evaluate bidders as indicated in the bid document;</p> <p>Weaknesses observed on contract implementation The Authority was not notified on the award decision contrary to Reg. 21 (1) of GN No. 97 of 2004, no evidence of publication of awards contrary to the requirement of Regulation 97(12) of GN No. 97</p>

	<p>of 2005; Contract commenced 140 days after signing due to delays in submitting the advance payment guarantee by the contractor; contractor did not supply spare parts due to failure of TRL to state this requirement to the bidding and contract document; TRL did not adhere to clause 18.1 of the signed contract that requires to be paid 50% advance payment after submission of advance payment guarantee, 40% after commissioning and 10% after the expiration of the warrant period of twenty four month (80,000 Kms).</p>
<p>Decisions by the PPRA Board of Directors</p>	<p>Tender no. PA/113/2012-13/ME/G/OE/013 for the supply of 25 new ballast hopper bogie wagons</p>
	<p>All responsible officers who were involved in authorizing 100% payments before the expiry of warrant period to state the reasons for contravening with payment terms stipulated into the signed contract; TRL should have to make sure that all spare parts worth USD 15,750.00 issued to supplier, are all surrendered as the ownership is in the hands of TRL; training for PMU, tender board members, user department and the Accounting Officer.</p>
	<p>Tender No. PA/113/2012-13/ME/G/OE/014 for supply of 274 new goods wagons</p>
	<p>Materials used to fabricate the brake systems, the lifting pads and the side metal sheets should be tested for the purpose of determining if were proper and meet the required specifications; all defaults parts that including the brake systems, couplers and all other associated parts which were not properly fabricated or constructed should effectively be rectified before the acceptance of the supplied goods wagon and all wagons which have covered the required kilometers (i.e. 5000 kilometers) for commissioning, should effectively be accepted if the PE has no doubt on their performance in order to enable the warrant period to start; PE to expedite the process of receiving the remaining wagons for Lot one (01) and three (03).</p>
	<p>Tender No. PA/113/2012-13/ME/G/OE/007 for supply of 34 new brake vans.</p>
	<p>TRL should conduct a detailed assessment to all delivered BVB for the purpose of determining those which deserve acceptance and which need replacement in order to avoid the loss through intensive maintenance that may be required;TRL to review the contract for the purpose of having specific time to which the contract shall come to an end as it has been observed for both parties to have antagonistic opinions which do not warrant to the completion of this project; all wagons which have covered the required kilometers (i.e. 5000 kilometers) for commissioning, should effectively be accepted if the PE has no doubt on their performance to enable the warrant period to start; TRL should make sure that contracts are signed by the person given mandate for signing the contract to refrain them from being void contracts; PMU should ensure that the prepared tender documents are properly customized and tender board should ensure that the approved tender documents are complete and accurate; TRL should ensure that the submitted securities are confirmed for the purpose of determining their authenticity;</p> <p>Disciplinary action to be taken against officers who were involved into the final inspection of the Brake vans and on issuing certificate of shipment for all 34 Brake Vans which were not ready manufactured as it is considered as sabotage to the company and to the government at large.</p>
	<p>Tender no. PA/113/2012-13/ME/G/OE/006 for the supply of 13new 2000-2200 hp diesel locomotives</p>
	<p>TRL should ensure that all security instruments are confirmed with the issuers so as to establish its genuineness and avoiding loss in case of non performance of the supplier; and unjustifiable delays in executing the contract should be subjected by the imposition of liquidated damages.</p> <p>Disciplinary action should be taken as follows;</p> <ul style="list-style-type: none"> (i) Against the evaluation team as they failed to use effectively the criteria required to evaluate the tender hence recommended the award of contract to the non responsive bidder; (ii) Against HPMU by failing to monitor the evaluation exercise and caused the evaluation team to recommend the award of contract to a non responsive bidder; (iii) Against the TRL tender board members who participated to the decision of awarding this contract to the non responsive bidder; (iv) Against the TRL Accounting Officer for signing the contract with the bidder who was not responsive; and (v) Against all officers who participated in the exercise for the preparation of technical specifications that were found to be discriminatory by pointing out the specific type of engines to be used in the manufacturing of the locomotives.
	<p>Tender no.PA/113/2012-13/ME/G/OE/008 for the supply of twenty two (22) new passenger coaches</p>
	<p>PMU should ensure that the prepared tender documents are properly customized and the requirements to be set out should not conflicted the Act and its regulation as for the case of the amount of liquidated damages indicated to the bidding document; TRL to ensure that post qualifications are effectively carried out; the and tender board should ensure that the approved tender documents are complete and accurate including the relevance of such contract conditions; TRL should ensure that evaluation of tenders is done as per the guidelines issued by PPRA; TRL should ensure that awards are published to the wide public and AO should ensure that the information on the awarded contracts is submitted to the Authority;</p>
<p>Tender No. TRL/SUPP/OE/023/11 for supply of Tamping Levelling Lining Machine and Track Video</p>	

	System
	PMU should ensure that the prepared tender documents are properly customized and the requirements to be set out should not conflicted the Act and its regulation as for the case of the amount of liquidated damages indicated to the bidding document; PE should ensure that tender documents are approved by TB before they are issued; PE should ensure that for each selected method of procurement the procedure as stipulated in PPA, PPR and guidelines are followed; PE should ensure that the negotiation team and the negotiation plan are approved by the tender board before the negotiation is held; and PE should ensure that all security instruments are confirmed with the issuers.
	Tender No. PA/113/2012-13/ME/G/OE/009 for Supply of 100 Tones new rail mounted breakdown rescue crane.
	TRL should ensure that post qualification is conducted pursuant to section 48 of PPA 2004 for the purpose of minimize the risks of engaging the firm which do not have the sufficient capability for executing the contract;TRL should have to adhere on evaluation requirement for the purpose increasing the level of transparency on evaluation process and obtaining the prominent bidder;TRL should furnish the advance payment within a reliable time stated into the contract for the purpose of enabling the contract to avoid the essence for time execution that may arise during the time of contract execution; all securities should be confirmed after they are submitted to determine whether they have been issued with the authority indicated to the respective security; and TRL should have to comply with the requirements of the Act in carrying out negotiation and should aim at striking and equitable deal that is economic and guarantee value for money.
	Contract No PA/113/2012-13/ME/G/OE/010 for re-manufacturing of 8 No. 88 class Locomotives
	TRL should ensure that Tender data sheet is properly filled accordingly and accommodate changes in tender document in order to address procurement requirements properly as required under Section 68(5) of PPA, 2011 and Regulation 184(4) of GN No. 446 of 2013; Bids should be evaluated in accordance with the evaluation criteria stipulated in the bidding document issued to bidders as required under Section 74 of PPA, 2011 and Reg. 202 (3 & 4), 203, 297 and 299 of GN No. 446 of 2013.

12.0 Investigation report on contract No. ME/011/2014-2015/C/28 for consultancy services for design review and supervision of projects for extension of Lake Victoria Pipeline to Tabora, Igunga and Nzega towns (Phase I & Phase II	
Introduction	This investigation was conducted following the compliance and value for money audit conducted the Ministry of Water (MOW) in December 2015 and realized some irregularities in the tender process and implementation of contract No. ME/011/2014-2015/C/28 for design, review and supervision of projects for extension of Lake Victoria pipeline to Tabora, Igunga and Nzega towns (phase I and Phase II). The audit findings established that staff- input for this tender had been inflated whereby the Terms of Reference issued to WAPCOS provided 7 person-months and 35 person-months during Phase I and Phase II while the signed contract increased the inputs to 123 person-months and 1,452 person-months respectively. In addition, during the same period it was noted that there was an engagement of M/s METAFERIA in association with G-PES & Don Consult Ltd in April, 2014 to carry out feasibility study, preliminary design and detailed engineering designs on the same project. The Consultancy Services for Preparation of Detailed Project Report (DPR) (Phase I) and Project Management Consultancy Services (Phase II) for Extension of Lake Victoria Pipeline to Tabora, Igunga and Nzega Towns awarded to M/s WAPCOS at a contract price of USD 2,389,100 for phase I and USD 17,250,000 for phase II.
Objectives of investigation	The overall objective of the investigation was to determine whether there were misuse of public funds and violation of PPA 2011 and Procurement Regulations of 2013 on the tender process and implementation of contract No. ME/011/2014-2015/C/28 for design review and supervision of project for extension of lake Victoria pipeline to Tabora, Igunga and Nzega towns (phase I and Phase II)
Key findings	Weaknesses observed on the planning stage. The loan agreement was not in favor of the Government of United Republic of Tanzania as it contained the following stringent conditions; Clause 3.1(c) of the Dollar Credit Line Agreement required WAPCOS Ltd to be appointed as Project Management Consultant by the Borrower on nomination basis, and 75% of goods and services to be procured from India including machinery and equipment for the project while the remaining 25% of goods and services to be procured outside India.

Weaknesses observed on the tender process

Although Clause 3.1(c) of the Financing Agreement required WAPCOS Ltd to be appointed on nomination basis as per the procurement rule of the Borrower's country, it was revealed that the procurement procedures as prescribed under Section 78 of the PPA 2011 and Regulation No.160 of the Public Procurement Regulations of 2013 were not adhered, the approval to commence this procurement by the Accounting Officer (AO) was not granted as required under Section 36 (d) of the PPA 2011; the invitation sent to the bidder (WAPCOS) lacked important parts, such as instructions for submission of a quotation; the period during which the quotation was to remain valid; the form of contract; a statement of the currency in which the consultant will be paid; and terms and conditions of the envisaged contract contrary to Reg. 160(1) of GN No. 446 of 2013; minutes of tender opening were missing contrary to section 73(1) of PPA 2011 and Reg. 199(1) of GN No. 446 of 2013; evaluation committee was not formed and therefore evaluation of technical and financial proposals was not conducted contrary to Sections 36 (e) and 40(1) & (2) of PPA 2011 and Regulations 202 and 299 of GN No. 446 of 2013;

It was further revealed that negotiation plan was not approved by the Tender Board contrary to Regulation 227(1) of GN No. 446 of 2013; negotiations were conducted to substantially change the details of the requirements as it was observed that the TOR specified inputs of key staff as 7 person-months and 35 person-months during design phase and supervision phase respectively, but the corresponding agreed inputs were 21 person-months and 906 person-months respectively contrary to Reg. 225(2) (a) of GN No. 446 of 2013; tender Board did not approve minutes of negotiation contrary to Reg. 228(2) of GN No. 446 of 2013; the letter of acceptance was not issued to WAPCOS which contravened section 36(1) (f) and Regulation 232(1) of GN No. 446 of 2013 and since the letter of acceptance is a legal acceptance of WAPCOS offer, its absence implies violation of the law and a questionable contract; the two contracts for Phase I and Phase II were signed on 19th June 2015 but there was no any proof for those contracts to be vetted by the Attorney General pursuant to Reg. 59(1) of GN. No. 446 of 2013 hence the contracts were considered void pursuant to Reg. 59(2) of GN. No. 446 of 2013 and the contract signing ceremony was conducted in India and Ministry of Water spent a total of Tzs. 43,329,768.00 for this activity that was considered to be unnecessary and wastage of public funds.

Weaknesses observed on contract implementation

WAPCOS Ltd did not provide insurance cover for third party motor vehicle liability in respect of motor vehicles operated in Tanzania by the consultant, third party liability insurance, professional liability insurance, employers' liability and workers' Compensation insurance as well as insurance against loss of or damage contrary to Clause 37.1(a) of SCC; at the time of appointing WAPCOS Ltd, another consultant M/s METAFERIA had been contracted by the Ministry at the contract price of USD 838,525.00 to carry out feasibility study, preliminary design and detailed engineering designs on the same project of which WAPCOS was expected to review the designs. In that view, it is a misuse of resources to engage another consultant to review a design that has just been completed or ongoing; the inputs issued by WAPCOS were highly inflated as compared to those stated in into the Terms of Reference whereas the number of key and support staff for phase one of design review submitted by WAPCOS contained additional number of staff that were not indicated into the terms of reference and thereby resulted into severe increase from 5 staff to 49 staff that was later reduced to 46 after negotiation and the person-months submitted by WAPCOS were inflated from 7 person-months specified in the TOR for Phase I to 121 person-months hence increases project costs for both remuneration charges and reimbursable expenses.

It was further revealed that, Ministry of Water approved expenses amounting to 67,500 to M/s WAPCOS for allowance and accommodation for foreign staff in the contract for 150 days at the rate of USD 450 per day which amounted to USD 67,500.00. Since only 90 days were evidenced and only two staffs were deployed, USD 27,000.00 was not supposed to be paid to WAPCOS instead only USD 40,500.00 was to be paid for 90 days; M/s WAPCOS was overpaid a total of USD 36,000 for phase I emanating from certified expenses for three interpreters contrary to clause 7 of Special Conditions of Contract that indicated English to be the governing language of the contract; M/s WAPCOS was overpaid a total of USD 45,000 for office set up contrary to appendix 5 which forms part of the contract between Ministry of Water and WAPCOS that indicated that, the facility was to be provided by the Client (Ministry of Water); Ministry of Water certified expenses amounting to USD 220,000 for Geotechnical investigation and USD 40,000 of remuneration of 2 Geotechnical experts but there were neither justifications for geotechnical investigation to be conducted nor the identification of location where geotechnical investigation was carried out evidenced by the Ministry and the cost of report preparation and production was very high basing on the fact that 150 reports were prepared and submitted at a total cost of USD 200,000.00, which averages to USD 1,333.00, equivalent to about Tzs. 2,932,600/=, per each copy. The costs are considered high bearing in mind that the

	<p>average pages of most of the reviewed reports were 200 pages.</p> <p>On the other hand, final report delayed by 179 days and WAPCOS did not obtain the Client's prior approval in writing on delay of submission of reports / documents as per schedule contrary to clause 39.1 (c) of GCC and SCC which requires delay in submission of reports to obtain prior written approval from the Client; as for the case for phase one of this project, the number of key and support staff for phase II were inflated from 5 staff indicated to the TOR to 58 that resulted into the increase in project costs hence the misuse of public funds; M/s WAPCOS overpaid a total of USD 36,000 for phase II emanating from certified expenses for three interpreters contrary to clause 7 of Special Conditions of Contract that indicated English to be the governing language of the contract; the staff remuneration for field staff was overstated basing on the fact that six field staff were allocated a total of 180 person-months with a total of USD 1,170,000.00 but their roles were not defined in the contract hence considered to be redundant.</p> <p>It was further noted that, appendix 5 which forms part of the contract, the Client ought to provide the contractor among other facilities: transport for site supervision including fuel, servicing, driver and insurance; furnished site office and site staff accommodation. Other facilities include office equipment, and specialist equipment for survey, testing, and safety but these items were budgeted for in the tender document having a total of USD 2,121,000.00, equivalent to about TZS 4.7 Billion to which is considered as double allocation of expenses.</p> <p>The total committed funds for the consultancy contracts for design review and contract supervision was USD 19,639,100.00 and the average cost estimates for the works computed by using estimates prepared was USD 264,658,298.33 of which brings an overall costs for the consultancy services and works to be USD 284,297,398.33. Based on this analysis, it's obvious that the remaining balance of USD. 248,710,900.00 will not be sufficient to accomplish this project.</p>
<p>Decisions by the PPRA Board of Directors</p>	<p>The Ministry of Water should recover USD 899,000 approximately Tzs. 1.98 billion from M/s WAPCOS Ltd that had been certified for payment on redundant and overstated items for phase one as follows: remuneration of key staff amounting to USD 132,000; remuneration for support staff amounting to USD 423,000; allowance and accommodation for foreign staff amounting to USD 27,000; international air travel amounting to USD 12,000; office set up USD 45,000; remuneration for Geotechnical experts USD 40,000, and expenses for Geotechnical investigation USD 220,000.</p> <p>Since the contract award was not vetted by the Attorney General before it was signed, it is directed for the Ministry to seek Attorney General's advice on the validity of the signed contract within 14 days from the date of receiving the investigation report basing on the fact that any contract whose value is above fifty million shillings and which is not vetted by the Attorney General is void pursuant to Regulation 59(2) of GN. No. 446 of 2013.</p> <p>In case the Attorney General decides that the contract is valid, then the contract for Phase II between the Ministry of Water and WAPCOS should be revisited with a view of correcting double allocated items, inflated inputs and overstated quantities amounting to USD 6,598,500.00, equivalent to about TZS 14.5 Billion as follows: remuneration of key staff amounting to USD 2,400,000, remuneration for support staff amounting to USD 1,674,000, allowance and accommodation for foreign staff amounting to USD 1,003,500, local transportation amounting to USD 648,000, office operations/Office supplies amounting to USD 738,000 and operations/ Office support staff amounting to USD 135,000.</p> <p>In case the Attorney General decides that the contract between the Ministry and WAPCOS is not valid, then the tender process should be restarted in observance of the law while ensuring that all weaknesses observed in the invitation for proposal are corrected.</p> <p>Given the fact that the estimated project costs are higher than the loan approved by the Exim Bank of India, the Authority recommended for the Ministry to assess critically the two available options of either to re-scope the envisaged works or to look for other financing sources in order to bridge the finance gap observed on the loan agreement ceiling.</p> <p>The Board recommended to the competent Authority to take disciplinary measures as follows;</p> <p>(i) Against the members of the negotiation team who negotiated and agreed to inflated staff inputs from 7 person-months and 35 person-months specified in the terms of reference provided to WAPCOS to 123 person-months and 1,452 person-months during Phase I and Phase II respectively;</p> <p>(ii) Against the Accounting Officer who was involved into the procurement process of this tender by failing to perform his functions stipulated in the PPA 2011 specifically</p>

	<p>on; adherence of PPA on the procurement process for consultancy services and on the implementation, signing the contract with M/s WAPCOS Limited for implementing activities which were already contracted to M/s METAFERIA at a contract price of USD 838,525 that resulted into the loss to the Government, signing the contract to the non evaluated tender contrary to Sec. 40 of PPA 2011, signing the contract that was not approved by TB contrary to Sec. 35(3) of the PPA 2011, By allowing the contract between the Ministry of Water and M/s WAPCOS to be signed in India thus causing a loss of Tzs. 43,329,768 to the Government that was used as allowances to the officers who travelled to India to attend the contract signing ceremony;</p> <p>(iii) Against the members of the negotiation team who negotiated and agreed to inflated staff inputs from 7 person-months and 35 person-months specified in the terms of reference provided to WAPCOS to 123 person-months and 1,452 person-months during Phase I and Phase II respectively;</p> <p>(iv) Against the tender board by failing to exercise their powers and functions as stipulated under Sections 33&34 of PPA 2011 specifically on the following: failing to approve the negotiation plan and minutes of the negotiation contrary to Reg. 227 and 228 of GN No. 446 of 2013; failing to approve the award of contract contrary to sec. 33(d) of PPA 2011; and approving the draft contract between WAPCOS and the Ministry while knowing that appropriate procurement procedures were not followed;</p> <p>(v) Against DPMU (Ms. Ziada A. Msangi) for failure to advise properly and coordinate activities of PMU as required under Section 38 of PPA 2011 and</p> <p>(vi) Against the Director of Urban Water Supply (DUWS) Eng. Dr. Justus Rwetabula for his failure to manage properly the phase I consultancy contract and certifying payments on overstated inputs amounting to USD 899,000.00, equivalent to about Tzs 1.98 billion.</p> <p>Training in PPA 2011 and its regulations in procurement proceedings should be conducted to tender board members, PMU staff, user department, and staff who are normally involved in evaluation committees and negotiation teams.</p> <p>When securing loan facilities to finance its development projects, the Government should ensure that terms and conditions stated in the agreements are in favor of the country in order to minimize the overall project cost hence achieving value for money.</p> <p>Since the assessment made to this tender revealed a high level of corruption likelihood of 65%, the Authority advised PCCB to conduct further investigation and take appropriate measures.</p> <p>The loan for the project was badly negotiated; hence the Government should be advised to consider amending the Governments' Loans, Guarantees and Grants Act in order to provide for a requirement for a competitive process where the Government secures loan from bilateral credit countries or international financial institutions. This will enable the Government to achieve value for money in as far as procurement aspect of the loan agreement is concerned.</p>
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13.0 Investigation conducted at Tanzania Institute of Accountancy on the procurement of leased buildings for its campuses in Mwanza, Kigoma and Dar es Salaam	
Introduction	<p>On 11th May, 2016 the Minister for Finance and Planning Dr. Philip I. Mpango through his letter with Ref. No. MF.GEN/2016 informed the Authority that he had received information from the whistle blower having the allegation on violation of the procurement process on hiring buildings located in Mwanza, Kigoma and Dar es Salaam by the Tanzania Institute of Accountancy. The Minister directed the Authority to carry out investigation/special audit on the buildings rented by TIA to establish if there was breach of the procurement law and its regulations. Tanzania Institute of Accountancy entered into lease agreements with Mr Vedastus Ngasa Lukago for buildings situated on Plot no. 107 and 108 Block "FF" Nyakato at a rent of Tzs. 15, 000,000 per month which is Tzs 180, 000,000/= per year, lease agreement with Roman Catholic Diocese of Kigoma – Caritas department with agreed rental charges of Tzs. 64,152,320,000.00 per year (Tzs. 5,346,000.00 per month) and lease agreement with M/S Clipper Investment Limited for lease of House No. 4 on Plot No. 87 Msese Road, Kinondoni, Dar es Salaam at a rent charge of Tzs. 4,838,000.00 per month including service charges and VAT which was equivalent to Tzs 58,056,000.00 per year</p>
	To determine whether the procurement procedures as stipulated in the PPA, 2004 and its Regulations of 2005 and PPA, 2011 and its Regulations of 2013 were adhered to by TIA during the leasing of buildings in Dar es Salaam, Mwanza and Kigoma Centers; to determine the accuracy,

Objectives	completeness and appropriateness of the lease agreements entered by TIA with landlords in Dar es Salaam, Mwanza and Kigoma; and to establish the justification of the rent amount paid monthly and yearly by TIA to landlords of the leased premises.
Key findings	<p>On lease agreement with Mr Vedastus Ngasa Lukago</p> <p>Weaknesses observed on the Planning stage Leasing of buildings for accommodating the Tanzania Institute of Accountancy Mwanza Campus was included in the Institute’s annual budget but the procurement was not included in the Annual Procurement Plan of 2012/2013. This was contrary to Section 45 of the PPA, 2004 which requires procuring entities to plan their procurements in rational manner</p> <p>Weaknesses observed on the tender process TIA did not establish an appropriate competitive method of procurement before entering into a contract contrary to the requirement of PPA 2004, Regulation 2005 which required PEs to maximize competition in the procurement process contrary to Section 58 (2) of PPA 2004; Review of documents revealed that there were no documents prepared for solicitation of the service contrary regulation 40 (3) of GN No. 97 of 2005; the method of procurement was not approved by tender board; the team sent for search of buildings had no specific terms of reference to follow which could provide them with the criteria / requirements of the Institute on the buildings to be hired and instead the team went directly to individual owners of premises in Mwanza and negotiated on the buildings to be hired including rental fees which could lead to high rent charge. It was further revealed that there were no records of the negotiations made between the team of officials who represented the Institute and landlord on hiring of his buildings contrary to regulation 95(15) of GN No. 97 of 2005,</p> <p>Weaknesses observed on contract implementation The lease agreement signed with Mr. Vedastus Ngasa Lukago on the 24th March, 2012 was silent on the size of the buildings in terms of the floor area to justify whether the amount of rent Tzs. 15,000,000/= paid per month was commensurate with the size of the buildings and market rates for leasing of buildings in Mwanza at that time; measurements made in leased premises in plots no. 107 and 108 Block “FF” Nyakato (i.e 625.68 sq metres) and the ruling market rates for buildings in the same area revealed that the rent was found to be on the high side; the Institute used a lease agreement drawn internally but was not submitted to PPRA and the Attorney General for approval as required by regulation 115(2) of GN No. 97 of 2005</p> <p>The lease agreement provided for an automatic rental fee increase of ten percent (10%) after the lapse of every two years. The automatic 10% rental increase after every two years deprived the PE the advantage of savings that may arise from the stabilization of real estate industry and hence the market prices.</p> <p>At the time of the audit TIA had spent TZS 73,800,000.00 arising out of the 10% increase over a period of four years; the lease agreement provided for payment of advance payment for which TIA had no security hence the amount of rent paid went unsecured since there was no guarantee held by TIA to secure the amount paid to the landlord. In the contract entered on the 24th March, 2012 by the Institute with Mr. Vedasto Ngasa Lukago, the likelihood of corruption symptoms was tested using the established corruption red flags checklist and the results revealed a high corruption symptoms level of 60.3% that indicated the existence of corruption likelihood in the procurement of the said buildings;</p> <p>The memorandum of understanding indicated proposed rental charges of TZS. 25,000,000 per month with no justifications and there was no evidence of the criteria used by TIA in proposing the rent of TZS. 25,000,000 per month that is TZS 300,000,000.00 per year; the memorandum of understanding contained binding clauses such as rent which were not approved by the tender board contrary to section 30(a) and 31(b) of PPA 2004; and there is no evidence whether the technical specification for lecture halls were accurately prepared, this was evidenced by cracks on the cement and sand screed to the floors. The quality of doors was poor as evidenced by cracked unseasoned timber and abnormally wider spaced flat bars on window grilles.</p> <p>On lease agreement with Roman Catholic Diocese of Kigoma – Caritas department.</p> <p>Weaknesses observed on Planning stage Although the procurement was in the budget, the procurement was not included in the Annual Procurement Plan for the financial year 2014/2015 contrary to section 49(1) of PPA 2011 which requires procuring entities to plan their procurements</p> <p>Weaknesses observed on the tender process The Business Development Division (the user department) did not prepare and submit the requirements together with the specification to PMU for processing. Instead it submitted the Contract already signed by the landlord on their part contrary to sections 39(1b) of PPA 2011 which requires the user department to initiate procurement requirements and forward them to PMU; the Landlord signed the contract before the price/rental fee was approved by the Tender Board contrary to section 75 of PPA, 2011 and the landlord signed the contract on 30th April 2014 and the lease agreement was submitted to the tender board for approval on 22nd May 2014.</p>

	<p>It was further revealed that, the method of procurement was not approved by tender board and there were no documents prepared for solicitation of the service contrary regulation 183 (3) of GN No. 446 of 2013; the team sent for searching for buildings in Kigoma had no specific terms of reference to follow; a series of negotiations were conducted but did not meet the requirements of section 76 of PPA 2011 and therefore the bases of negotiations therefore were not known; and the management approved the rent amounting to TZS 64,152,320.00 the basis of which was not known. The quotations therefore were not comparable in the absence of the sizes of the buildings in terms of square meters.</p> <p>The Accounting officer signed the contract with Roman Catholic Diocese of Kigoma that were not approved by the tender board contrary to section 75 of PPA 2011; the institute used the form of contract that was not approved by the Authority (PPRA) contrary to regulation 108 of GN No. 446 of 2013; the Contract included clauses which imposed more risk to the Institute such as clause 8 which puts all the cost risk to the tenant without due consideration that some of the modifications / improvements to the building may be to the advantage of the landlord for which the cost should be shared and the likelihood of corruption symptoms was tested using the established corruption red flags checklist revealed a high corruption symptoms level of 32.4</p> <p>On Commercial lease of House No. 4 on Plot No. 87 Msese Road, Kinondoni Dar Es Salaam for CEO's residence</p> <p>Weaknesses observed on planning stage The procurement was also not included in the annual procurement plan for 2014/2015 and 2015/2016 contrary section 49(1) of PPA, 2011;</p> <p>Weaknesses observed on tender process The method of procurement was not approved by tender board and there were no documents prepared for solicitation of the service contrary to regulation 183 (3) of GN No. 446 of 2013;</p> <p>The tender board approved the quotation at the extra-ordinary meeting held on 9th April, 2014. However, the basis for the rental and service charges of TZS 3,772,000.00 (USD 2300 for rental charges and USD 200 for services charge) per month was not known and no official negotiations were conducted;</p> <p>The services for which the Institute was to compensate the landlord through service charges were not clearly specified. The institute therefore paid for the undefined services;</p> <p>The basis for calculating the rent was changed from the Tanzanian Shilling to US Dollar at the time of renewing the contract. There was no justifications provided on the change of the currency of payment;</p> <p>TIA leased the house to accommodate the Chief Executive Officer contrary to Treasury Registrar's Circular No. 1 of 2010 issued on 22 July 2010 (Waraka wa Msajili wa Hazina Na. 1 wa Mwaka 2010), and CEO's Employment contract with the Government;</p> <p>In the contract entered by the Institute with M/S Clipper Investment Limited for lease of House No. 4 on Plot No. 87 Msese Road, Kinondoni, Dar es Salaam for CEO's accommodation, the likelihood of corruption symptoms was tested using the established corruption red flags checklist and the results revealed a high corruption symptoms level of 34.4%.</p>
Decision by the PPRA Board of Directors.	<p>On Mwanza campus</p> <p>TIA to re-negotiate the lease agreements signed with Mr. Vedastus Ngasa Lukago for lease of buildings situated on Plot no. 107 and 108 Block "FF" Nyakato, Mwanza for the purpose of determining amount of rent to be paid following the amount that is currently paid by TIA seemed to be high; disciplinary action to be taken against the then Acting Chief Executive Officer (Mr. Shah M. Hanzuruni) for causing financial loss of Tsh. 1,073,172,259; and the Institute should expedite the process of developing its own building to accommodate the Mwanza Campus.</p> <p>On Kigoma Campus Tanzania Institute of Accountancy should continue to lease the buildings under the same terms and conditions; and the institute should expedite the process to acquire land and build its own buildings.</p> <p>On Dar Es Salaam Campus The lease agreement for CEO's house to be terminated and balance of funds to be refunded to the Institute; Since clause 26 (c) of the signed lease agreement provides room to terminate the lease before the end of the agreement term and refund to be made to the remaining days or months, the lease agreement should be terminated and the balance of money for the current lease period which began on 1st May 2016 to be refunded; the Institute should adhere to the housing allowance rates prescribed on the circulars issued from time to time by the Registrar to pay its entitled staff in the situation where Institute houses are not available and HPMU and</p>

	members of Tender Board to be instituted with disciplinary action for failure to discharge his duties as per the requirements of PPA 2011 and regulations made under it
	General directives
	The Accounting officer should ensure that the procurement function in the PE is operational and procurement is done in accordance with the Public Procurement Act 2011 and Regulations as required by Section 48(1) of PPA 2011; Since corruption symptoms likelihood was observed to be high in the contracts entered by the Institute in leasing premises for Mwanza and Kigoma training Centers and for CEO's residential house, the matter to be forwarded to PCCB for their necessary actions; TIA to provide training to its staff involved in procurement activities following gaps noted during procurement procedures; Attorney General's office to advice on the validity of the contracts so that the proposed negotiations can take place having the ground that the contracts were not approved by relevant Tender Board and the Landlords to pay withholding tax pursuant to law governing withholding tax.

14.0 Investigation on Supervision and Rehabilitation of Ntomoko gravity flow water supply scheme at Kondo and Chemba District Council	
Introduction	Authority received directives from the Ministry of Finance and Planning to conduct investigation on supervision and rehabilitation of Ntomoko gravity flow water Supply Scheme. The investigation involved critical analysis of the Consultancy Services for Supervision Consultancy Services for Provision of Technical and Facilitation Services for Rural Water Supply and Sanitation Sub projects. It also covered works contract that involved Rehabilitation of Ntomoko Gravity Flow Water Supply Scheme. The contract for supervision of works was awarded to M/s at a contract price of Tzs. 251,850,193 excluding VAT while the contract for rehabilitation of Ntomoko gravity water supply scheme at Kondo and Chemba District Council was awarded to M/s Mwanshinga Enterprises Company Limited at a contract price of Tzs. 2,872,138,512.00 xcloding VAT
Objectives	The overall objective of the investigation was to determine whether there were misuse of public funds on the two contracts and violation of PPA 2004 and its regulations because the tenders were procured before PPA 2011 was operationalized. The objective therefore covered detailed assessment on planning, procurement process and management of the contract.
Key findings	<p>Weaknesses observed on planning stage. Feasibility study for the project was done by the Council in June 2013 but no evidence of the review or update of the report prior to implementation was availed to the AT for verification purposes; and despite the fact that the project was allocated with funds, the approved budget amount was less than the estimates prepared by the Engineer;</p> <p>Weaknesses observed on tender process. The tender documents used were not approved by TB contrary to Section 30 (c) of the PPA 2004 and Regulation 41 (1) of GN No. 97 of 2005; the tender documents not properly customized such that sections of the bidding documents were misplaced whereby the Bid Data Sheet (BDS) was placed after General Conditions of Contract (GCC) instead of being after Instructions to Tenderers (ITT) while GCC appeared twice in the same document; evaluation on technical aspect were not undertaken by the evaluation committee; evaluation team waved major deviation on registration class limits for works in question only for Mwanshinga Enterprises Co. Ltd but the waiver was not applied to other bidders who were disqualified based on the criteria waived to the winning bidder; negotiation team did not prepare negotiation plan and after negotiation minutes were only signed by Chairperson and Secretary of negotiation team but not signed by another part of negotiation who is a contractor contrary to Regulation 95 (12) of GN No. 97 of 2005.</p> <p>It was further revealed that, the contract was signed fifty days after issuing of the letter of acceptance conray to Regulation 97 (2) of GN No. 97 of 2005 which requires the same to be signed within 28 calendar days after issuance of the said letter of acceptance; the procurement of engaging POA Engineers Pte Limited was done using single source method but the tender process did not comply with the requirements of PPA 2004 and GN No. 98; the approval by the Tender Board (TB) on tendering and contract documents was not obtained contrary to Section 30(c) of PPA 2004, neither minutes of tender opening prepared contrary to Reg. 56(10) of GN No. 98 of 2005.</p> <p>According to the signed contract between Kondo, Chemba District Councils and the Consultant it was indicated that a total of Tzs. 45,300,000.00 (part of fee note) was to be paid for design review and preparation of bid documents and the same was paid to the consultant vide payment voucher No. PV2015-000010 dated 24 July, 2014. However the audit team noted that the said works were not done by the consultant.</p> <p>Weaknesses observed on contract implementation The start date for the supervising consultant was on 30th July 2014 but the works commenced on 22nd February 2014; hence the contractor executed works for a period of five months without supervising Consultant.</p>

	<p>Contractor submitted performance bond and advance payment bond in form of insurance bond instead of bank guarantees contrary to Clauses 48.1 and 49.1 of the GCC; the Supervising Consultant was inadequately supervision the works, as evidenced during site inspection there were no key staff earmarked in the contract to be at site; neither is the Consultant administered the contract capably because site instructions are not issued (there is no site instruction book), ensuring that the contractor is conducting the relevant tests, ensuring that inspections and approvals are granted and assurance and warrants on manufactured materials used on the project.</p> <p>Tests on pipes and concrete work specified in the contract and manufacturers' certificates on manufactured goods such as corrugated iron sheets, cement and reinforcement steel were missing, as a result qualities on some of the constructed facilities such as rusted fence wires, poor concrete quality on soak away on water point at Kirere cha Ng'ombe Village did not meet specifications; advance payment was not properly administered as the advance payment guarantee expired before the recovery of the money and payments were not based on actual measurement and payments certificate did not include measurement sheets which caused overpayment that is payments made not on some items were not in line with quantum of work done; hence a total of TZS 210,310,000.00 paid for works not done or for full payments on uncompleted works was paid to the Contractor/Consultant.</p>
<p>Decisions by the PPRA Board of Directors.</p>	<p>For the projects which will be done with the Council in future, estimates should be put very clear and known and budget for the projects should correlate with the estimates so that floated tenders are disturbed; the Council to ensure that funds earmarked for projects are released on time to avoid unnecessary costs of interests on late payments to contractors; after technical specifications are prepared for projects a procedure should be prepared to check compliance with specifications put (Quality Control System) which should be included in the bidding documents. However, for water projects, it is</p>

	<p>of evaluation, also waved major deviation on the criteria of evaluation on class limit of contractors contrary to the requirement of Regulation 90 (11) b of GN No. 97 of 2005 which allow a PE to wave only minor deviation hence caused tender to be awarded to unqualified bidder;</p> <p>(iv) Against negotiation team by failing to prepare negotiation plan and after negotiation minutes were only signed by chairperson and secretary of negotiation team but not signed by another part of negotiation who is a contractor contrary to Regulation 95 (12) of GN No. 97 of 2005, negotiation without a proper plan have limited the Council's chance of getting more benefit from the project but also negotiation minutes not signed by the bidder loses its credibility.</p>
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